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This letter confirms our conversation on <Month Day, Year>, during which the Nebraska Department of Revenue (DOR) scheduled an audit of <Taxpayer Name> to begin on <.Month Day, Year>. The examination will include any related or affiliated organizations or entities and will examine all books and records for the Nebraska tax categories including, but not limited to the following:

Tax Category	Tentative Audit Period
Sales Tax	
Consumer's Use Tax	
Income Tax Withholding	
Entity Income Tax; flow-through income distributed to shareholders, members, or partners; or Financial Institutions Franchise Tax.	

The audit period stated above is based on Neb. Rev. Stat. §§ 77-2709 or 77-2786, which provides for a three year or a six-year audit period. A six-year audit period is proper for sales tax, income tax, lodging tax, litter tax, and waste reduction and recycling fee upon discovery of an omission from a return that is in excess of 25% of the amount reported. A six-year audit period is also proper if a sales and use, lodging, litter, or waste reduction and recycling fee return was not filed. There is no statute of limitations for income tax or income tax withholding if a return was not filed. To perform the audit, DOR has the authority to review any records that are necessary to determine compliance with the revenue laws of Nebraska. To the extent you have not filed this information with DOR, you may have to provide the following records to enable us to complete the audit:

(This will be tailored to eliminate the items DOR already has. DOR will not request documents that have been filed with DOR)

- Nebraska and Local Sales and Use Tax Returns, Forms 10, including supporting schedules
- Nebraska and Local Business Use Tax Returns, Forms 2, including supporting schedules
- Chart of Accounts
- General ledgers and adjusting journal entries

Sales invoices and/or daily sales reports
Cash receipts and/or sales journals
Purchase invoices
Cash disbursements and/or purchases journals
Voucher and/or check registers
Rental and lease agreements
Depreciation schedules
Accounts payable data download (CAAT audit)
Nebraska Resale or Exempt Sale Certificates, Forms 13
Nebraska Purchasing Agent Appointment, Forms 17
Payroll journals and/or internal withholding reports
1099-Miscellaneous Forms
Nebraska Waste Reduction and Recycling Fee Returns, Forms 94
Nebraska Corporation Income Tax Returns, Forms 1120N, including supporting schedules
U.S. Corporation Income Tax Returns, Forms 1120, including supporting schedules
Nebraska S Corporation Income Tax Returns, Forms 1120-SN, including supporting schedules
U.S. Income Tax Returns for an S Corporation, Forms 1120-S, including supporting schedules
Nebraska Returns of Partnership Income, Forms 1065N, including supporting schedules
U.S. Returns of Partnership Income, Forms 1065, including supporting schedules
Nebraska Financial Institutions Tax Returns, Forms 1120NF
U.S. Corporation Income Tax Returns, Forms 1120, including supporting schedules
Nebraska and County Lodging Tax Returns, Forms 64
Nebraska Litter Fee Returns, Forms 28
Nebraska Tire Fee Returns, Forms 93
Nebraska Cigarette Tax Reports, Forms 55
Nebraska Tobacco Products Tax Returns, Forms 56
Nebraska Severance and Conservation Tax Returns, Forms 61, including supporting schedules
Nebraska Individual Income Tax Returns, Forms 1040N, including supporting schedules
U.S. Individual Income Tax Returns, Forms 1040, including supporting schedules
Nebraska Prepaid Wireless Surcharge Return, Forms E911N

The In-Charge Auditor will reach out to you in advance of the audit start date and will provide a list of the documents that will be needed for the audit. In the meantime, you may view “[What to Expect During an Audit](#)” and the “[Nebraska Taxpayer Bill of Rights](#)” on our website.

If you have any questions, please contact me.

Name
Date

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For the Tax Commissioner

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Enclosure

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