

## Note about Confidentiality

In several instances throughout this report the Department has withheld statistical tabulations where disclosure would lead to the identification of particular taxpayers or other information that is confidential pursuant to I.R.C. § 6103, Neb. Rev. Stat. § 77-2711 (Sales and Use Tax) or § 77-27,119 (Income Tax). The Department has adopted IRS statistical standards as the minimum standards for compliance with Nebraska confidentiality requirements. IRS Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies. The statistical tabulations in this report comply with the following standards:

- a) No statistical tabulation may be released with singular entries containing data from fewer than three returns;
- b) Statistical tabulations prepared for geographic areas less than the entire state may not be released with cells containing data from fewer than ten returns; and
- c) Tabulations that pertain to specifically identified taxpayers, or would tend to identify a particular taxpayer either directly or indirectly, may not be reported, unless otherwise reportable under Neb. Rev. Stat. § 77-5731 or § 77-27,195.

Several programs included in this report no longer accept new applications. As the existing projects in those programs are completed, a smaller number of active projects remain to be included in the report. As the number of active projects decreases in any one program, it is increasingly likely that statistical tabulations will be withheld to preserve confidentiality.