

Nebraska Pre-Audit Questionnaire

This questionnaire is also available at revenue.nebraska.gov.

Business Identification	
Legal Name	Federal ID Number or Social Security Number

Doing Business As _____

Business Mailing Address		
Street or Other Mailing Address		
City	State	Zip Code

Name of Person to Contact for Review or Audit	Title
How Long in this Position	Office Hours
Phone Number	

Business Information

1. Name of parent company, if any: _____
2. List all related companies (corporations that have at least 50% common ownership, and other entities that would be considered a parent, subsidiary, or brother-sister if they were corporations). Please enclose a copy of your most recent annual report.

3. List all website addresses: _____

4. Has the parent or any related company applied for a Nebraska tax incentive program? YES NO
 If yes, please provide the incentive program applied for and the project number _____

5. Type of ownership: C Corporation Government LLC LLP Partnership
 S Corporation Sole Proprietorship Other: _____

6. List addresses for **ALL NEBRASKA** locations, including offices, warehouses, manufacturing facilities, etc.

Street Address	City	Within City Limits?
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO

7. Are multiple locations reported on the same sales tax return? YES NO

8. List all applicable Nebraska ID Numbers used for reporting Nebraska taxes and fees:

- | | |
|--|--|
| <input type="checkbox"/> Sales _____ | <input type="checkbox"/> Litter Fee _____ |
| <input type="checkbox"/> Use _____ | <input type="checkbox"/> Tobacco Products _____ |
| <input type="checkbox"/> Income Tax Withholding _____ | <input type="checkbox"/> Lodging _____ |
| <input type="checkbox"/> Corporate Income _____ | <input type="checkbox"/> Exemption for Sales and Use Tax _____ |
| <input type="checkbox"/> Partnership _____ | <input type="checkbox"/> Financial Institutions _____ |
| <input type="checkbox"/> Cigarette _____ | <input type="checkbox"/> Tire Fee _____ |
| <input type="checkbox"/> Waste Reduction and Recycling Fee _____ | <input type="checkbox"/> Severance Tax _____ |

Business Activity

9. Business activity. Check all that apply.

- Retail Service Rental Bar/Tavern
- Wholesale Repairs Utility Restaurant
- Manufacturing Construction Hotel/Motel Other: _____

10. Describe your business activity in Nebraska and what products and services are sold:

11. Is your business seasonal? YES NO

Largest sales months: _____ Largest purchase months: _____

12. If you are a contractor, which option are you operating under? _____

- Option 1—Buying inventory tax-free, and charging your customers sales tax on all materials.
- Option 2—Buying inventory tax-paid, and not charging your customers sales tax.
- Option 3—Buying inventory tax-free, and paying use tax when the materials are withdrawn from inventory.

Electronic Records

13. What software do you use for your accounting records? _____

14. Have you had any major changes in your computerized accounting system in the last six years?

YES NO If Yes, what changed and when? _____

15. In your electronic files, do you retain your sales history at the transaction level (a record for each sale made, product sold, customer)?

YES NO If Yes, for how long? _____

16. In your electronic files, do you retain your purchase history at the transaction level (a record for each purchase made, account charged, check issued, or purchase order issued)?

YES NO If Yes, for how long? _____

17. Are your purchase invoices available electronically?

YES NO

18. Are all records available for off-site review?

YES NO

19. If your records are electronic, would you be willing to conduct the audit using Computer Assisted Auditing Techniques (CAAT)?

YES NO

Sales Tax Collection Information

20. Are the sales invoices to Nebraska customers segregated from other state invoices?

YES NO

21. Does your sales journal show each individual sale?

YES NO No sales journal

22. Does your sales journal show which sales have been taxed?

YES NO No sales journal

23. Are sales to Nebraska customers specifically identified in a sales journal?

YES NO No sales journal

24. How do you calculate net taxable sales on the Nebraska return?

Actual gross sales less identified deductions Calculated from tax collected

Other: _____

25. What type of sales do you make that are not taxed? _____

26. Do you have Forms 13, Nebraska Resale or Exempt Sale Certificates, on file for all nontaxed sales delivered in Nebraska?

YES NO No exempt sales

27. How are your sales invoices stored? Check all that apply.

- Original copies Electronic imaging
- Other: _____

28. How are your sales invoices filed? Check all that apply.

- By date Numerically By job
- By customer Other: _____

Use Tax Remittance Information

29. Are the purchase invoices for Nebraska locations segregated from purchase invoices for other states? YES NO
30. Do you file fixed asset invoices separately from the general expense invoices? YES NO
31. How are your purchase invoices stored? Check all that apply.
- Original copies Electronic imaging
- Other: _____
32. How are your purchase invoices filed? Check all that apply.
- By vendor By check number By job
- By purchase order By voucher By batch
- By date paid Other: _____
33. If you report use tax:
- a. Do you indicate on the invoices that use tax has been paid? YES NO
- b. Do you maintain a use tax liability account? YES NO
- c. Do you have backup for each return filed? YES NO
34. Examples of items for which you pay use tax: _____
- _____
- _____
35. Do you donate merchandise or give it away for promotional purposes? YES NO

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36. Please indicate any dates that are **UNACCEPTABLE** to you for DOR to conduct an audit during the next 12 months:
- _____
37. How much notice is needed prior to starting an audit? _____
38. DOR may conduct the audit through use of electronic records, at DOR's offices if available. This limits the amount of time that DOR may be scheduled, if at all, at your business location. Please explain if records exist in a form in which they may be reviewed electronically at DOR's offices.
- If your records are not in a form allowing for electronic review, or allow only for partial electronic review, an audit location will be determined based on record availability. Please explain any request you may have regarding the audit location.
- _____

I declare that I have examined this questionnaire, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

**sign
here** ▶

Printed Name

Email Address

Signature

Title

Date

*Thank you for completing this questionnaire.
Use the enclosed address label and return the completed questionnaire to the Nebraska Department of Revenue.
You may also upload the completed questionnaire electronically using DOR's ShareFile system.*