

# **Report on Results of the Tax Amnesty Program for 2009**

**February 1, 2010**



# Report on Results of the Tax Amnesty Program for 2009

February 1, 2010

In 2004, the Nebraska Department of Revenue 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. As part of this program, the Department of Revenue Enforcement Fund and the Department of Revenue Enforcement Technology Fund were created. In the following years, they were funded by delinquent tax collections resulting from this program.

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

1. No proceeds from the Department of Revenue Enforcement Fund were used to fund new positions in the Department of Revenue in 2009.
2. Proceeds from the Department of Revenue Enforcement Technology Fund were used to purchase the following items in 2009:
  - Additional desktop and laptop computers allowing employees to work at different locations with more applications available to enforce tax laws;
  - Software upgrades for some of the present database technology;
  - Data from state and federal agencies to detect the fraudulent filing of individual income tax returns and identify tax returns with underreported income; and
  - Additional training for staff working with data matching software.
3. In 2009, \$4.66 million of delinquent tax revenue was collected, which is 46.9% under the collection of \$8.77 million in 2008.

The amount of delinquent tax revenue collected during 2009:

Displayed by tax program;

Sales and Use Tax	\$1,985,905
Corporate Income Tax	1,612,055
Individual Income Tax	1,047,746
Miscellaneous Tax	11,505
Total	\$4,657,211

Displayed by out-of-state and in-state taxpayers; and

Out-of-State Taxpayers	\$2,374,826
Nebraska Taxpayers	2,282,385
Total	\$4,657,211

Displayed by business and individual taxpayers.

Business Taxpayers	\$3,633,545
Individual Taxpayers	1,023,666
Total	\$4,657,211

NOTE: This is the revenue that has been collected as of December 31, 2009. Other tax revenue has been identified as tax due amounts, but is still in the collection process.