

July 1, 2025

Brandon Metzler  
Clerk of the Legislature  
State Capitol  
P.O. Box 94604  
Lincoln, NE, 68509-4604

Mr. Metzler,

The Nebraska Department of Revenue (DOR) is electronically submitting the annual report of employers receiving tax credits under [Neb. Rev. Stat. § 77-27,238](#). The non-refundable credit is for certain expenditures for employees who are recipients of Temporary Assistance for Needy Families (TANF) benefits. This report is required by [Neb. Rev. Stat. § 77-27,238\(3\)](#).

Year ending December 31	Employers allowed credit	Employees receiving services
2018-2020	0	0
2021	0	0
2022	0	0
2023	0	0
2024	0	0

Further information about the tax credit can be found on the DOR webpage for [Employer's Tax Credit For Expenses Incurred For Temporary Assistance For Needy Families \(TANF\) Recipients](#).

If you have any questions about this report, please contact Patrick Roy at [patrick.roy@nebraska.gov](mailto:patrick.roy@nebraska.gov) or 402-471-5679.

Sincerely,



James R. Kamm,  
Tax Commissioner