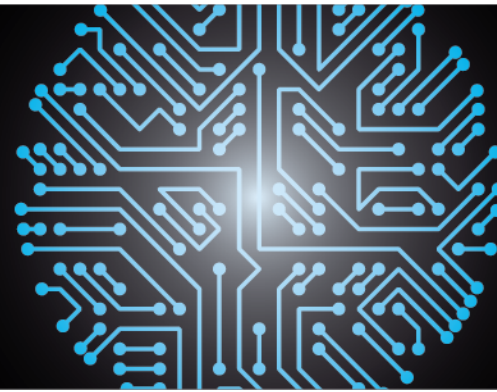


## Deloitte excise tax



### Characteristics of a company that may benefit from excise tax services:

- Tax processes and systems that may be outdated or inefficient
- Limited excise tax resources
- Significant excise tax assessments and audits
- Inadequately defined processes or review relative to excise tax compliance and data reconciliation
- Potential missed refund opportunities
- Recent business expansion and/or merger or acquisition activities

### Potential benefits:

- Refund recovery
- Compliance process improvements
- Manage risk
- This service summary contains general information only and Deloitte is not, by means of this summary, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This summary is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this summary

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### Audit controversy

Many of our Deloitte Tax excise tax professionals have past experience as former employees of state departments of revenues or the internal revenue service (IRS). Whether addressing a Federal (i.e., IRS or tobacco tax and trade bureau (TTB)) or state audit or assessment, our excise tax professionals have insight into tax law, administrative audit policies and industry knowledge. The areas where our experience may prove valuable include the ability to:

- Understand industry tax positions and regulatory compliance
- Assist with the management of the tax audit process
- Identify potential refund opportunities to offset assessments
- Draft letter ruling requests for company review to seek guidance on filing positions
- Track legislative changes, court decisions and agency rulings that affect excise tax operations

Through our ongoing professional relationships with the IRS, TTB and the taxation authorities in most states, Deloitte Tax can get to the root of complex issues quickly and often resolve issues more efficiently than if a company sought to address the audit or controversy solely on its own.

### Refund recovery

#### Potential refund opportunities

Our excise tax professionals help companies identify, analyze and quantify potential tax refunds. The scope of analysis typically includes a review of business operations, a review of the company's compliance with laws and regulations, and assistance with refund recovery.

#### Recent audits or audit notifications

- Provide guidance regarding refund procedures and processes
- Assist with required tax or data reconciliations
- Review and analyze data to identify potential refund offsets

### Why Deloitte?

- One of the largest excise tax practices in the U.S.
- Recognized excise tax technical and compliance experience.
- Experience with audit, ruling and controversy procedures in most tax jurisdictions.

### Compliance and consulting services

Deloitte assistance in the area of excise tax extends to both compliance and consulting services. This includes the following:

#### Compliance assistance

- Provide experienced excise tax professionals to assist with return preparation and improve compliance processes

#### Merger and acquisition activity

- Analyses of new licensing and registration requirements based on changing operations and business activities, including client growth into new ventures
- Assist company with application for re-registrations and response to state notifications
- Assist company with post merger/acquisition consolidation of excise tax compliance
- Track registrations and information delivery for new or merged legal entity

#### Dedicated excise tax professionals

- 35+ dedicated excise tax professionals located in the US and India
- Two former IRS excise tax policy directors that have a combined 70 years of experience in this field
- Experience with state and federal excise taxes affecting most industries, including, but not limited to the following: retail, manufacturing, oil and gas, tobacco, and firearms

### Process review

Our experienced excise tax specialists can perform a broad-based review of a company's overall excise tax function that will potentially aid a company in the following areas:

- Align strategies
- Adapt to new technology
- Understand operational complexities within excise tax
- Increase efficiencies
- Decrease costs

The overall goal of a process review is to streamline the excise tax function, improve the reporting process, reduce tax exposure and identify potential refund opportunities.