

Has your company...

- Conducted an indirect tax review or been audited by a tax authority in the last three years?
- Had significant tax refunds or adjustments?
- Accrued significant amounts of use tax?
- Recently implemented a tax engine?
- Included the indirect tax department in planning for significant purchases?
- Experienced turnover in the accounts payable or indirect tax departments?
- Centralized indirect tax and purchasing processes?
- Purchased and/or maintained a significant fleet of vehicles or fuel?

Deloitte can help:

- Identify, analyze, and quantify potential tax refunds.
- Assist companies with supporting and processing refund claims, credits, and/or vendor refunds.
- Identify underpayments of sales and use tax that may be found during review to reduce audit risk.
- Provide process improvement recommendations and training to help companies address overpayment errors.

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Client impact and value to your company

In the U.S., 45 states and the District of Columbia impose some form of sales or use tax with differing exemptions and procedures. Inaccurate decisions related to these taxes may affect your company's bottom line. In addition, the complexities of changing tax laws may reduce a company's insight into the real impact of indirect tax on its operations.

- **Indirect tax is an "above the line" expense** and incorrect overpayments of tax may directly impact the profitability of a business
- Deloitte's indirect tax refund recovery service is an effective way to analyze and recover tax overpayments

Process and deliverables

Deloitte's indirect tax refund recovery services are under a phased approach:

1. Strategic analysis, followed by a go/no-go decision
2. Detailed transaction review and recovery development
3. File refund requests, track receipt of benefits and where applicable assist with responding to refund denials

Deloitte concludes the indirect tax refund recovery service through:

- Process improvement suggestions and implementation
- Ongoing support with the goal of mitigating future overpayments and audit risk

Why Deloitte?

The Deloitte indirect tax specialists can offer an insightful perspective into your indirect tax function.

We provide:

- Innovative technologies and problem solving capabilities and efficient service implementation
- Recognized experience with the requirements and nuances of indirect tax laws and taxing jurisdictions across the U.S.
- Dedicated technical team, including specialists previously employed by various taxing authorities

Our approach and tools

Deloitte uses proprietary data analytics and technology tools to effectively conduct the refund recovery analysis. Some of the tools utilized may include database applications, sampling software, and a state-of-the-art data analytics platform.

Our data analytic tools leverage sophisticated data mining and analytical processes to help identify duplicate payments of tax and other anomalies such as, incorrect tax accruals based on type of spend. Our comprehensive approach, together with this technology provides the following potential advantages:

- Extracts and analyzes high volumes of complex data in an efficient manner
- Integrates multiple data sets for reconciliation and validation
- Consolidates the analysis of structured, unstructured, and third party data

Timing and fees overview

Expiring statute of limitations for recovering overpayments reinforce the need for an efficient and immediate solution. Deloitte's specialized teams of indirect tax practitioners can quantify overpayments and act quickly to initiate the recovery process.

Deloitte can offer a fee structure to meet your specific needs. The indirect tax refund recovery service may be provided under various fee arrangements, including:

- A contingent fee,
- Time and materials, or
- A hybrid of the above arrangements

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