

REG-1-075, Confidential Information

075.01 Except as provided in Neb. Rev. Stat. § 77-2711 or the regulations of the Nebraska Department of Revenue (Department), it is a misdemeanor for the Tax Commissioner, any employees, legal representatives, or agents of the Department, any employee of the State Treasurer or the Department of Administrative Services, or any person receiving information from any of them, to:

075.01A Divulge or make known in any manner, the business affairs, operations, or information obtained by an investigation of records and equipment of any person visited or examined in the discharge of official duty;

075.01B Divulge the amount or source of income, profits, losses, expenditures, or any related items disclosed in any return; or

075.01C Permit any return, copy of a return, or any book containing any abstract or items from the return to be seen or examined by any person not connected with the Department.

075.02 Information as to whether or not a taxpayer has a valid Sales Tax Permit, has been granted an exemption, or regarding which option has been elected by a contractor may be released to any person upon request.

075.03 The Department will comply with the provisions of the Streamlined Sales and Use Tax Agreement for the protection and retention of personally-identifiable information of taxpayers.

(Neb. Rev. Stat. § 77-2711. June 24, 2017.)