

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.

<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	1,645								1,645		
62062	1,156								1,156	14	1,142
147342	594	729	31	79					1,433	286	1,147
151562	229	111	20	16	637				1,013	18	995
151822	126								126	126	
178042	1,855								1,855		
187282	669	17	21	38	1,504				2,249		
201562	2,198								2,198		
210638	435	0	0	15	78	511	55		1,094	8	1,086
212491	863	13	27	39	131				1,073	52	1,021
213351	157	18	27	3	1,420				1,625		
214214	658								658	39	619
214875	204	1	99	27	140	48			519	8	511
215559	163	220	0	54	290	680			1,407	743	664
216317	179	48	0	1,056					1,283	157	1,126
216574	693	10	24	8	512				1,247	208	1,039
217065	71	210	21	321	257	324			1,204	783	421
217497	338	7	5	14	317	54	9	X	745		745
217914	1,041								1,041	88	953
218112	549	11	34	16	357	49			1,016	238	778
219775	(1)	(1)	15	45	549				824	17	807
219776	128	0	0	0	216				344	86	258
220175	443	23	304	226					996	37	959
220617	24	7	1	7	117	714			870	710	160
221350	688	0	0	43	89				820	29	791

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Number of Days											
221418	25	1	18	77	215	471			807	77	730
221454	804								804	45	759
221694	50	58	207	30	163	264			772	477	295
221701	770								770	429	341
222814	522	59	16	9	5	63			674	671	3
223082	665								665	31	634
223083	225	39	4	20	221	156			665	173	492
223134	665								665	105	560
224614	278	7	3	348					636	314	322
225114	623								623	7	616
226036	508	43							551	15	536
226555	23	34	32	134	267				490	266	224
226622	225	36	0	215					476	268	208
226814	(1)	(1)	7	16					461	64	397
227055	432								432	11	421
227341	0	3	0	4	365	49			421	72	349
227380	0	12	0	8	370				390	13	377
227410	141	51	32	162					386		386
227411	322	25	0	36					383	81	302
227893	50								50	50	
230436	28	6	0	72	112	76			294	258	36
230437	39	0	0	0	99	154			292	12	280
230594	140	1	123	9					273	257	16
231065	105								105	105	
231066	113	27	5	72					217	104	113
231236	188								188	188	
231426	38	5	48	79					170	128	42
231537	756								756	756	
231694	92								92	93	(1)
231879	56								56		56
232060	9								9		9

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.