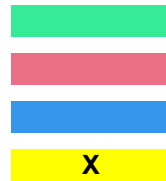


DEPARTMENT OF REVENUE

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.

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

<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											
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	

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.