

**Nebraska Department of Revenue
FY 2025/2026 Report
Neb. Rev. Stat. § 77-367
August 31, 2026**

The Tax Commissioner is required to submit electronically an annual report under [Neb. Rev. Stat. § 77-367\(3\)](#) to the Revenue Committee of the Legislature and the Appropriations Committee of the Legislature on the amount of dollars generated from products and services used to identify unreported, underreported taxes or fraudulent filers during the previous fiscal year.

LB 851 (2014) amended Neb. Rev. Stat. § 77-367 to require the Nebraska Department of Revenue (DOR) to enter into at least one contract with a third-party provider by December 31, 2014 for the purpose of identifying nonfilers with a tax liability of any amount, or, underreporters, or nonpayers with a tax liability of at least \$5,000. On November 7, 2014, DOR entered into a contract with ASR Analytics, LLC to provide advanced analytics software tools and services to identify nonfilers, underreporters of tax, and to detect improper or fraudulent payments.

The dollars generated during the 2025-2026 fiscal year were \$11,342,150.