

Report on Results of the Tax Amnesty Program for 2008

February 1, 2009



Report on Results of the Tax Amnesty Program

February 1, 2009

In accordance with the filing and reporting requirements outlined in Neb. Rev. Stat § 77-5601 (R. S. Supp 2004), we submit the Report on Results of the Tax Amnesty Program.

1. The proceeds in the Department of Revenue Enforcement Fund have been used to hire the following position in 2008:

- One Revenue Economist – This economist conducts economic research and performs analysis work by using advanced computer knowledge. These skills are used in a wide range of compliance activities. This economist uses the Department of Revenue’s data warehouse and business intelligence tools to develop audit and collection leads, identify trends, and detect fraud for all tax programs.

This position, along with employees who were added in prior years, combined to generate over \$8.7 million in new tax revenue in 2008. Included in this year’s report is revenue generated by auditors hired with Enforcement Funds performing audit examinations, which had not been included in previous reports.

2. No funds from the Department of Revenue Enforcement Fund were used to purchase computer equipment, software, lists, training, programming, or other technological methods in 2008.

3. The amount of new tax revenue collected during 2008 by tax program was:

Sales and Use Tax	\$4,292,787
Corporate Income Tax	3,584,556
Individual Income Tax	870,571
Miscellaneous Tax	24,210
Total	\$8,772,124

The amount of new tax revenue collected during 2008 from out-of-state and in-state taxpayers:

Out-of-state taxpayers	\$5,885,228
Nebraska taxpayers	2,886,896
Total	\$8,772,124

The amount of new tax revenue collected during 2008 from business and individual taxpayers:

Business taxpayers	\$7,901,553
Individual taxpayers	870,571
Total	\$8,772,124

It is important to note that this new tax revenue had been collected as of December 31, 2008. Other tax revenue has been identified as tax due amounts, but is still in the collection process.