NEBRASKA

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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 | 1,948 | | | | | | | | 1,948 | | |
| 147342 | 594 | 729 | 31 | 86 | 64 | 232 | | | 1,736 | 590 | 1,146 |
| 151562 | 229 | 111 | 20 | 16 | 940 | | | | 1,316 | 18 | 1,298 |
| 151802 | 31 | 0 | 20 | 22 | 224 | | | | 297 | 65 | 232 |
| 178042 | (1) | (1) | 21 | 46 | | | | | 2,158 | | |
| 201562 | (1) | (1) | 207 | | | | | | 2,501 | | |
| 212491 | 863 | 13 | 27 | 39 | 234 | 164 | 26 | X | 1,367 | 52 | 1,315 |
| 213351 | 157 | 18 | 27 | 3 | 1,723 | | | | 1,928 | | |
| 214214 | 841 | 11 | 109 | | | | | | 961 | 131 | 830 |
| 214875 | 204 | 1 | 99 | 27 | 140 | 351 | | | 822 | 11 | 811 |
| 215559 | 163 | 220 | 0 | 54 | 290 | 983 | | | 1,710 | 1,046 | 664 |
| 216317 | 179 | 48 | 0 | 1,359 | | | | | 1,586 | 279 | 1,307 |
| 216574 | 693 | 10 | 24 | 8 | 815 | | | | 1,550 | 210 | 1,340 |
| 217065 | 71 | 210 | 21 | 321 | 257 | 627 | | | 1,507 | 1,086 | 421 |
| 217914 | 1,344 | | | | | | | | 1,344 | 88 | 1,256 |
| 218112 | 549 | 11 | 34 | 16 | 357 | 352 | | | 1,319 | 340 | 979 |
| 219775 | (1) | (1) | 15 | 45 | 852 | | | | 1,127 | 17 | 1,110 |
| 220175 | 443 | 23 | 304 | 204 | 293 | 32 | | | 1,299 | 39 | 1,260 |
| 220617 | 24 | 7 | 1 | 7 | 117 | 1,017 | | | 1,173 | 825 | 348 |
| 221418 | 25 | 1 | 18 | 77 | 215 | 760 | 14 | | 1,110 | 273 | 837 |
| 221694 | 50 | 58 | 207 | 30 | 163 | 567 | | | 1,075 | 780 | 295 |
| 221701 | 1,073 | | | | | | | | 1,073 | 193 | 880 |
| 222814 | 522 | 59 | 16 | 9 | 5 | 366 | | | 977 | 974 | 3 |
| 223082 | 700 | 0 | 1 | 84 | 145 | 38 | | | 968 | 267 | 701 |
| 223134 | 639 | 284 | 1 | 44 | | | | | 968 | 377 | 591 |

| 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 | | | | | | | | | | |
| 224614 | 278 | 7 | 3 | 363 | 288 | | | | 939 | 314 | 625 |
| 224694 | 123 | 36 | 13 | 9 | 233 | 118 | 386 | | 918 | 525 | 393 |
| 225114 | 926 | | | | | | | | 926 | 7 | 919 |
| 226036 | 508 | 28 | 0 | 251 | 22 | 45 | | | 854 | 132 | 722 |
| 226555 | 23 | 34 | 32 | 134 | 392 | 178 | | | 793 | 518 | 275 |
| 226622 | 225 | 36 | 0 | 126 | 328 | 64 | | | 779 | 56 | 723 |
| 226814 | (1) | (1) | 7 | 319 | | | | | 764 | 72 | 692 |
| 227055 | 670 | 0 | 0 | 65 | | | | | 735 | 16 | 719 |
| 227341 | 0 | 3 | 0 | 4 | 365 | 352 | | | 724 | 375 | 349 |
| 227380 | 0 | 12 | 0 | 8 | 673 | | | | 693 | 15 | 678 |
| 227410 | 141 | 51 | 32 | 268 | 71 | 126 | | | 689 | 200 | 489 |
| 227411 | 322 | 25 | 0 | 339 | | | | | 686 | 127 | 559 |
| 227893 | 128 | 0 | 32 | 4 | 189 | | | | 353 | 6 | 347 |
| 230436 | 28 | 6 | 0 | 72 | 112 | 379 | | | 597 | 561 | 36 |
| 231065 | (1) | (1) | 12 | 268 | | | | | 408 | 156 | 252 |
| 231066 | 113 | 27 | 5 | 37 | 338 | | | | 520 | 50 | 470 |
| 231198 | 37 | 10 | 0 | 18 | 4 | 10 | | | 79 | 70 | 9 |
| 231236 | 21 | 55 | 326 | 109 | | | | | 511 | 194 | 317 |
| 231254 | 18 | | | | | | | | 18 | 18 | |
| 231426 | 38 | 5 | 48 | 94 | 288 | | | | 473 | 136 | 337 |
| 231537 | 1,059 | | | | | | | | 1,059 | 95 | 964 |
| 231694 | 395 | | | | | | | | 395 | 103 | 292 |
| 231879 | 110 | 84 | 0 | 53 | 42 | 70 | | | 359 | 202 | 157 |
| 232060 | 312 | | | | | | | | 312 | | 312 |
| 232122 | 271 | 81 | | | | | | | 352 | 52 | 300 |
| 232150 | 282 | | | | | | | | 282 | | 282 |
| 232358 | 246 | | | | | | | | 246 | 101 | 145 |
| 232495 | 142 | 92 | | | | | | | 234 | 27 | 207 |
| 232647 | 37 | 163 | | | | | | | 200 | 24 | 176 |
| 232837 | 154 | | | | | | | | 154 | 154 | |
| 232838 | 150 | | | | | | | | 150 | 150 | |
| 232899 | (1) | (1) | 74 | | | | | | 130 | 24 | 106 |
| 233055 | 0 | 59 | 0 | 49 | | | | | 108 | 60 | 48 |
| 233187 | 13 | 0 | 0 | 65 | | | | | 78 | 59 | 19 |
| 233347 | 44 | | | | | | | | 44 | | 44 |
| 233383 | 7 | | | | | | | | 7 | 7 | |

| | | | |
|---|---|---|---|
| 233387 | 39 | 39 | 39 |

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.