



July 1, 2026

Brandon Metzler
Clerk of the Legislature
State Capitol
P.O. Box 94604
Lincoln, NE, 68509-4604

Mr. Metzler,

The Nebraska Department of Revenue (DOR) is electronically submitting the annual report of employers receiving tax credits under [Neb. Rev. Stat. § 77-27,238](#). The non-refundable credit is for certain expenditures for employees who are recipients of Temporary Assistance for Needy Families (TANF) benefits. This report is required by Neb. Rev. Stat. § 77-27,238(3) (Reissue 2018).

Year ending December 31	Employers allowed credit	Employees receiving services
2018-2021	0	0
2022	0	0
2023	0	0
2024	0	0
2025	0	0

The statutory requirement for this report was repealed by [LB 1048 \(2026\)](#), effective July 18, 2026. This will be the final report, however, the tax credit does remain available to taxpayers who make eligible expenditures. Further information about the tax credit can be found on the DOR webpage for [Employer's Tax Credit For Expenses Incurred For Temporary Assistance For Needy Families \(TANF\) Recipients](#).

If you have any questions about this report, please contact Patrick Roy at patrick.roy@nebraska.gov or 402-471-5679.

Sincerely,

A handwritten signature in black ink, appearing to read "J.R. Kamm".

James R. Kamm,
Tax Commissioner