

## 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                | 1,197                      | 49                   |               |           | 3,517      |           |          |
| 54076          | 1,408               |                      |                    |                   |                            |                      |               |           | 1,408      |           |          |
| 62062          | 919                 |                      |                    |                   |                            |                      |               |           | 919        | 14        | 905      |
| 92702          | 49                  | 1,185                | 26                 | 28                | 710                        |                      |               |           | 1,998      |           |          |
| 140762         | 49                  | 2,407                |                    |                   |                            |                      |               |           | 2,456      |           |          |
| 147342         | 1,196               |                      |                    |                   |                            |                      |               |           | 1,196      | 64        | 1,132    |
| 151562         | 229                 | 111                  | 20                 | 16                | 400                        |                      |               |           | 776        | 18        | 758      |
| 151722         | 1,017               |                      |                    |                   |                            |                      |               |           | 1,017      | 2         | 1,015    |
| 151922         | 226                 | 13                   | 18                 | 105               | 911                        | 52                   | 46            | X         | 1,372      |           |          |
| 152003         | 524                 | 92                   | 33                 | 4                 | 1,559                      | 43                   |               |           | 2,255      |           |          |
| 178042         | 1,618               |                      |                    |                   |                            |                      |               |           | 1,618      |           |          |
| 187282         | 669                 | 17                   | 21                 | 38                | 1,267                      |                      |               |           | 2,012      |           |          |
| 201562         | 1,961               |                      |                    |                   |                            |                      |               |           | 1,961      |           |          |
| 210638         | 435                 | 0                    | 0                  | 15                | 78                         | 329                  |               |           | 857        | 8         | 849      |
| 212491         | 836                 |                      |                    |                   |                            |                      |               |           | 836        | 52        | 784      |
| 213351         | 157                 | 18                   | 27                 | 3                 | 1,183                      |                      |               |           | 1,388      |           |          |
| 214214         | 421                 |                      |                    |                   |                            |                      |               |           | 421        | 39        | 382      |
| 214374         | 62                  | 1                    | 26                 | 100               | 1,155                      |                      |               |           | 1,344      |           |          |
| 214694         | (1)                 | (1)                  | 1                  | 92                | 214                        | 2                    |               |           | 1,297      | 495       | 802      |
| 214875         | 204                 | 1                    | 77                 |                   |                            |                      |               |           | 282        | 7         | 275      |
| 215514         | 383                 | 0                    | 128                | 91                | 30                         | 552                  |               |           | 1,184      | 733       | 451      |
| 215559         | 163                 | 220                  | 0                  | 54                | 290                        | 443                  |               |           | 1,170      | 506       | 664      |
| 216317         | 179                 | 48                   | 0                  | 819               |                            |                      |               |           | 1,046      | 157       | 889      |
| 216534         | 71                  | 239                  | 38                 | 15                | 548                        | 105                  |               |           | 1,016      | 105       | 911      |
| 216574         | 693                 | 10                   | 24                 | 8                 | 275                        |                      |               |           | 1,010      | 208       | 802      |

