

# Nebraska Pre-Audit Questionnaire

## BUSINESS IDENTIFICATION

Legal Name

Federal Identification Number or Social Security Number

Doing Business As

### BUSINESS MAILING ADDRESS

### ADDRESS WHERE AUDIT WILL BE CONDUCTED

Street or Other Mailing Address

Street Address

City

State

Zip Code

City

State

Zip Code

Name of Person to Contact for Review or Audit

Title

How Long in this Position

Office Hours

Telephone Number

FAX Number

☐ Understanding the nature of the Internet, I accept the risk and the remote possibility of loss of confidentiality. You may provide information to me via e-mail.

E-mail Address: \_\_\_\_\_

## BUSINESS INFORMATION

1. Name of parent company, if any: \_\_\_\_\_
2. List all related companies (corporations that have at least 50 percent 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 Web site addresses:

4. Has the parent or any related company applied for a tax incentive program? ☐ YES ☐ NO
5. Type of ownership: ☐ Sole Proprietorship ☐ Partnership ☐ S Corporation ☐ C Corporation ☐ LLC ☐ LLP  
☐ Government ☐ 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: ☐ Not licensed

- ☐ Sales \_\_\_\_\_ ☐ Cigarette \_\_\_\_\_ ☐ Litter Fee \_\_\_\_\_
- ☐ Use \_\_\_\_\_ ☐ Waste Reduction and Recycling Fee \_\_\_\_\_ ☐ Tobacco Products \_\_\_\_\_
- ☐ Withholding \_\_\_\_\_ ☐ Lodging \_\_\_\_\_ ☐ Financial Institutions \_\_\_\_\_
- ☐ Corporate Income \_\_\_\_\_ ☐ Exemption for Sales and Use Tax \_\_\_\_\_ ☐ Tire Fee \_\_\_\_\_
- ☐ Partnership \_\_\_\_\_

**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. Do you consider your business seasonal? ☐ YES ☐ NO

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

12. If you are a contractor, which option are you registered 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 three years?

☐ YES ☐ NO If Yes, when? \_\_\_\_\_

*The next two questions refer to "computer files" stored electronically (e.g., on disk, CD, or tape).*

15. Do you retain your sales history at the transaction level (e.g., a record for each sale made, product sold, customer)?

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

16. Do you retain your purchase history at the transaction level (e.g., a record for each purchase made, account charged, check issued, or purchase order issued)?

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

**SALES TAX COLLECTION INFORMATION**

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

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

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

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

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

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

22. What sales do you make that are not taxed?

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

24. Do you donate merchandise or give it away for promotional purposes? ☐ YES ☐ NO

25. How are your sales invoices stored (check all that apply)?

- ☐ Original copies ☐ Microfiche ☐ Electronic imaging
- ☐ Microfilm ☐ Other: \_\_\_\_\_

**SALES INFORMATION (continued)**

26. How are your sales invoices filed (check all that apply)?

☐ By date☐ Numerically☐ By job☐ By customer☐ Other: \_\_\_\_\_**USE TAX REMITTANCE INFORMATION**27. Are the purchase invoices for Nebraska locations segregated from locations in other states? ☐ YES ☐ NO28. Do you file fixed asset invoices separately from the general expense invoices? ☐ YES ☐ NO

29. How are your purchase invoices stored (check all that apply)?

☐ Original copies☐ Microfiche☐ Electronic imaging☐ Microfilm☐ Other: \_\_\_\_\_

30. 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: \_\_\_\_\_

31. 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

32. Examples of items you are paying use tax on:

**CORPORATION INCOME TAX**33. Have you been or are you currently being audited by the IRS? ☐ YES ☐ NO

If yes, date of RAR or 872: \_\_\_\_\_

34. Do you apportion your income? ☐ YES ☐ NO

35. What apportionment method do you use? \_\_\_\_\_

36. What method have you used to file your Nebraska Income Tax in the last six tax years?

☐ Combined☐ Separate☐ Alternative method☐ Other \_\_\_\_\_37. Have you filed as a unitary group in any other state in the last six tax years? ☐ YES ☐ NO

38. If you filed a combined return with Nebraska, please list all companies included in the return who do not have nexus in Nebraska.

39. Have you claimed any allocable, non-apportionable income in the last six tax years? ☐ YES ☐ NO

If yes, please describe the nature of such income. \_\_\_\_\_

40. Please indicate any dates that are **UNACCEPTABLE** to you for the Department to conduct an audit during the next 12 months:

a. \_\_\_\_\_

b. How much notice do you need prior to an audit date? \_\_\_\_\_

41. Location of Audit: We will do the audit at your business location, or where the records are normally stored. If you cannot accommodate our staff, or do not want the audit performed at your business location, we will work with you to have the records brought to our office or some other reasonable location. Please explain any request you may have regarding the audit location.

The above statements are correct to the best of my knowledge.

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

**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 e-mail address notated in the accompanying letter.***Audit Section, Nebraska Department of Revenue, 1313 Farnam Street, Omaha, NE 68102**This questionnaire is available at **www.revenue.ne.gov**