

# Nebraska Pre-Audit Questionnaire

This questionnaire is also available at [revenue.nebraska.gov](http://revenue.nebraska.gov).

Business Identification	
Legal Name	Federal ID Number or Social Security Number

Doing Business As \_\_\_\_\_

Business Mailing Address
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Street or Other Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Name of Person to Contact for Review or Audit \_\_\_\_\_ Title \_\_\_\_\_

How Long in this Position \_\_\_\_\_ Office Hours \_\_\_\_\_ Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Business Information
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1. Name of parent company, if any: \_\_\_\_\_

2. List all related companies (corporations that have at least 50% common ownership, and other entities that would be considered a parent, subsidiary, or brother-sister if they were corporations). Please enclose a copy of your most recent annual report.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3. List all website addresses: \_\_\_\_\_

\_\_\_\_\_

4. Has the parent or any related company applied for a Nebraska tax incentive program?  YES  NO

5. Type of ownership:  C Corporation  Government  LLC  LLP  Partnership  
 S Corporation  Sole Proprietorship  Other: \_\_\_\_\_

6. List addresses for **ALL NEBRASKA** locations, including offices, warehouses, manufacturing facilities, etc.

Street Address	City	Within City Limits?
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO
		<input type="checkbox"/> YES <input type="checkbox"/> NO

7. Are multiple locations reported on the same sales tax return?  YES  NO

8. List all applicable Nebraska ID Numbers used for reporting Nebraska taxes and fees:

- |  |  |
|--|--|
| <input type="checkbox"/> Sales _____                             | <input type="checkbox"/> Litter Fee _____                      |
| <input type="checkbox"/> Use _____                               | <input type="checkbox"/> Tobacco Products _____                |
| <input type="checkbox"/> Income Tax Withholding _____            | <input type="checkbox"/> Lodging _____                         |
| <input type="checkbox"/> Corporate Income _____                  | <input type="checkbox"/> Exemption for Sales and Use Tax _____ |
| <input type="checkbox"/> Partnership _____                       | <input type="checkbox"/> Financial Institutions _____          |
| <input type="checkbox"/> Cigarette _____                         | <input type="checkbox"/> Tire Fee _____                        |
| <input type="checkbox"/> Waste Reduction and Recycling Fee _____ | <input type="checkbox"/> Severance Tax _____                   |

**Business Activity**

9. Business activity. Check all that apply.

- |  |                                       |                                      |                                       |
|--|---------------------------------------|--------------------------------------|---------------------------------------|
| <input type="checkbox"/> Retail        | <input type="checkbox"/> Service      | <input type="checkbox"/> Rental      | <input type="checkbox"/> Bar/Tavern   |
| <input type="checkbox"/> Wholesale     | <input type="checkbox"/> Repairs      | <input type="checkbox"/> Utility     | <input type="checkbox"/> Restaurant   |
| <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Construction | <input type="checkbox"/> Hotel/Motel | <input type="checkbox"/> Other: _____ |

10. Describe your business activity in Nebraska and what products and services are sold:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

11. Is your business seasonal?       YES       NO

Largest sales months: \_\_\_\_\_ Largest purchase months: \_\_\_\_\_

12. If you are a contractor, which option are you operating under? \_\_\_\_\_

- Option 1—Buying inventory tax-free, and charging your customers sales tax on all materials.
- Option 2—Buying inventory tax-paid, and not charging your customers sales tax.
- Option 3—Buying inventory tax-free, and paying use tax when the materials are withdrawn from inventory.

**Computerized Accounting Information**

13. What software do you use for your accounting records? \_\_\_\_\_

14. Have you had any major changes in your computerized accounting system in the last six years?

- YES       NO      If Yes, what changed and when? \_\_\_\_\_

15. In your electronic files, do you retain your sales history at the transaction level (a record for each sale made, product sold, customer)?

- YES       NO      If Yes, for how long? \_\_\_\_\_

16. In your electronic files, do you retain your purchase history at the transaction level (a record for each purchase made, account charged, check issued, or purchase order issued)?

