

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

2020 Tax Amnesty Program Report February 1, 2021

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Pete Ricketts, Governor

Senator Mike Hilgers
Speaker of the Legislature
2103 State Capitol
Lincoln, NE 68509

Dear Speaker Hilgers:

The Nebraska Department of Revenue (DOR) is electronically submitting the 2020 Tax Amnesty Program Report.

The 2020 Tax Amnesty Program Report and tax amnesty program reports issued since 2004 can be found on DOR website at revenue.nebraska.gov, by clicking "Tax Research," "Reports," "Miscellaneous Reports," "2020 Report of Results of the Tax Amnesty Program," or the year the report was issued. Prior year reports can be found [here](#).

If you have any questions, please contact me at 402-471-5604.

Sincerely,

Tony Fulton
Tax Commissioner

2020 Tax Amnesty Program Report

In 2004, the Nebraska Department of Revenue (DOR) conducted a tax amnesty program pursuant to [Neb. Rev. Stat § 77-5601](#). 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 subsequent DOR enforcement efforts. DOR employs auditors and examiners necessary to carry out enhanced enforcement efforts. The collection amounts in this report are due to the efforts of the positions funded by the Enforcement Fund.

In accordance with the filing and reporting requirements outlined in Neb. Rev. Stat § 77-5601, DOR submits this report on the results of the Tax Amnesty Program and subsequent enforcement efforts.

1. No proceeds from the Enforcement Fund were used to hire new positions in 2020.
2. No proceeds from the Enforcement Fund were used to purchase new technology items in 2020.
3. In 2020, \$9,302,602 in delinquent tax revenue was collected from subsequent DOR enforcement efforts.

2020 Delinquent Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$3,112,123
Corporate Income Tax	4,496,488
Individual Income Tax	1,471,475
Miscellaneous Taxes	222,516
Total	\$9,302,602

2020 Delinquent Tax Revenue Collected, by Location

Nebraska Taxpayers	\$4,281,626
Out-of-State Taxpayers	5,020,976
Total	\$9,302,602

2020 Delinquent Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$7,831,127
Individual Taxpayers	1,471,475
Total	\$9,302,602

Note: These tables include delinquent tax revenue collected during 2020. More delinquent tax revenue has been identified and is still in the collection process.