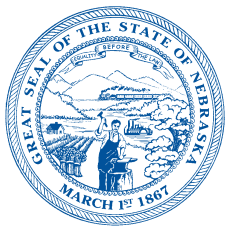


**2012 Tax Amnesty  
Program Report  
February 1, 2013**



**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, 2013

Senator Greg Adams  
Speaker of the Legislature  
2103 State Capitol  
Lincoln, NE 68509

Dear Speaker Adams:

The Nebraska Department of Revenue (Department) is electronically submitting the 2012 Tax Amnesty Program Report.

The 2012 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

## 2012 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, without additional interest and penalty. 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, \$43,900 was transferred from the Civic and Community Financing Fund to the Enforcement Fund on July 1, 2012.\*

In accordance with the filing and reporting requirements outlined in [Neb. Rev. Stat § 77-5601](#), the Department submits this 2012 Tax Amnesty Program Report.

- 1 No proceeds from the Enforcement Fund were used to hire new employees in 2012.
2. Proceeds from the Enforcement Fund were used to purchase the following items in 2012:
  - Software to upgrade database technology;
  - License fees for existing software; and
  - Conference registration fees.
3. In 2012, \$6.52 million in delinquent tax revenue was collected. This amount is 4.9% less than the collection total of \$6.85 million in 2011.

### 2012 Delinquent Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$4,690,363
Corporate Income Tax	1,330,822
Miscellaneous Tax	262,995
Individual Income Tax	232,381
<b>Total</b>	<b>\$6,516,561</b>

### 2012 Delinquent Tax Revenue Collected, by Location

Nebraska Taxpayers	\$4,560,646
Out-of-State Taxpayers	1,955,915
<b>Total</b>	<b>\$6,516,561</b>

### 2012 Delinquent Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$6,284,180
Individual Taxpayers	232,381
<b>Total</b>	<b>\$6,516,561</b>

NOTE: 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 Civic and Community Center Financing Fund at the direction of the Legislature for the purpose of administering the Sports Arena Facility Financing Assistance Act.