**Nebraska**

1. **Is penalty abatement available?**
	1. Yes
2. **What is the statute/law that authorizes the state to abate penalties.**
	1. [Neb.Rev.St. § 77-2792](Statute%2077-2792%20Income%20tax%20Tax%20Commissioner%20abate%20unpaid%20assessment%20waive%20penalties%20o.rtf) Income tax; Tax Commissioner; abate unpaid assessment; waive penalties or interest
3. **What is the statute/law/guidance (internal memorandum to employees reviewing PA requests) that outlines what justifies relief?**
	1. [Neb.Rev.St. § 77-2792](file:///C%3A%5CUsers%5Cchrista.hunter%5CDesktop%5CState%20Penalty%20Abatement%5CNebraska%5CStatute%2077-2792%20Income%20tax%20Tax%20Commissioner%20abate%20unpaid%20assessment%20waive%20penalties%20o.rtf) Income tax; Tax Commissioner; abate unpaid assessment; waive penalties or interest
4. **Is there a specific form that must be filed to request abatement, or does the taxpayer just submit written statement. What needs to be included in the statement if the state does not have a form?**
	1. [Form 21](file:///C%3A%5CUsers%5Cchrista.hunter%5CDesktop%5CState%20Penalty%20Abatement%5CNebraska%5CForm%20f_21%20Request%20for%20Abatement%20of%20Penalty.pdf) Request for Abatement of Penalties
	2. [Form 21(a)](Form%20f_21a%20Request%20for%20abatement%20of%20interest.pdf) Request for Abatement of Interest
	3. [Form 2210n](Form%20f_2210n%20Individual%20Underpayment%20of%20Estimated%20Taxes.pdf) Individual Underpayment of Estimated Taxes
5. **Where and how are the requests submitted?  Can they be made orally over the phone through an authorized POA? Must the submissions be mailed, or can they be faxed?**
	1. [Form 33](Form%20f_33%20Power%20of%20Attorney.pdf) Power of Attorney (Must Attach)
	2. Must be mailed to:
		1. Nebraska Department of Revenue

PO Box 98903

Lincoln, NE 68509-8903

* 1. OR faxed to:
		1. 402-471-5927.
	2. Phone:
		1. 402‑471‑5729