

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											
53230	352	19	1,829	71	1,197	147	27	X	3,643		
54076	1,539								1,539		
62062	1,050								1,050	14	1,036
92702	49	1,185	26	28	841				2,129		
147342	1,327								1,327	183	1,144
151562	229	111	20	16	531				907	18	889
151822	20								20	20	
178042	1,749								1,749		
187282	669	17	21	38	1,398				2,143		
201562	2,092								2,092		
210638	435	0	0	15	78	460			988	8	980
212491	863	13	27	39	25				967	52	915
213351	157	18	27	3	1,314				1,519		
214214	552								552	39	513
214374	62	1	26	100	1,282	4			1,475		
214694	(1)	(1)	1	92	214	72	61		1,428	366	1,062
214875	204	1	99	109					413	8	405
215514	383	0	128	91	30	683			1,315	864	451
215559	163	220	0	54	290	574			1,301	637	664
216317	179	48	0	950					1,177	157	1,020
216574	693	10	24	8	406				1,141	208	933
217054	0	98	0	14	122	865			1,099	70	1,029
217065	71	210	21	321	257	218			1,098	677	421
217142	279	15	27	366	22	376			1,085	265	820
217275	1	0	26	78	709	243			1,057	432	625

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Number of Days											
217475	115	0	430	258	247				1,050	85	965
217497	338	7	5	14	281				645		645
217814	90	1	7	55	1,336				1,489		
217914	935								935	88	847
218112	549	11	34	16	300				910	238	672
218164	0	57	2	32	63	630	64		848	81	767
219194	16	316	38	287	4	152	48		861	111	750
219775	(1)	(1)	503						718	17	701
219776	128	0	0	110					238	89	149
220175	443	23	304	120					890	37	853
220617	24	7	1	7	117	608			764	661	103
221350	688	0	0	26					714	23	691
221418	25	1	18	77	215	365			701	77	624
221454	698								698	45	653
221694	50	58	207	30	163	158			666	371	295
221701	664								664	323	341
222814	184	331	53						568	517	51
223082	559								559	31	528
223083	225	39	4	20	221	50			559	173	386
223134	559								559	45	514
224614	278	252							530	314	216
224694	123	36	13	9	233	95			509	203	306
225114	517								517	7	510
226036	445								445	11	434
226322	0	30	21	36	84	235			406	389	17
226555	0	57	32	134	161				384	184	200
226622	370								370	162	208
226814	355								355	59	296
227055	326								326	11	315
227341	0	3	0	4	308				315	4	311
227380	0	12	0	8	264				284	13	271
227410	141	51	32	56					280		280
227411	277								277	20	257
227814	(1)	(1)	10	10	88	57			228	57	171
230436	(1)	(1)	0	154					188	189	(1)
230437	39	0	0	0	99	48			186	12	174

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Number of Days											
230594	167								167	130	37
231066	111								111		111
231236	82								82	82	
231426	64								64	64	
231537	650								650	650	

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.