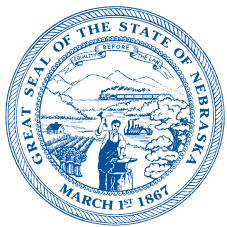


2014 Tax Amnesty Program Report

January 30, 2015



Pete Ricketts
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
PO Box 94818 • Lincoln, Nebraska 68509-4818
Phone: 402-471-5729 • revenue.nebraska.gov

January 30, 2015

Senator Galen Hadley
Speaker of the Legislature
2103 State Capitol
Lincoln, NE 68509

Dear Speaker Hadley:

The Nebraska Department of Revenue (Department) is electronically submitting the 2014 Tax Amnesty Program Report.

The 2014 Tax Amnesty Program Report and tax amnesty program reports issued since 2005 can be found on the Department's website at revenue.nebraska.gov, by clicking "Research," "Reports," "Miscellaneous Reports," "Results of the Tax Amnesty Program," and the year the report was issued.

If you have any questions, please contact me at 402-471-5805.

Sincerely,

A handwritten signature in black ink, appearing to read "L. Sloup".

Leonard J. Sloup
Acting Tax Commissioner

2014 Tax Amnesty Program Report

In 2004, the Nebraska Department of Revenue (Department) conducted a tax amnesty program. Taxpayers were given an opportunity to apply for tax amnesty and pay all unreported taxes that were due before April 1, 2004. The Department of Revenue Enforcement Fund (Enforcement Fund) and the Department of Revenue Technology Fund (Technology Fund) were created as a part of this program. The Technology Fund was terminated on July 1, 2006. The Enforcement Fund is now supported by collections resulting from the tax amnesty program. In addition to these funds, \$43,900 was transferred from the Civic and Community Center Financing Fund to the Enforcement Fund on July 1, 2014.*

In accordance with the filing and reporting requirements outlined in [Neb. Rev. Stat § 77-5601](#), the Department submits this Report on Results of the Tax Amnesty Program.

1. No proceeds from the Enforcement Fund were used to hire new positions in 2014.
2. No proceeds from the Enforcement Fund were used to purchase new items in 2014.
3. In 2014, \$14.55 million in delinquent tax revenue was collected. This amount is 61.9% more than the collection total of \$8.98 million in 2013.

2014 Delinquent Tax Revenue Collected, by Tax Program

| | |
|-----------------------|---------------------|
| Sales and Use Tax | \$10,813,347 |
| Corporate Income Tax | 3,288,058 |
| Miscellaneous Tax | 258,837 |
| Individual Income Tax | 159,973 |
| Total | \$14,547,215 |

2014 Delinquent Tax Revenue Collected, by Location

| | |
|------------------------|---------------------|
| Out-of-State Taxpayers | \$8,551,127 |
| Nebraska Taxpayers | 5,996,088 |
| Total | \$14,547,215 |

2014 Delinquent Tax Revenue Collected, by Businesses and Individuals

| | |
|----------------------|---------------------|
| Business Taxpayers | \$14,387,074 |
| Individual Taxpayers | 160,141 |
| Total | \$14,547,215 |

NOTE: These tables include delinquent tax revenue collected during 2014. More delinquent tax revenue has been identified and is still in the collection process.

*Per [Neb. Rev. Stat. § 77-5601\(7\)](#), the Department of Revenue Enforcement Fund may receive transfers from the Civic and Community Center Financing Fund at the direction of the Legislature for the purpose of administering the Sports Arena Facility Financing Assistance Act.