

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	1,757								1,757		
147342	594	729	31	86	64	41			1,545	399	1,146
151562	229	111	20	16	749				1,125	18	1,107
151802	31	0	20	22	33				106	65	41
151822	238								238	238	
178042	1,967								1,967		
187282	669	17	21	38	1,504	105	7		2,361		
201562	(1)	(1)	16						2,310		
212491	863	13	27	39	234	9			1,185	52	1,133
213351	157	18	27	3	1,532				1,737		
214214	770								770	39	731
214875	204	1	99	27	140	160			631	11	620
215559	163	220	0	54	290	792			1,519	855	664
216317	179	48	0	1,168					1,395	157	1,238
216574	693	10	24	8	624				1,359	208	1,151
217065	71	210	21	321	257	436			1,316	895	421
217914	1,153								1,153	88	1,065
218112	549	11	34	16	357	161			1,128	238	890
219775	(1)	(1)	15	45	661				936	17	919
219776	128	0	0	0	251	77			456		456
220175	443	23	304	204	134				1,108	37	1,071
220617	24	7	1	7	117	826			982	734	248
221350	688	0	0	43	91	110			932	29	903
221418	25	1	18	77	215	583			919	77	842
221694	50	58	207	30	163	376			884	589	295

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Number of Days											
221701	882								882	192	690
222814	522	59	16	9	5	175			786	783	3
223082	777								777	31	746
223083	225	39	4	20	221	268			777	173	604
223134	639	138							777	217	560
224614	278	7	3	460					748	314	434
225114	735								735	7	728
226036	508	155							663	12	651
226555	23	34	32	134	379				602	296	306
226622	225	36	0	327					588	380	208
226814	(1)	(1)	7	128					573	65	508
227055	544								544	11	533
227341	0	3	0	4	365	161			533	184	349
227380	0	12	0	8	482				502	13	489
227410	141	51	32	268	6				498	11	487
227411	322	25	0	148					495	105	390
227893	128	0	32	2					162	162	
230436	28	6	0	72	112	188			406	370	36
230437	39	0	0	0	99	266			404	12	392
230594	140	1	123	49	3	69			385	356	29
231065	(1)	(1)	12	77					217		217
231066	113	27	5	37	147				329	117	212
231236	300								300	300	
231426	38	5	48	94	97				282	136	146
231537	868								868	95	773
231694	204								204	103	101
231879	168								168		168
232060	121								121		121
232122	161								161	161	
232150	91								91		91
232358	55								55	55	
232495	43								43		43

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.