

DEPARTMENT OF REVENUE

INDICATOR DESCRIPTION:

	Audit in progress; the Nebraska Department of Revenue (DOR) is reviewing taxpayer information.
	Waiting on additional information from taxpayer (TP).
	Audit stage complete.
X	Audit complete.

* The number of DOR days and TP days is only available for audits with electronic files received on or after April 15, 2020.

ACM Number	Electronic Received	Preliminary Analysis	Initial Audit Work	Audit Examination	Resolution of Audit Issues	Submitted For Review	Issued Notice	Finalized	Total Days	*DOR Days	*TP Days
Number of Days											
54076	2,206								2,206		
151562	229	111	20	16	1,100	98			1,574	118	1,456
151802	31	0	20	22	482				555	65	490
201562	(1)	(1)	465						2,759		
211845	239								239		239
213351	157	18	27	3	1,981				2,186		
214214	841	11	367						1,219	185	1,034
214875	204	1	99	27	140	609			1,080	11	1,069
215559	163	220	0	54	290	1,241			1,968	1,304	664
216317	179	48	0	1,279	100	238			1,844	617	1,227
216574	693	10	24	8	934	139			1,808	210	1,598
217065	71	210	21	321	257	885			1,765	1,344	421
217914	1,602								1,602	88	1,514
219775	(1)	(1)	15	45	836	121	153		1,385	17	1,368
220175	443	23	304	204	465	118			1,557	167	1,390
221694	50	58	207	30	163	825			1,333	1,038	295
221701	1,331								1,331	193	1,138
221794	59	0	13						72	72	
222814	522	59	16	9	5	624			1,235	1,232	3
223134	639	284	1	302					1,226	399	827
224614	278	7	3	363	319	227			1,197	610	587
224694	123	36	13	9	233	118	644		1,176	783	393
225114	973	16	3	192					1,184	7	1,177
226814	(1)	(1)	7	577					1,022	72	950
227055	670	0	0	323					993	15	978

<u>ACM Number</u>	<u>Electronic Received</u>	<u>Preliminary Analysis</u>	<u>Initial Audit Work</u>	<u>Audit Examination</u>	<u>Resolution of Audit Issues</u>	<u>Submitted For Review</u>	<u>Issued Notice</u>	<u>Finalized</u>	<u>Total Days</u>	<u>*DOR Days</u>	<u>*TP Days</u>
Number of Days											
227341	0	3	0	4	365	610			982	633	349
227380	0	12	0	8	931				951	15	936
227410	141	51	32	268	71	384			947	458	489
227411	322	25	0	426	171				944	180	764
227893	128	0	32	4	314	133			611	152	459
231065	(1)	(1)	12	526					666	414	252
231236	21	55	326	367					769	212	557
231254	276								276	141	135
231426	38	5	48	94	546				731	136	595
231537	1,317								1,317	95	1,222
231694	426	0	0	4	13	210			653	104	549
232060	303	36	1	42	61	127			570	228	342
232122	271	156	183						610	162	448
232150	540								540	139	401
232358	504								504	101	403
232495	142	350							492	35	457
232647	37	8	0	0	154	259			458	135	323
232723	167								167	167	
232837	412								412	412	
232838	176	1	0	231					408	66	342
232899	(1)	(1)	7	325					388	10	378
233040	26	16	13	9					64	48	16
233055	0	59	0	307					366	146	220
233347	254								254	114	140
233383	36	0	23	206					265		265
233387	121	176							297	85	212
233573	204								204	204	
233626	40	1	5	199					245	106	139
233694	574	0	1	15	25	219			834	49	785
233787	217								217	217	
233955	189								189	189	
234051	174								174		174
235150	16								16	16	
235151	38								38	38	

The Nebraska Advantage Act qualification audits which are in-progress are listed in order by ACM Number. Once an audit is completed, it will remain on the list for one week following completion of the audit.

An *ACM number* is assigned to each qualification audit. The ACM number assigned will be disclosed by DOR to an authorized representative of the taxpayer.

The *Electronic Received* phase starts when the electronic files are submitted to DOR.

The *Preliminary Analysis* phase starts when DOR has determined the electronic files are complete.

The *Initial Audit Work* phase includes the preparatory work done on an audit, after the completion of the preliminary analysis, and prior to beginning the review of taxpayer source documents.

The *Audit Examination* phase includes the office or field review of source documents.

The *Resolution of Audit Issues* phase starts after the initial review of source documents is completed and includes the time working to resolve issues or obtain missing information.

The *Submitted for Review* phase starts when the audit is submitted for management review and issuance.