NEBRASKA ADMINISTRATIVE CODE

LAST REVISION DATE: May 28, 2008

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 9 - REFUNDS OF OVERPAID COMBINED TAX

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-607 and 48-660.

002. An employer may claim a refund or credit adjustment. The claim shall be made in the manner ~~on a form~~ prescribed by the Commissioner. The employer shall state the reason for its claim. The form shall be signed by the owner, a partner, or an authorized officer or employee of a corporation ~~and shall be notarized if the claim exceeds $500.00. A signature from an authorized Nebraska Department of Labor employee may be substituted for notarization~~.

003. ~~For purposes of *Neb. Rev. Stat.* §48-660, "reasonable time" shall mean a period of time not to exceed one year.~~ Applications for adjustments or refunds shall be made within four years after the date of such over-collection. The Unemployment Insurance Tax Administrator may determine the frequency of the refunds necessary for efficient administration within such period.

004. If a claim is allowed, the employer will be notified of the Department's decision including the method of repayment. Interest shall not accrue on overpaid combined taxes.

005. A denial of a claim under section 002 shall become final unless the employer files a request for a hearing. The request must be filed within thirty days of the date of the denial.

006. Hearings for review of a denial of a refund or credit adjustment shall be conducted in the manner set out in 223 NAC 1.