

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):

- Retail Service Rental Bar/Tavern
- Wholesale Repairs Utility Restaurant
- Manufacturing Construction Hotel/Motel 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 NO

28. 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