- YES       NO      If Yes, for how long? \_\_\_\_\_

17. If your records are electronic, are they available for off-site review?       YES       NO

18. If your records are electronic, would you be willing to conduct the audit using Computer Assisted Auditing Techniques?       YES       NO

**Sales Tax Collection Information**

19. Are the sales invoices to Nebraska customers segregated from other states' invoices?       YES       NO

20. Does your sales journal show each individual sale?       YES       NO       No sales journal

21. Does your sales journal show which sales have been taxed?       YES       NO       No sales journal

22. Are sales to Nebraska customers specifically identified in a sales journal?       YES       NO       No sales journal

23. How do you calculate net taxable sales on the Nebraska return?

- Actual gross sales less identified deductions       Calculated from tax collected
- Other: \_\_\_\_\_

24. What type of sales do you make that are not taxed?

\_\_\_\_\_

\_\_\_\_\_

25. Do you have Forms 13, Nebraska Resale or Exempt Sale Certificates, on file for all nontaxed sales delivered in Nebraska?       YES       NO       No exempt sales

26. How are your sales invoices stored? Check all that apply.

- Original copies       Electronic imaging
- Other: \_\_\_\_\_

27. How are your sales invoices filed? Check all that apply.

- By date       Numerically       By job
- By customer       Other: \_\_\_\_\_

**Use Tax Remittance Information**

28. Are the purchase invoices for Nebraska locations segregated from purchase invoices for other states?  YES  NO
29. Do you file fixed asset invoices separately from the general expense invoices?  YES  NO
30. How are your purchase invoices stored? Check all that apply.  
 Original copies  Electronic imaging  
 Other: \_\_\_\_\_
31. How are your purchase invoices filed? Check all that apply.  
 By vendor  By check number  By job  
 By purchase order  By voucher  By batch  
 By date paid  Other: \_\_\_\_\_
32. If you report use tax:  
a. Do you indicate on the invoices that use tax has been paid?  YES  NO  
b. Do you maintain a use tax liability account?  YES  NO  
c. Do you have backup for each return filed?  YES  NO
33. Examples of items for which you pay use tax: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
34. Do you donate merchandise or give it away for promotional purposes?  YES  NO

**Corporation Income Tax**

35. Have you been or are you currently being audited by the IRS?  YES  NO  
If yes, date of RAR or Form 872: \_\_\_\_\_ Date reported to Nebraska \_\_\_\_\_
36. Do you report to Nebraska 100% of your income reported to the Internal Revenue Service?  YES  NO If Yes, skip to #41.
37. Do you apportion your income?  YES  NO
38. What method have you used to file your Nebraska income tax in the last six tax years?  
 Combined  Separate  Alternative method  Other: \_\_\_\_\_
39. Have you filed as a unitary group in any other state in the last six tax years?  YES  NO
40. If you claimed any allocable, non-apportionable income in the last six tax years, please provide a list detailing the income deducted, the state of allocation, and the reason for the allocation. Describe the nature of this income.  
\_\_\_\_\_  
\_\_\_\_\_

41. Please indicate any dates that are **UNACCEPTABLE** to you for the Department to conduct an audit during the next 12 months:  
\_\_\_\_\_
42. How much notice do you need prior to an audit date? \_\_\_\_\_
43. The Department may conduct the audit through use of electronic records, at the Department's offices if available. This limits the amount of time that the Department may be scheduled, if at all, at your business location. Please explain if records exist in a form in which they may be reviewed electronically at the Department's offices.  
If your records are not in a form allowing for electronic review, or allow only for partial electronic review, an audit location will be determined based on record availability. Please explain any request you may have regarding the audit location.  
\_\_\_\_\_

I declare that I have examined this questionnaire, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Printed Name \_\_\_\_\_

Email Address \_\_\_\_\_

**sign  
here** ▶

Signature \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

***Thank you for completing this questionnaire.  
Use the enclosed label and return the completed questionnaire to the Nebraska Department of Revenue.  
You may also send the completed questionnaire electronically to the email address in the accompanying letter.***

**Audit Section, Nebraska Department of Revenue, 1313 Farnam Street, Omaha, NE 68102-1871**