| <u>ACM<br/>Number</u> | <u>Electronic<br/>Received</u> | <u>Preliminary<br/>Analysis</u> | <u>Initial Audit<br/>Work</u> | <u>Audit<br/>Examination</u> | <u>Resolution of<br/>Audit Issues</u> | <u>Submitted For<br/>Review</u> | <u>Issued<br/>Notice</u> | <u>Finalized</u> | <u>Total<br/>Days</u> | <u>*DOR<br/>Days</u> | <u>*TP<br/>Days</u> |
|-----------------------|--------------------------------|---------------------------------|-------------------------------|------------------------------|---------------------------------------|---------------------------------|--------------------------|------------------|-----------------------|----------------------|---------------------|
| Number of Days        |                                |                                 |                               |                              |                                       |                                 |                          |                  |                       |                      |                     |
| 217054                | 0                              | 98                              | 0                             | 14                           | 122                                   | 734                             |                          |                  | 968                   | 849                  | 119                 |
| 217065                | 71                             | 210                             | 21                            | 321                          | 257                                   | 87                              |                          |                  | 967                   | 546                  | 421                 |
| 217142                | 279                            | 15                              | 27                            | 366                          | 22                                    | 245                             |                          |                  | 954                   | 265                  | 689                 |
| 217275                | 1                              | 0                               | 26                            | 78                           | 709                                   | 112                             |                          |                  | 926                   | 301                  | 625                 |
| 217455                | 316                            | 36                              | 25                            | 109                          | 265                                   | 92                              | 48                       |                  | 891                   |                      | 891                 |
| 217475                | 115                            | 0                               | 430                           | 374                          |                                       |                                 |                          |                  | 919                   | 85                   | 834                 |
| 217497                | 338                            | 7                               | 5                             | 14                           | 150                                   |                                 |                          |                  | 514                   |                      | 514                 |
| 217814                | 90                             | 1                               | 7                             | 55                           | 1,205                                 |                                 |                          |                  | 1,358                 |                      |                     |
| 217914                | 804                            |                                 |                               |                              |                                       |                                 |                          |                  | 804                   | 88                   | 716                 |
| 218112                | 549                            | 11                              | 34                            | 16                           | 169                                   |                                 |                          |                  | 779                   | 387                  | 392                 |
| 218164                | 0                              | 57                              | 2                             | 32                           | 63                                    | 563                             |                          |                  | 717                   | 682                  | 35                  |
| 219194                | 16                             | 316                             | 38                            | 287                          | 4                                     | 69                              |                          |                  | 730                   | 182                  | 548                 |
| 219775                | (1)                            | (1)                             | 372                           |                              |                                       |                                 |                          |                  | 587                   | 17                   | 570                 |
| 219776                | 107                            |                                 |                               |                              |                                       |                                 |                          |                  | 107                   | 107                  |                     |
| 220175                | 443                            | 23                              | 293                           |                              |                                       |                                 |                          |                  | 759                   | 37                   | 722                 |
| 220617                | 24                             | 7                               | 1                             | 7                            | 117                                   | 477                             |                          |                  | 633                   | 530                  | 103                 |
| 221350                | 583                            |                                 |                               |                              |                                       |                                 |                          |                  | 583                   | 16                   | 567                 |
| 221418                | 25                             | 1                               | 18                            | 77                           | 215                                   | 234                             |                          |                  | 570                   | 77                   | 493                 |
| 221454                | 567                            |                                 |                               |                              |                                       |                                 |                          |                  | 567                   | 45                   | 522                 |
| 221694                | 50                             | 58                              | 207                           | 30                           | 163                                   | 27                              |                          |                  | 535                   | 240                  | 295                 |
| 221701                | 533                            |                                 |                               |                              |                                       |                                 |                          |                  | 533                   | 192                  | 341                 |
| 222234                | 239                            | 12                              | 34                            | 7                            | 176                                   | 9                               |                          |                  | 477                   | 166                  | 311                 |
| 222814                | 437                            |                                 |                               |                              |                                       |                                 |                          |                  | 437                   | 438                  | (1)                 |
| 223082                | 428                            |                                 |                               |                              |                                       |                                 |                          |                  | 428                   | 31                   | 397                 |
| 223083                | 225                            | 39                              | 164                           |                              |                                       |                                 |                          |                  | 428                   | 166                  | 262                 |
| 223134                | 428                            |                                 |                               |                              |                                       |                                 |                          |                  | 428                   | 230                  | 198                 |
| 224614                | 278                            | 121                             |                               |                              |                                       |                                 |                          |                  | 399                   | 400                  | (1)                 |
| 224694                | 123                            | 36                              | 13                            | 9                            | 197                                   |                                 |                          |                  | 378                   | 81                   | 297                 |
| 224834                | 149                            | 12                              | 45                            | 11                           | 88                                    | 86                              |                          |                  | 391                   | 134                  | 257                 |
| 225114                | 386                            |                                 |                               |                              |                                       |                                 |                          |                  | 386                   | 7                    | 379                 |
| 225734                | 151                            | 3                               | 12                            | 101                          |                                       |                                 |                          |                  | 267                   | 241                  | 26                  |
| 226036                | 314                            |                                 |                               |                              |                                       |                                 |                          |                  | 314                   |                      | 314                 |
| 226322                | 0                              | 30                              | 21                            | 36                           | 84                                    | 104                             |                          |                  | 275                   | 258                  | 17                  |
| 226555                | 0                              | 57                              | 32                            | 164                          |                                       |                                 |                          |                  | 253                   | 88                   | 165                 |
| 226622                | 239                            |                                 |                               |                              |                                       |                                 |                          |                  | 239                   | 21                   | 218                 |
| 226814                | 224                            |                                 |                               |                              |                                       |                                 |                          |                  | 224                   | 57                   | 167                 |

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|-----------------------|--------------------------------|---------------------------------|-------------------------------|------------------------------|---------------------------------------|---------------------------------|--------------------------|------------------|-----------------------|----------------------|---------------------|
|                       | Number of Days                 |                                 |                               |                              |                                       |                                 |                          |                  |                       |                      |                     |
| 227055                | 195                            |                                 |                               |                              |                                       |                                 |                          |                  | 195                   | 11                   | 184                 |
| 227341                | 0                              | 3                               | 0                             | 4                            | 177                                   |                                 |                          |                  | 184                   | 4                    | 180                 |
| 227379                | (1)                            | (1)                             | 40                            | 32                           | 34                                    |                                 |                          |                  | 150                   | 30                   | 120                 |
| 227380                | 0                              | 12                              | 0                             | 8                            | 133                                   |                                 |                          |                  | 153                   | 13                   | 140                 |
| 227410                | 149                            |                                 |                               |                              |                                       |                                 |                          |                  | 149                   |                      | 149                 |
| 227411                | 146                            |                                 |                               |                              |                                       |                                 |                          |                  | 146                   | 146                  |                     |
| 227814                | (1)                            | (1)                             | 10                            | 10                           | 14                                    |                                 |                          |                  | 97                    |                      | 97                  |
| 230436                | 57                             |                                 |                               |                              |                                       |                                 |                          |                  | 57                    | 57                   |                     |
| 230437                | (1)                            | (1)                             | 0                             | 16                           |                                       |                                 |                          |                  | 55                    | 16                   | 39                  |
| 230594                | 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.