

## 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	1,185				3,456		
54076	1,347								1,347		
62062	858								858	14	844
92702	49	1,185	26	28	649				1,937		
140762	49	2,346							2,395		
147342	1,135								1,135	30	1,105
151562	229	111	20	16	339				715	18	697
151722	956								956	2	954
151922	226	13	18	105	911	46			1,319		
152003	524	92	33	4	1,541				2,194		
178042	1,557								1,557		
187282	669	17	21	38	1,206				1,951		
201562	1,900								1,900		
210638	435	0	0	15	78	268			796	8	788
210812	283	21	39	3	1,180	66	22	X	1,615		
212491	775								775	52	723
213351	157	18	27	3	1,122				1,327		
214214	360								360	39	321
214374	62	1	26	100	1,094				1,283		
214694	(1)	(1)	1	92	155				1,236	434	802
214874	945	5	19	14	196	44	3		1,226	369	857
214875	204	17							221	7	214
215514	383	0	128	91	30	491			1,123	625	498
215559	163	220	0	54	290	382			1,109	445	664
216317	179	48	0	758					985	157	828

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Number of Days											
216534	71	239	38	15	548	44			955	105	850
216574	693	10	24	8	214				949	208	741
216854	15	59	32	823					929	207	722
217054	0	98	0	14	122	673			907	788	119
217065	71	210	21	321	257	26			906	502	404
217142	279	15	27	366	22	184			893	265	628
217275	1	0	26	78	709	51			865	240	625
217455	316	36	25	109	265	79			830	136	694
217475	115	0	430	313					858	85	773
217497	338	7	5	14	89				453		453
217814	90	1	7	55	1,144				1,297		
217914	743								743	88	655
218112	549	11	34	16	108				718	326	392
218164	0	57	2	32	63	502			656	621	35
219194	16	316	38	287	4	8			669	111	558
219775	(1)	(1)	311						526	17	509
219776	46								46	46	
220034	56	36	12	114	169	225			612	566	46
220175	443	23	232						698	37	661
220617	24	7	1	7	117	416			572	460	112
221350	522								522	16	506
221418	25	1	18	77	215	173			509	77	432
221454	506								506	45	461
221694	50	58	366						474	179	295
221701	472								472	60	412
222234	239	12	34	7	124				416	149	267
222814	376								376	377	(1)
223082	367								367	1	366
223083	225	39	103						367	166	201
223134	367								367	169	198
224614	278	60							338	339	(1)
224694	123	36	13	9	136				317	81	236
224834	149	12	45	11	88	25			330	73	257
225114	325								325	7	318
225734	151	3	12	40					206	157	49
226036	253								253		253

<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										
226322	0	30	21	36	84	43			214	197	17
226555	0	57	32	103					192	58	134
226622	178								178		178
226814	163								163	15	148
227055	134								134	11	123
227341	0	3	0	4	116				123	4	119
227379	89								89	3	86
227380	0	12	0	8	72				92	13	79
227410	88								88	88	
227411	85								85	85	
227814	36								36		36

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.