



## Indirect tax refund recovery services

### Why Deloitte?

Deloitte's indirect tax team offers:

- Knowledge of indirect tax requirements and nuances
- Strong problem-solving capabilities
- Efficient service implementation
- Practical application of technology

Our tax specialists have experience with indirect tax laws and taxing jurisdictions across the United States, and our dedicated technical team provides consistent information delivery and data integration.

### Client impact and value to your company

In the United States, 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 our experience, indirect tax overpayment errors may occur on up to 10 percent of a company's overall spend, exist across all types of industries, and should be of particular focus for companies with annual expenditures in the hundreds of millions of dollars. In addition, the complexities of changing tax laws may reduce your company's insight into the real impact of indirect tax on its operations.



Indirect tax is an "above the line" expense, and incorrect tax overpayments may impact the profitability of your business.



Deloitte's indirect tax refund recovery service effectively analyzes and assists in the process to recover tax overpayments.



After we analyze and review relevant data, Deloitte evaluates each finding with you.



After you decide which vendors and/or jurisdictions to pursue, Deloitte prepares thorough and concise sales and use tax refund requests.

Deloitte has both national and local resources dedicated to indirect tax refund reviews. To help you quantify potential indirect tax refund opportunities, we review your purchases for potential errors relative to the application of sales, use, telecommunications, excise, severance, and other transaction-based taxes. We use smart optical character recognition (OCR), cognitive technology and machine learning, and data analytics to efficiently identify, recover, and reduce overpaid indirect taxes as well as identify potential liabilities in high-volume, complex transactional data environments. By leveraging technology in our refund reviews, Deloitte Tax can review large populations of transactions, even those that otherwise would not rise to the dollar amount materiality thresholds that may be applied to a manual review process.

In addition to identifying, preparing, and filing refund claims, Deloitte also has substantial experience communicating with vendors and jurisdictions to confirm that they review filed claims. Maintaining open channels of communication is key to the recovery of overpaid taxes. Deloitte Tax will also recommend process improvements and provide training so that you can mitigate the potential for future overpayments.



## Our approach and tools

Deloitte's innovative tax technologies include:



### **Deloitte CognitiveTax Insight™ (CogTax™) solution**

CogTax™ replaces manual administrative processes with automated machine learning.



### **Robotic process automation (RPA)**

Customized RPAs extract invoices from a client's environment or third-party document repository site and rename documents.



### **Data visualization**

Data visualization tools assist in the identification and remediation of potential sales and use tax over- and underpayments.

## Timing and fees overview

Recovering tax overpayments before statutes of limitations expire requires an efficient and timely solution. Deloitte's indirect tax practitioners can quantify overpayments and act quickly to initiate the recovery process.

Deloitte offers various fee arrangements to meet your specific needs.

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## 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 in pursuing refund claims, credits, and/or vendor refunds.
- Identify and assist in the recovery of sales and use tax underpayments.
- Recommend process improvements and provide training.

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