NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

FY 2025-2026 Financial Institution Data Match Report under Neb. Rev. Stat. § 77-3,124

July 15, 2026

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Senator R. Brad von Gillern
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Dear Revenue and Appropriations Committees:

The Nebraska Department of Revenue (DOR) is electronically submitting the fiscal year 2025-26 Financial Institution Data Match Report pursuant to Neb. Rev. Stat. § 77-3,124.

Please find enclosed the fiscal year 2025-26 Financial Institution Data Match Report.

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

Sincerely,

James R. Kamm
Tax Commissioner

FY 2025-2026 Financial Institution Data Match Report

Under the Financial Institution Data Match Act, Neb. Rev. Stat §§ 77-3,120 to 77-3,127, (Act) the Nebraska Department of Revenue (DOR) is authorized to operate a data match system with each financial institution doing business in the State of Nebraska.

In relevant part, Neb. Rev. Stat. § 77-3,124 of the Act provides the following reporting requirements on the DOR:

> (2)(a) Within fifteen days after the end of fiscal year 2024-25 and each fiscal year thereafter, the Tax Commissioner shall determine and certify to the State Treasurer the following amounts:
>
> > (i) The total amount of any fees for services or reimbursements paid by the department or other costs incurred by the department during the previous fiscal year due to the contracts entered into pursuant to this section; and
> >
> > (ii) The total amount of taxes, penalties, and interest collected during the previous fiscal year as a result of contracts entered into pursuant to this section.
>
> (b) After receiving such certification, the State Treasurer shall transfer the amount certified under subdivision (2)(a)(i) of this section or two percent of the amount certified under subdivision (2)(a)(ii) of this section, whichever amount is less, from the General Fund to the Department of Revenue Enforcement Fund.
>
> (3) The Tax Commissioner shall submit electronically an annual report to the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature on the amount of taxes, penalties, and interest collected during the most recently completed fiscal year as a result of contracts entered into pursuant to this section.

In accordance with the filing and reporting requirements outlined in Neb. Rev. Stat § 77-3,124, DOR submits this report on the results of the Financial Institution Data Match Report for fiscal year 2025-26:

FY 2025-2026 Financial Institution Data Match Program
Fees for Service, Reimbursements or Other Costs, by Type
(Neb. Rev. Stat. § 77-3,124(2)(a)(i))

Contract	$ 28,000
Bank Reimbursement	$ 75.00
Miscellaneous	$ 0.00
Total	$28, 075

FY 2025-2026 Financial Institution Data Match Program
Tax, Penalty, and Interest Collected, by Tax Program
(Neb. Rev. Stat. § 77-3,124(2)(a)(ii))

Sales and Use Tax	$ 240,948.74
Corporate Income	$ 3,675.48
Individual Income	$ 1,427,754.71
Miscellaneous	$ 49,824.97
Total	$1,722,203.90

FY2025-2026 Financial Institution Data Match Program
Total Tax, Penalty, and Interest Collected,
by Businesses and Individuals

Business Taxpayers	$ 294,449.19
Individual Taxpayers	$1,427,754.71
Total	$1,722,203.90