

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Jim Pillen, Governor

February 1, 2023

Senator John Arch
Speaker of the Legislature 2103 State Capitol
Lincoln, NE 68509

Dear Speaker Arch:

The Nebraska Department of Revenue (DOR) is electronically submitting the 2022 Enhanced Compliance Report, formerly known as the tax amnesty report.

The 2022 Enhanced Compliance Report and enhanced compliance program reports issued since 2004 can be found on the DOR website at revenue.nebraska.gov, by clicking "Tax Research," "Reports," "Miscellaneous Reports," "2022 Report of Results of the Enhanced Compliance Program," or 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 "Glen White".

Glen White
Tax Commissioner - Interim
PO Box 94818
Lincoln, Nebraska 68509-4818
402-471-5729

2022 Enhanced Compliance 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 subsequent DOR 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 Enhanced Compliance Program and subsequent enforcement efforts.

1. No proceeds from the Enforcement Fund were used to hire new positions in 2022.
2. No proceeds from the Enforcement Fund were used to purchase new technology items in 2022.
3. In 2022, \$7,876,664 in tax revenue was obtained as a result of the efforts of the positions funded by the Enforcement Fund.

2022 Enhanced Compliance Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$ 2,800,352
Corporate Income Tax	3,074,977
Individual Income Tax	1,852,089
Miscellaneous Taxes	149,246
Total	\$7,876,664

2022 Enhanced Compliance Tax Revenue Collected, by Location

Nebraska Taxpayers	\$ 3,309,810
Out-of-State Taxpayers	4,566,854
Total	\$7,876,664

2022 Enhanced Compliance Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$6,024,575
Individual Taxpayers	1,852,089
Total	\$7,876,664

Note:

1. These tables include tax revenue collected by positions funded by the Enforcement Fund during 2022. More delinquent tax revenue has been identified and is still in the collection process.
2. The 2021 Compliance Report over reported the collections of Individual Income Tax and Individual Taxpayers by \$1,781.