

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

2017 Tax Amnesty Program Report February 1, 2018

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Pete Ricketts, Governor

Senator Jim Scheer
Speaker of the Legislature
2103 State Capitol
Lincoln, NE 68509

Dear Speaker Scheer:

The Nebraska Department of Revenue (Department) is electronically submitting the 2017 Tax Amnesty Program Report.

The 2017 Tax Amnesty Program Report and tax amnesty program reports issued since 2004 can be found on the Department's website at revenue.nebraska.gov, by clicking "Research," "Reports," "Miscellaneous 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,

A handwritten signature in cursive script that reads "Tony Fulton".

Tony Fulton
Tax Commissioner

2017 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. 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 Center Financing Fund to the Enforcement Fund on July 1, 2017.*

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

1. No proceeds from the Enforcement Fund were used to hire new positions in 2017.
2. No proceeds from the Enforcement Fund were used to purchase new items in 2017.
3. In 2017, \$5.87 million in delinquent tax revenue was collected. This amount is 15.6% less than the collection total of \$6.95 million in 2016.

2017 Delinquent Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$3,817,767
Corporate Income Tax	1,393,786
Miscellaneous Tax	418,224
Individual Income Tax	235,807
Total	\$5,865,584

2017 Delinquent Tax Revenue Collected, by Location

Nebraska Taxpayers	\$3,953,290
Out-of-State Taxpayers	1,912,294
Total	\$5,865,584

2017 Delinquent Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$5,631,656
Individual Taxpayers	233,928
Total	\$5,865,584

NOTE: These tables include delinquent tax revenue collected during 2017. 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.