

# 2025 Enhanced Compliance Report

**January 30, 2026**

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Senator John Arch  
Speaker of the Legislature 2103 State Capitol  
Lincoln, NE 68509

Dear Speaker Arch:

The Nebraska Department of Revenue (DOR) is electronically submitting the 2025 Enhanced Compliance Report, formerly known as the tax amnesty report.

The 2025 Enhanced Compliance Report and enhanced compliance program reports issued since 2008 can be found on the DOR website at [revenue.nebraska.gov](http://revenue.nebraska.gov). Click on “Tax Research,” “Reports,” “Miscellaneous Reports,” “2025 Report of Results of the Enhanced Compliance Program,” or the year the report was issued.

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

Sincerely,



James R. Kamm  
Tax Commissioner

## **2025 Enhanced Compliance 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 Enhanced Compliance Program and subsequent enforcement efforts.

1. No proceeds from the Enforcement Fund were used to hire new positions in 2025.
2. No proceeds from the Enforcement Fund were used to purchase new technology items in 2025.
3. In 2025, \$17,215,180 in tax revenue was obtained because of the efforts of the positions funded by the Enforcement Fund.

### **2025 Enhanced Compliance Tax Revenue Collected, by Tax Program**

Sales and Use Tax	\$7,362,903
Corporate Income	\$7,910,924
Individual Income	\$1,827,776
Miscellaneous	\$113,577
<b>Total</b>	<b>\$17,215,180</b>

### **2025 Enhanced Compliance Tax Revenue Collected, by Location**

Nebraska Taxpayers	\$7,804,112
Out-of-State Taxpayers	\$9,411,068
<b>Total</b>	<b>\$17,215,180</b>

### **2025 Enhanced Compliance Tax Revenue Collected, by Businesses and Individuals**

Business Taxpayers	\$15,387,404
Individual Taxpayers	\$1,827,776
<b>Total</b>	<b>\$17,215,180</b>

**Note:**

1. These tables include tax revenue collected by positions funded by the Enforcement Fund during 2025. More delinquent tax revenue has been identified and is still in the collection process.