

NEBRASKA

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DEPARTMENT OF REVENUE

FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:

James R. Kamm, Tax Commissioner

402-471-5605



Jim Pillen, Governor

Tax Commissioner Grants Specific Relief Due to Tornadoes

JUNE 7, 2024 (LINCOLN, NEB.) – As a result of the recent tornadoes that have impacted the State, relief will be granted to taxpayers who were directly impacted and unable to timely file income tax returns and make payments. The Tax Commissioner for the State of Nebraska, James R. Kamm, has granted a waiver of penalties and interest for late income tax returns or payments of taxes, which are due with the Nebraska Department of Revenue (DOR) on or after April 25, 2024, through September 3, 2024, so long as the returns are filed and payments are made by September 3, 2024.

An automatic waiver of penalties and interest for late filed income tax returns or payments of impacted individual, corporate, fiduciary, partnership, and S corporations due on or after April 25, 2024 is granted if the return is filed and the tax is paid by September 3, 2024. The relief includes areas identified by the Nebraska Emergency Management Agency (NEMA) as most likely to have experienced significant damage. This relief will be automatically granted solely to taxpayers whose business or home location is in one of the [zip codes](#) identified by NEMA.

For taxpayers affected by the natural disaster whose businesses or homes are outside the areas identified by NEMA, the Tax Commissioner may grant penalty or interest relief depending on your specific circumstances. Please complete and mail a Request for Abatement of Penalty, [Form 21](#), or Request for Abatement of Interest, [Form 21A](#), with an explanation of how you were impacted by the natural disaster.

The DOR recognizes 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 identified areas. For further information, please call 800-742-7474 (NE and IA) or 402-471-5729, or visit DOR's [website](#).

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