

# NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

## FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:  
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**\*\*This news release is superseded by the release issued 04/03/2019\*\***

## Nebraska Tax Commissioner Grants Specific Relief for Adversely Impacted Nebraskans

MARCH 27, 2019 (LINCOLN, NEB.) — As a result of the recent severe winter storm, straight-line winds, and flooding in Nebraska, the IRS recently granted individual and corporate income tax relief to certain taxpayers impacted by the disaster under Treasury Regulation section 7508A. The official release from the IRS may be found [here](#). Individuals who reside or have a business in Butler, Cass, Colfax, Dodge, Douglas, Nemaha, Sarpy, Saunders, and Washington counties may qualify for tax relief.

Tax Commissioner Tony Fulton pursuant to [Neb. Rev. Stat. § 77-2770](#), has extended this relief solely to taxpayers whose business or primary residential location is in the nine counties identified in the IRS release dated March 22, 2019 and was subject to mandatory or optional evacuation due to the natural disaster and only applies to taxes administered by the Nebraska Department of Revenue (DOR). Commissioner Fulton has granted an extension and a waiver of penalties and interest for late returns or payments of individual, corporate, and estate and trust income taxes, and also for partnership and S corporation returns until July 31, 2019. This relief will be automatically granted solely to taxpayers whose business or primary residential location is in the nine counties identified in the IRS release dated March 22, 2019 and was subject to mandatory or optional evacuation due to the natural disaster and only applies to taxes administered by the DOR.

Additional notice will be provided if the IRS expands tax relief to any other Nebraska counties impacted by the disaster.

For taxpayers affected by the natural disaster whose business or primary residential location is outside the nine counties identified in the IRS release dated March 22, 2019 or was not subject to mandatory or voluntary evacuation, the Tax Commissioner may grant penalty or interest relief depending on your individual circumstances. Please complete and file a [Request for Abatement of Penalty, Form 21](#), or [Request for Abatement of Interest, Form 21A](#), and explain your hardship to request this relief.

DOR understands the difficulties that these catastrophic natural disasters present with regard to tax responsibilities and wants to help those adversely impacted, including those outside of the federally declared disaster area. DOR will work with businesses and individuals regarding any tax returns and taxes due. For further information, please call 800-742-7474 (NE and IA) or 402-471-5729, or visit DOR's website.

This News Release supersedes all other guidance documents concerning the same subject matter.

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