

# Nebraska Pre-Audit Questionnaire

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	Fax Number

Understanding the nature of the Internet, I accept the risk and the remote possibility of loss of confidentiality. You may provide information to me via email.

Business Information
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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
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
- Wholesale
- Manufacturing
- Service
- Repairs
- Construction
- Rental
- Utility
- Hotel/Motel
- Bar/Tavern
- Restaurant
- Other: \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

11. Do you consider 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.

**Computerized Accounting Information**

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 three 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? \_\_\_\_\_

**Sales Tax Collection Information**

17. Are the sales invoices to Nebraska customers segregated from other states' invoices?  YES  NO

18. Does your sales journal show each individual sale?  YES  NO  No sales journal

19. Does your sales journal show which sales have been taxed?  YES  NO  No sales journal

20. Are sales to Nebraska customers specifically identified in a sales journal?  YES  NO  No sales journal

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

- Actual gross sales less identified deductions
- Calculated from tax collected
- Other: \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

23. 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

24. Do you donate merchandise or give it away for promotional purposes?  YES  NO

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

- Original copies
- Microfilm
- Microfiche
- Other: \_\_\_\_\_
- Electronic imaging

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

- By date
- By customer
- Numerically
- Other: \_\_\_\_\_
- By job

**Use Tax Remittance Information**

27. Are the purchase invoices for Nebraska locations segregated from purchase invoices from other states?  YES  NO
28. Do you file fixed asset invoices separately from the general expense invoices?  YES  NO
29. How are your purchase invoices stored? Check all that apply.
- Original copies  Microfiche  Electronic imaging
- Microfilm  Other: \_\_\_\_\_
30. 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: \_\_\_\_\_
31. 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
32. Examples of items for which you pay use tax: \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**Corporation Income Tax**

33. Have you been or are you currently being audited by the IRS?  YES  NO
- If yes, date of RAR or Form 872: \_\_\_\_\_ Date reported to Nebraska \_\_\_\_\_
34. Do you report to Nebraska 100% of your income reported to the Internal Revenue Service?  YES  NO If Yes, skip to #39.
35. Do you apportion your income?  YES  NO
36. What method have you used to file your Nebraska income tax in the last six tax years? \_\_\_\_\_
- Combined  Separate  Alternative method  Other: \_\_\_\_\_
37. Have you filed as a unitary group in any other state in the last six tax years?  YES  NO
38. If you claimed any allocable, non-apportionable income in the last six tax years, please provide a list detailing the income deducted, the state of allocation, and the reason for the allocation. Describe the nature of this income.
- \_\_\_\_\_
- \_\_\_\_\_

39. Please indicate any dates that are **UNACCEPTABLE** to you for the Department to conduct an audit during the next 12 months:
- \_\_\_\_\_
40. How much notice do you need prior to an audit date? \_\_\_\_\_
41. The audit location will be determined based on record availability. Please explain any request you may have regarding the audit location.
- \_\_\_\_\_

The above statements are correct to the best of my knowledge.

**sign here** ▶

Printed Name

Email Address

Signature

Title

Date

***Thank you for completing this questionnaire.***

***Use the enclosed label and return the completed questionnaire to the Nebraska Department of Revenue.***

***You may also send the completed questionnaire electronically to the email address in the accompanying letter.***