



Indirect tax

Reverse audit/refund reviews

Potential refund opportunities

Our national indirect specialists can help companies identify, analyze and quantify potential indirect tax refunds, including sales/use, telecommunications, excise and other transaction-based taxes. We can assist companies with preparing, filing, and defending refund claims. Further, upon request, we can provide process improvement recommendations and training to help calculate proper tax, thus minimizing overpayments in the future.

To perform refund reviews, Deloitte leverages its innovative CogTax™ technology, which uses smart optical character recognition (OCR), cognitive technology and machine learning, and data analytics to efficiently identify, recover, and reduce overpaid indirect taxes in high-volume, complex transactional data environments. By leveraging technology in its refund reviews, Deloitte Tax can review large populations of transactions without materiality thresholds or vendor bias.

Excise Tax

Our excise tax practice focuses on federal and state excise taxes in the areas of fuel excise tax, fleet excise tax, air transportation excise tax, and alcohol excise tax. Our excise tax specialists leverage Deloitte's technology and extensive technical, industry and experience working with the Internal Revenue Service and state taxing authorities to assist companies in performing the following services:

- **Refund recovery** - assist companies in identifying and analyzing potential excise tax overpayments and maximizing tax recovery opportunities.
- **Compliance** - assisting companies in efficiently optimizing a company's excise tax compliance process through an outsourcing or co-sourcing model.
- **Consulting & Tax Controversy Services** - providing taxability research, due diligence assistance, process reviews, tax controversy (e.g. audits), and registration services.

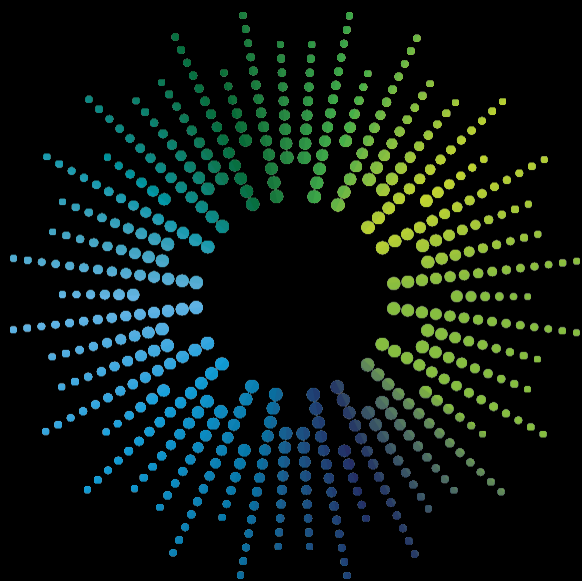
Severance Tax

Our severance tax professionals help companies identify, analyze, and quantify potential oil and gas and other mineral severance tax refunds. We utilize leading technologies developed specifically for severance tax refund reviews to streamline the process. We work alongside our clients to discuss the issues that are identified as part of our refund recovery services, and have extensive experience performing the following services:

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| • Marketing cost deduction rate per Mcf calculation | • Incentive refunds and tracking |
| • Compliance | • Taxability research |
| • Consulting | • Training and education |

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Why Deloitte?

- One of the largest Multistate tax practices in the US.
- Recognized indirect tax technical and compliance experience.
- Experience with audit, ruling and controversy procedures for most tax jurisdictions.
- Our professionals use innovative tax technologies that include CogTax™
- A highly skilled technology team within Multistate using emerging and existing technologies.

Impact of the U.S. Supreme Court decision in Wayfair

If your company is not currently filing sales & use tax returns in all jurisdictions with sales, the outcome of *Wayfair* may impact your company. *Wayfair* potentially increases the complexity of complying with sales & use tax laws, so companies need to consider proactive tax planning measures. Through a combination of tax advisory services, insight, experience, and technology, Deloitte can help your company.

Consulting

Many of our Deloitte indirect tax specialists have past experiences as former employees of state departments of revenue. Our professionals have insight into tax law and administrative audit policies, as well as industry knowledge. We can also assist companies with indirect tax managed audits. Our team has extensive experience performing the following services:

- Providing guidance regarding audit procedures and processes
- Assisting with required tax or data reconciliations
- Reviewing and analyzing audit assessments
- Assisting in gathering supporting documentation required for the tax audit to reduce assessments
- Participating in meetings with tax auditor
- Providing guidance and assistance with administrative appeals
- Assisting with due diligence associated with merger and acquisition activity, including identifying potential areas of tax exposure; perform research and analysis, and assisting companies in developing post-deal planning, restricting, and integration priorities
- Performing nexus reviews and taxability analysis for products/services
- Assisting with Voluntary Disclosure Agreement (VDA)/Amnesty negotiations, including assisting companies in negotiating settlements with tax jurisdictions to resolve prior period exposures. Eligible companies may qualify for a limitation of the liability period as well as a waiver of penalties and interest

Compliance

Whether preparing 40 or 4,000 returns per month, indirect tax compliance can consume a significant amount of your company's limited indirect tax resources. Deloitte has a dedicated indirect tax compliance center located in Chicago, IL, leveraging leading technology tools, data analytics, and processes to assist with your company's overall compliance services.

Indirect tax (including sales/use, gross receipts, and transaction taxes) and the associated compliance is an increasingly important task as states seek to expand registration, notice and reporting requirements. Our solution frees up company time that could be focused on other tasks such as refund/exposure reviews, audit defense, exemption certificate compliance, taxability research, or G/L account reconciliations.

For more information, contact:

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