

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											
54076	1,567								1,567		
62062	1,078								1,078	14	1,064
92702	49	1,185	26	28	869				2,157		
147342	1,314	0	41						1,355	183	1,172
151562	229	111	20	16	559				935	18	917
151822	48								48	48	
178042	1,777								1,777		
187282	669	17	21	38	1,426				2,171		
201562	2,120								2,120		
210638	435	0	0	15	78	488			1,016	8	1,008
212491	863	13	27	39	53				995	52	943
213351	157	18	27	3	1,342				1,547		
214214	580								580	39	541
214374	62	1	26	100	1,282	32			1,503		
214694	(1)	(1)	1	92	214	72	82	X	1,450	366	1,084
214875	204	1	99	137					441	8	433
215514	383	0	128	91	30	711			1,343	892	451
215559	163	220	0	54	290	602			1,329	665	664
216317	179	48	0	978					1,205	157	1,048
216574	693	10	24	8	434				1,169	208	961
217065	71	210	21	321	257	246			1,126	705	421
217275	1	0	26	78	709	232	39		1,085	460	625
217475	115	0	430	258	248	27			1,078	113	965
217497	338	7	5	14	309				673	11	662
217814	90	1	7	55	1,364				1,517		

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Number of Days											
217914	963								963	88	875
218112	549	11	34	16	328				938	238	700
218164	0	57	2	32	63	630	92		876	81	795
219775	(1)	(1)	15	45	471				746	17	729
219776	128	0	0	138					266	117	149
220175	443	23	304	148					918	37	881
220617	24	7	1	7	117	636			792	682	110
221350	688	0	0	43	11				742	29	713
221418	25	1	18	77	215	393			729	77	652
221454	726								726	45	681
221694	50	58	207	30	163	186			694	399	295
221701	692								692	351	341
222814	522	59	15						596	588	8
223082	587								587	31	556
223083	225	39	4	20	221	78			587	173	414
223134	587								587	79	508
224614	278	7	3	270					558	314	244
224694	123	36	13	9	233	123			537	231	306
225114	545								545	7	538
226036	473								473	11	462
226322	0	30	21	36	84	263			434	417	17
226555	0	57	32	134	189				412	189	223
226622	225	36	0	137					398	190	208
226814	383								383	59	324
227055	354								354	11	343
227341	0	3	0	4	336				343	4	339
227380	0	12	0	8	292				312	13	299
227410	141	51	32	84					308		308
227411	305								305	20	285
227814	(1)	(1)	10	10	88	46	39		256		256
230436	(1)	(1)	0	182					216	217	(1)
230437	39	0	0	0	99	76			214	12	202
230594	195								195	130	65
231065	27								27	27	
231066	113	26							139	26	113
231236	110								110	110	

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Number of Days											
231426	92								92	92	
231537	678								678	678	
231694	14								14	15	(1)

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.