

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											
53230	352	19	1,829	71	1,070				3,341		
54076	1,232								1,232		
62062	743								743	14	729
92702	49	1,185	26	28	534				1,822		
140762	49	2,231							2,280		
147342	1,020								1,020	9	1,011
151562	229	111	20	16	224				600	18	582
151722	841								841	2	839
151922	226	13	18	105	842				1,204		
152003	524	92	33	4	1,426				2,079		
178042	1,442								1,442		
178062	469	3	25	4	111	55			667	95	572
187282	669	17	21	38	1,091				1,836		
200402	873	3	20	4	245	93			1,238		
201562	1,785								1,785		
209262	1,136	15	18	3	347	21	65		1,605		
210638	435	0	0	15	78	153			681	8	673
210812	283	21	39	3	1,154				1,500		
212491	660								660	52	608
213351	157	18	27	3	1,007				1,212		
214214	245								245	39	206
214374	62	1	26	100	979				1,168		
214674	140								140	43	97
214694	(1)	(1)	1	92	40				1,121	401	720
214874	945	5	19	14	128				1,111	369	742

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Number of Days											
214875	106								106	5	101
215514	383	0	128	91	30	376			1,008	594	414
215559	163	220	0	54	290	267			994	330	664
216317	179	48	0	643					870	157	713
216534	71	239	38	15	477				840	105	735
216574	693	10	24	107					834	232	602
216834	325	10	25	9	350	98			817	164	653
216854	15	59	32	708					814	207	607
217054	0	98	0	14	122	558			792	673	119
217065	71	210	510						791	219	572
217142	279	15	27	366	22	69			778	265	513
217143	666	49	13	14	36				778	265	513
217275	1	0	26	78	645				750	133	617
217455	316	36	25	109	229				715	21	694
217456	124	2	1	11	141	373	62		714	433	281
217475	115	0	430	198					743	3	740
217497	338								338		338
217814	90	1	7	55	1,029				1,182		
217914	628								628	17	611
218112	549	11	43						603	197	406
218164	0	57	2	32	63	387			541	506	35
219194	16	316	38	50	134				554	99	455
219775	(1)	(1)	196						411	17	394
220034	56	36	12	114	169	110			497	451	46
220098	(1)	(1)	0	10	89	43			491	173	318
220137	9	14	33	4	285	140			485	164	321
220175	443	23	117						583	9	574
220617	24	7	1	7	117	301			457	452	5
221350	407								407	16	391
221418	25	1	18	77	215	58			394	77	317
221454	391								391	45	346
221694	50	58	251						359	64	295
221701	357								357	250	107
222234	239	12	34	7	9				301	114	187
222814	261								261	262	(1)
223082	252								252	1	251

<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										
223083	252								252	153	99
223134	252								252	54	198
224614	223								223	223	
224694	123	36	13	30					202	30	172
224834	149	12	45	9					215	43	172
225114	210								210	7	203
225734	91								91	91	
226036	138								138		138
226322	0	30	21	36	12				99	88	11
226555	0	57	20						77	77	
226622	63								63	63	
226814	1	47							48	1	47
227055	19								19	11	8

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.