

Report on Results of the Tax Amnesty Program for 2010

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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 Enforcement 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 delinquent tax collections resulting from the tax amnesty program. Also, there was a transfer of \$250,000 from the Severance Tax Administration Fund to the Enforcement Fund on July 1, 2010.

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 2010.
2. Proceeds from the Enforcement Fund were used to purchase the following items in 2010:
 - Desktop and laptop computers. This allows employees to work at different taxpayer locations to enforce tax laws;
 - A server to update the data warehouse. This is useful in working with data mining projects;
 - Software to upgrade some of the present database technology;
 - Information from the Social Security Administration to help fight the filing of fraudulent individual income tax returns; and
 - Additional training for working with the new software.
3. In 2010, \$5.65 million in delinquent tax revenue was collected, which is 21.3% over the collection of \$4.66 million in 2009.

2010 Delinquent Tax Revenue Collected, by Tax Program

Sales and Use Tax	\$3,060,469
Corporate Income Tax	1,265,870
Individual Income Tax	1,269,289
Miscellaneous Tax	56,792
Total	\$5,652,420

2010 Delinquent Tax Revenue Collected, by Location

Out-of-State Taxpayers	\$2,368,200
Nebraska Taxpayers	3,284,220
Total	\$5,652,420

2010 Delinquent Tax Revenue Collected, by Businesses and Individuals

Business Taxpayers	\$4,345,645
Individual Taxpayers	1,306,775
Total	\$5,652,420

NOTE: This revenue was collected during 2010. Other tax revenue has been identified as tax due amounts, but is still in the collection process.