

## Sales and Use Tax

Our Sales and Use practice provides multi-state sales tax consulting services to clients throughout the U.S. Our consultants have a long history of helping hundreds of companies recover overpaid taxes, reduce tax liabilities and implement best practices. As states struggle to fund budget requirements, sales tax revenue is of paramount importance resulting in additional scrutiny and audits.

### Service Detail

We have saved clients millions through the successful reductions of state audit assessments and through the refund of overpaid taxes by conduction of reverse audits (i.e. overpayment reviews). Our consultants know what to ask, where to look, and how to manage the recovery process with each state.

Our firm can help you maximize your recovery potential through: Overpayment Reviews, Reverse Audits, Audit Defense, Managed Audits, and General Consulting Services.

### Overpayment Reviews/Reverse Audits

A Reverse Audit is a proactive exercise to identify and recover sales tax paid by our client's on exempt transactions. With the burden on the seller to collect sales tax and the seller's potential liability (tax, penalties and interest) associated with non-compliance, many vendors simply charge sales tax on most transactions whether or not the transaction qualifies as non-taxable.

Our consultants follow a refined approach to conducting sales tax overpayment reviews requiring only minimal internal resources to complete.

### Audit Defense

We work closely with the state auditor throughout the audit. All audit findings are reviewed for merit with defensible positions presented by us to ensure sales tax law is interpreted in the client's favor. The audit process is lengthy, requiring in-depth knowledge of sales tax law and how it specifically applies to a client's operation. Often, we will conduct a Reverse Audit for the audit period under review resulting in a reduction in any sales tax liability or an overall refund for our clients.

### Managed Audits

Many states have programs for companies to conduct a self-audit. The states provides guidelines to follow and in some cases, interest may be reduced and penalties waived by conducting a Managed Audit. We are often engaged to represent clients during the managed audit process, providing our expertise to not only conduct the audit, but to identify overpayments and develop defensible positions where appropriate.

### We help ensure you...

- Don't pay sales tax on exempt transactions
- Meet state specific filing deadlines to protect your taxpayer rights
- Don't pay sales tax twice on the same transaction
- Control your sales tax liability exposure
- Are adequately prepared to manage a State Tax Audit
- Keep sales tax policies, procedures and tax manuals up to date

