

Good Life. Great Service.

DEPARTMENT OF REVENUE

Rescinds Revenue Ruling 99-09-2

April 9, 2019

All Nebraska Taxes-Revenue Ruling Rescinded

For current information on disaster relief, see our website.

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (DOR) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of DOR and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

This guidance document may change with updated information or added examples. DOR recommends you do not print this document. Instead, <u>sign up for</u> <u>the subscription service</u> at revenue.nebraska.gov to get updates on your topics of interest.

The following revenue ruling is hereby rescinded:

99-09-2 Internal Revenue Service (IRS) Disaster Relief Designation, issued April 15, 2009.

APPROVED:

Iony fulton

Tony Fulton Tax Commissioner

April 9, 2019