

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.



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.

<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											
54076	1,582								1,582		
62062	1,093								1,093	14	1,079
92702	49	1,185	26	28	864	6	14		2,172		
147342	594	729	31	16					1,370	218	1,152
151562	229	111	20	16	574				950	18	932
151822	63								63	63	
178042	1,792								1,792		
187282	669	17	21	38	1,441				2,186		
201562	2,135								2,135		
210638	435	0	0	15	78	503			1,031	8	1,023
212491	863	13	27	39	68				1,010	52	958
213351	157	18	27	3	1,357				1,562		
214214	595								595	39	556
214374	62	1	26	100	1,282	33	14		1,518		
214875	204	1	99	27	125				456	8	448
215514	383	0	128	91	30	726			1,358	907	451
215559	163	220	0	54	290	617			1,344	680	664
216317	179	48	0	993					1,220	157	1,063
216574	693	10	24	8	449				1,184	208	976
217065	71	210	21	321	257	261			1,141	720	421
217275	1	0	26	78	709	232	54		1,100	475	625
217475	115	0	430	258	248	28	14		1,093	85	1,008
217497	338	7	5	14	317	7			688	8	680
217814	90	1	7	55	1,334	33	12		1,532		
217914	978								978	88	890

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Number of Days											
218112	549	11	34	16	343				953	238	715
219775	(1)	(1)	15	45	486				761	17	744
219776	128	0	0	153					281	23	258
220175	443	23	304	163					933	37	896
220617	24	7	1	7	117	651			807	682	125
221350	688	0	0	43	26				757	29	728
221418	25	1	18	77	215	408			744	77	667
221454	741								741	45	696
221694	50	58	207	30	163	201			709	414	295
221701	707								707	366	341
222814	522	59	16	9	5				611	603	8
223082	602								602	31	571
223083	225	39	4	20	221	93			602	173	429
223134	602								602	79	523
224614	278	7	3	285					573	314	259
224694	123	36	13	9	233	118	20		552	108	444
225114	560								560	7	553
226036	488								488	11	477
226322	0	30	21	36	84	278			449	432	17
226555	23	34	32	134	204				427	235	192
226622	225	36	0	152					413	205	208
226814	398								398	59	339
227055	369								369	11	358
227341	0	3	0	4	351				358	4	354
227380	0	12	0	8	307				327	13	314
227410	141	51	32	99					323		323
227411	320								320	20	300
227814	(1)	(1)	10	10	88	46	54		271		271
230436	28	6	0	72	112	13			231	195	36
230437	39	0	0	0	99	91			229	12	217
230594	210								210	130	80
231065	42								42	42	
231066	113	27	5	9					154	41	113
231236	125								125	125	
231426	38	5	48	16					107	88	19
231537	693								693	693	

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.