

NEBRASKA

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DEPARTMENT OF REVENUE



Pete Ricketts, Governor

FOR IMMEDIATE RELEASE

FOR INFORMATION, CONTACT:
Tony Fulton, Tax Commissioner
402-471-5604

****This news release is superseded by the release issued 04/12/2019****

Nebraska Tax Commissioner Grants Specific Relief for Adversely Impacted Nebraskans

April 3, 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](#). A list of the counties granted relief from the IRS is linked [here](#).

Tax Commissioner Tony Fulton has authorized an automatic waiver of penalty and interest on certain income tax returns due on or after March 1, 2019 and before July 31, 2019 if the returns are filed and the tax paid on or before July 31, 2019. This waiver of penalty and interest is solely for the taxpayers whose business or primary residential location is in counties eligible for relief from the IRS and in the areas within [zip codes](#) identified by NEMA as most likely experiencing significant flooding due to the natural disaster; and only applies to taxes administered by the Nebraska Department of Revenue (DOR). This relief includes farmers, ranchers, and fishermen who were granted relief to file and pay 2018 returns that were due March 1, 2019. The automatic waiver applies to returns or payments of individual, corporate, estate and trust income taxes, and also for partnership and S corporation returns required to be filed or remitted on or after March 1, 2019 and before July 31, 2019 if filed by July 31, 2019.

This relief may be expanded to other taxpayers if the IRS expands tax relief to any other Nebraska counties impacted by the disaster. Please refer to the [linked information](#), which lists those areas where taxpayers qualify for automatic relief. This list may be updated as the situation develops.

For taxpayers adversely impacted by the natural disaster whose business or primary residential location is outside the counties identified in the [IRS release](#) or was not in the list of identified zip codes, the Tax Commissioner may grant penalty or interest relief depending on your individual circumstances. Please complete and mail or fax to 402-471-5927 a [Request for Abatement of Penalty, Form 21](#), or [Request for Abatement of Interest, Form 21A](#), and explain your hardship to request this relief. Tax, penalty, and interest do not need to be paid prior to July 31, 2019 in order to apply for an abatement of penalty and interest.

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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Zip Codes in IRS Declared Counties Most Likely Experiencing Significant Flooding as Identified by NEMA

Counties designated by the Internal Revenue Service: Boone, Buffalo, Butler, Cass, Colfax, Custer, Dodge, Douglas, Knox, Nemaha, Richardson, Sarpy, Saunders, Thurston, and Washington and the Santee Sioux Nation.

| Zip Code | Zip Code |
|----------|----------|
| 68002 | 68421 |
| 68003 | 68431 |
| 68005 | 68601 |
| 68007 | 68620 |
| 68008 | 68621 |
| 68015 | 68624 |
| 68022 | 68632 |
| 68025 | 68648 |
| 68028 | 68649 |
| 68036 | 68659 |
| 68037 | 68660 |
| 68046 | 68661 |
| 68047 | 68718 |
| 68048 | 68746 |
| 68057 | 68760 |
| 68059 | 68783 |
| 68064 | 68813 |
| 68069 | 68822 |
| 68073 | 68823 |
| 68113 | 68828 |
| 68123 | 68840 |
| 68133 | 68869 |
| 68321 | 68874 |
| 68355 | 68876 |

This list may be updated as the situation develops.