

**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											
50566	238	28	35	4	605	155	92	<b>X</b>	1,158		
53230	352	19	1,829	71	695				2,966		
53706	75	0	0	463	1,514				2,052		
54076	857								857		
62062	368								368		368
92702	49	1,185	26	28	159				1,447		
140762	49	1,856							1,905		
144422	14	923	0	264	746	92			2,039		
144962	160	402	18	67	1,380				2,027		
147342	645								645	9	636
151562	225								225	16	209
151722	466								466	2	464
151922	226	13	18	105	467				829		
151983	12	65	0	335	656	453			1,521		
152002	1,400	0	42	138					1,580		
152003	524	92	33	4	1,051				1,704		
155362	360	179	106	6	1,229				1,880		
178042	1,067								1,067		
178062	67	225							292	34	258
187282	669	17	21	38	716				1,461		
187302	244	96	41	4	601	471			1,457		
200402	863								863		
201562	1,410								1,410		
203722	552	21	34	18	627	74			1,326		
205142	406	408	38	7	376				1,235		

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Number of Days											
208302	591	21	34	80	48	197			971		
209262	1,136	15	18	61					1,230		
210364	251	30	33	185	325	75			899		
210638	306								306	6	300
210812	283	21	39	3	779				1,125		
211317	3	253	1	60	583	162			1,062		
211344	0	6	1	10	1,051				1,068		
211555	336	12	219	80	191	180			1,018		
211835	58	95	48	11	771				983		
212491	(1)	(1)	78						285	52	233
213351	157	18	27	3	632				837		
214374	62	1	26	100	604				793		
214474	274	0	131	99	141	127			772		
214694	380	366							746	239	507
214874	392	344							736	241	495
215254	56	23	39	4	273	221	53		669	64	605
215455	73	21	47	96	404				641	10	631
215514	383	0	250						633	126	507
215559	163	220	0	236					619	214	405
215774	585								585	8	577
215894	102	53	56	83	155	116			565	452	113
216317	179	48	0	268					495	157	338
216534	71	239	38	15	102				465	105	360
216574	459								459	146	313
216716	218	6	18	4	96	92	16		450	28	422
216834	325	10	25	82					442	27	415
216854	15	59	32	226	107				439	139	300
217054	0	98	0	14	122	183			417	298	119
217065	71	210	135						416	219	197
217142	279	15	27	82					403	55	348
217143	403								403	134	269
217275	1	0	26	78	270				375	31	344
217424	183	63	17	4	78				345	188	157
217455	340								340	27	313
217456	124	2	1	11	141	60			339	199	140
217475	115	0	253						368		368

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Number of Days											
217554	69	11	24	32	91	96			323	231	92
217814	90	1	7	55	654				807		
217914	253								253	4	249
218112	228								228	88	140
218164	0	57	2	32	63	12			166	81	85
219194	179								179	30	149
219775	36								36	2	34
220019	12	1	32	3	79				127	52	75
220034	56	36	12	18					122	81	41
220098	116								116	15	101
220137	9	14	33	4	50				110	10	100
220175	208								208	9	199
220617	24	7	1	50					82	77	5
221094	0	11	0	35	18	43			107	59	48
221350	32								32	16	16
221418	19								19		19
221454	16								16		16

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.