

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

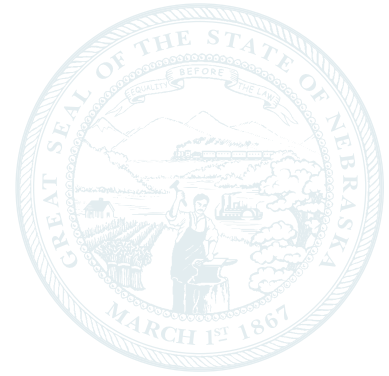
2018 Tax Amnesty Program Report February 1, 2019

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February 1, 2019



Pete Ricketts, Governor

Senator Jim Scheer
Speaker of the Legislature
2103 State Capitol
Lincoln, NE 68509

Dear Speaker Scheer:

The Nebraska Department of Revenue (DOR) is electronically submitting the 2018 Tax Amnesty Program Report.

The 2018 Tax Amnesty Program Report and tax amnesty program reports issued since 2004 can be found on DOR's website 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 402-471-5604.

Sincerely,

A handwritten signature in cursive script that reads "Tony Fulton".

Tony Fulton
Tax Commissioner

2018 Tax Amnesty Program Report

In 2004, the Nebraska Department of Revenue (DOR) conducted a tax amnesty program pursuant to [Neb. Rev. Stat § 77-5601](#). 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 DOR's subsequent enforcement efforts. DOR employs auditors and examiners necessary to carry out enhanced enforcement efforts. The collection amounts in this report are due to the efforts of the positions funded by the Enforcement Fund. In addition to these funds, \$43,900 was transferred from the Civic and Community Center Financing Fund to the Enforcement Fund on July 1, 2018.*

In accordance with the filing and reporting requirements outlined in Neb. Rev. Stat § 77-5601, DOR submits this report on the results of the Tax Amnesty Program and subsequent enforcement efforts.

1. No proceeds from the Enforcement Fund were used to hire new positions in 2018.
2. No proceeds from the Enforcement Fund were used to purchase new technology items in 2018.
3. In 2018, \$18,528,227 in delinquent tax revenue was collected from DOR's subsequent enforcement efforts.

2018 Delinquent Tax Revenue Collected, by Tax Program

Corporate Income Tax	\$10,681,939
Individual Income Tax	4,760,315
Sales and Use	2,962,642
Miscellaneous	123,331
Total	\$18,528,227

2018 Delinquent Tax Revenue Collected, by Location

Out-of-State Taxpayers	\$12,366,153
Nebraska Taxpayers	6,162,074
TOTAL	\$18,528,227

2018 Delinquent Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$13,767,912
Individual Taxpayers	4,760,315
Total	\$18,528,227

Note: These tables include delinquent tax revenue collected during 2018. 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.