

**NEBRASKA**

Good Life. Great Service.

DEPARTMENT OF REVENUE

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# **2019 Tax Amnesty Program Report February 1, 2020**

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Good Life. Great Service.

DEPARTMENT OF REVENUE

January 31, 2020



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 2019 Tax Amnesty Program Report.

The 2019 Tax Amnesty Program Report and tax amnesty program reports issued since 2004 can be found on DOR's website at [revenue.nebraska.gov](http://revenue.nebraska.gov), by clicking "Tax Research," "Reports," "Miscellaneous Reports," "2019 Report of Results of the Tax Amnesty Program," and the year the report was issued. Prior year reports can be found [here](#).

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

# 2019 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 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 2019.
2. No proceeds from the Enforcement Fund were used to purchase new technology items in 2019.
3. In 2019, \$10,088,710 in delinquent tax revenue was collected from DOR’s subsequent enforcement efforts.

### 2019 Delinquent Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$ 4,146,230
Corporate Income Tax	3,796,884
Individual Income Tax	2,021,159
Miscellaneous Tax	124,437
<b>Total</b>	<b>\$10,088,710</b>

### 2019 Delinquent Tax Revenue Collected, by Location

Nebraska Taxpayers	\$ 9,111,650
Out-of-State Taxpayers	977,060
<b>Total</b>	<b>\$10,088,710</b>

### 2019 Delinquent Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$ 8,067,561
Individual Taxpayers	2,021,149
<b>Total</b>	<b>\$10,088,710</b>

**Note:** These tables include delinquent tax revenue collected during 2019. More delinquent tax revenue has been identified and is still in the collection process.