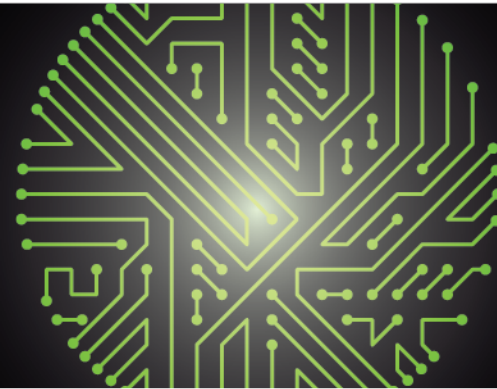


Indirect tax refund recovery services



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

Process and deliverables

Features of Deloitte's sales and use tax overpayment process

- Communicate
- Gather data
- Leverage technology for superior results
- Analyze
- Prepare
- Follow through

After we analyze and review all relevant data, Deloitte evaluates each potential opportunity with the client. Once we agree upon vendors and/or jurisdictions to pursue, Deloitte prepares thorough and concise sales and use tax refund requests.



Why Deloitte?

Deloitte's indirect tax team offers:

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

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

Our approach and tools

Deloitte's innovative tax technologies include:

- Deloitte Cognitive Tax Analysis and Recovery solution
- Deloitte Capture (DCap)
- Robotic Process Automation (RPA)
- Data visualization

CogTax replaces manual administrative processes with automated machine learning.

DCap mimics human keystrokes and mouse clicks associated with a repetitive process.

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

Data visualization tools provide predictive models and consistent industry-based analytics.

Timing and fees overview

Recovering tax overpayments before statutes of limitations expire requires an efficient and immediate 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. Indirect tax refund recovery service fee structures include:

- Results-based fee
- Time and materials
- A hybrid of results-based fee and time and materials

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 by supporting and processing 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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