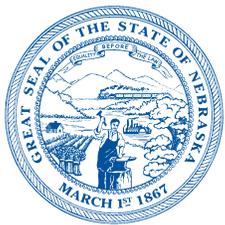


**2011 Tax Amnesty  
Program Report  
February 1, 2012**



**Dave Heineman**  
Governor

**STATE OF NEBRASKA**  
**DEPARTMENT OF REVENUE**  
**Douglas A. Ewald, Tax Commissioner**  
P.O. Box 94818 • Lincoln, Nebraska 68509-4818  
Phone: 402-471-5729 • [www.revenue.ne.gov](http://www.revenue.ne.gov)

February 1, 2012

Senator Mike Flood  
Speaker of the Legislature  
2103 State Capitol  
Lincoln, NE 68509

Dear Speaker Flood:

The Nebraska Department of Revenue (Department) is electronically submitting the 2011 Tax Amnesty Program Report.

The 2011 Tax Amnesty Program Report and tax amnesty program reports issued since 2005 can be found on the Department's website at [www.revenue.ne.gov](http://www.revenue.ne.gov), by clicking "Research/Statistical 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,

Douglas A. Ewald  
Tax Commissioner

## 2011 Tax Amnesty Program Report

In 2004, the Nebraska Department of Revenue (Department) 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. 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 the tax amnesty program. In addition to these funds, \$42,900 was transferred from the Local Civic, Cultural, and Convention Center Financing Fund to the Enforcement Fund on July 1, 2011.\*

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

1. No proceeds from the Enforcement Fund were used to hire new positions in 2011.
2. Proceeds from the Enforcement Fund were used to fund the following items in 2011:
  - Desktop and laptop computers (allowing employees to work at different taxpayer locations to enforce tax laws);
  - Software to upgrade database technology; and
  - Additional training for working with the new software.
3. In 2011, \$6.85 million in delinquent tax revenue was collected. This amount is 21.2% over the collection of \$5.65 million in 2010.

### 2011 Delinquent Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$ 5,244,904
Corporate Income Tax	1,069,565
Individual Income Tax	392,923
Miscellaneous Tax	142,885
<b>Total</b>	<b>\$6,850,277</b>

### 2011 Delinquent Tax Revenue Collected, by Location

Out-of-State Taxpayers	\$3,870,160
Nebraska Taxpayers	2,980,117
<b>Total</b>	<b>\$6,850,277</b>

### 2011 Delinquent Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$6,457,354
Individual Taxpayers	392,923
<b>Total</b>	<b>\$6,850,277</b>

NOTE: These tables include delinquent tax revenue collected during 2011. 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 Local Civic, Cultural, and Convention Center Financing Fund at the direction of the Legislature for the purpose of administering the Sports Arena Facility Financing Assistance Act.