

ABC Company  
ID: 1234567

To Audit Contact: John Doe, 402-555-5555, email  
Audit Location: 1313 Farnam St., Omaha, NE 68102  
Start: Monday, 1/6/2009 Time: 8:00  
Scheduled: 2 auditors for 2 weeks: (In-Charge), (Assistant)

### Document Request

The Nebraska Department of Revenue (DOR), pursuant to Neb. Rev. Stat. §§ 77-376, 77-2711, and 77-27,119 formally requests the following documents to be reviewed during this audit:

### General Information

Access to detailed support (preferably in Excel) for the Sales & Use tax reported on the sales tax returns (Form 10/2) for the audit period (Sales Tax: 12/2002 – 11/2008, Use Tax: 12/2002 – 11/2008)

Chart of Accounts

**Sales:** Audit Period: 12/2002 – 11/2008

Test Months: 5/2003, 11/2005, 2/2008

Test month sales journals (preferably in Excel) showing as much detail as possible (customer name, description of items sold, ship to address, date, amount charged per item, tax charged)

Sales invoices for test months (only needed if sales journals are not detailed enough)

Form 13's/Exemption Forms for exempt customers

Yearly sales journal for 2002, 2003, 2004, 2005, 2006, 2007, & 2008 (preferably in Excel). Only needs to show monthly sales totals (does not need to show individual transactions)

**Assets:** Audit Period: 12/2002 – 11/2008

Book Depreciation report copies for CYE 12/2002, 12/2003, 12/2004, 12/2005, 12/2006, 12/2007

G/L activity in asset accounts for 1/2008 – 11/2008

CIP account as of 11/30/2008

Asset Disposal Reports for 12/2002 – 11/2008 (only if the Depr. Sch's don't show deletions)

Invoices for asset additions and CIP account purchases during the audit period

**Expenses:** Audit Period: 12/2002 – 11/2008

Test Year: 2005

Access to purchase invoices for test year (including purchase invoices for credit card purchases and employee reimbursements)

Access to check register for test year (preferably in Excel)

Form 17s (For Contractors)

Access to Job Materials Costs or Inventory Beginning Balance, Ending Balance, and Purchases for test year (preferably in Excel) (For Option 3 Contractors)

Access to Inventory use tax backup (preferably in Excel) (For Option 3 Contractors)

**Withholding:** Audit Period: 1/2002 – 12/2007

The most recent payroll register where bonuses and/or commissions were paid (preferably in Excel)

Payroll register from a pay period in 2005, 2006, & 2007 that bonuses and/or commissions were paid

Related W-4 information showing married/single, exemptions, extra withheld for the employees selected from the payroll register to be tested

1099MISC's for 2002, 2003, 2004, 2005, 2006, and 2007

**Litter Fee:** Audit Period: 7/2005 – 6/2008

Litter Fee backup (preferably in Excel) for FYE 6/2006, 6/2007, 6/2008

**Tire Fee:** Audit Period: 12/2005 – 11/2008

Tire Fee backup (preferably in Excel) for each month in the audit period

**Corporate Income Tax:** Audit Period: 1/2005 – 12/2007

2002 1120S and 1120SN copy

2003 1120S and 1120SN copy

- \_\_\_ 2004 1120S and 1120SN copy
- \_\_\_ 2006 1120S and 1120SN copy
- \_\_\_ 2007 1120S and 1120SN copy
- \_\_\_ 2005 Apportionment workpapers copy
- \_\_\_ 2006 Apportionment workpapers copy
- \_\_\_ 2007 Apportionment workpapers copy

Documents may be uploaded to a secure sharing site link emailed to you by the In-Charge Auditor. If you have any questions please contact the In-Charge Auditor.

SAMPLE