

NEBRASKA ADMINISTRATIVE CODE

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 11 - REVIEW AND REDETERMINATION OF COMBINED TAX RATES OF EMPLOYERS

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-607 and 48-650.
002. An employer desiring to appeal a combined tax rate assigned to the employer shall file, within thirty days of the mailing of the notice of the combined tax rate assigned or within thirty days of the delivery of said notice in the absence of mailing, an application for review and redetermination. Said application must be received by a Department office prior to the expiration of the thirty-day limit.
003. An application for review and redetermination shall include the following:
 - A. The name, address, and official position of the person filing the application;
 - B. The name, address, and identification number of the employer; and
 - C. An explanation of the question involved, the reasons for seeking the review and redetermination, and the relief sought.
004. The Commissioner, upon receiving such an application, may summarily grant the relief sought, may deny the relief sought, or may grant a hearing when appropriate or if requested by the employer.
005. A hearing granted pursuant to this chapter shall be conducted in accordance with 223 NAC 1 to the extent that said chapter does not conflict with the provisions of this chapter or *Neb. Rev. Stat.* §48-650.