REVERSE AUDIT | FOR CPA & ACCOUNTING FIRMS

Your Clients Have Been Paying Tax They Never Owed.

Recover overpaid sales and use tax across every one of a client's purchases, paid for out of what you recover, under your brand.

Most tax attention goes to amounts that were undercollected. The quieter leak runs the other way: tax paid to vendors that was never owed, use tax self-assessed on exempt purchases, and incorrect rates that drain cash over time. Even a small error rate across high-volume purchasing can produce a material overpayment. A reverse audit limited to a narrow or poorly designed sample may miss errors dispersed across the long tail of accounts payable. Meanwhile, each state's refund window continues to close.

Exactera and L3i review every line item across the client's full purchase history, with no sampling, apply each state's exemption and taxability rules, and surface every recoverable dollar with the documentation that state needs to approve the refund. The client pays out of the cash you recover, not billed hours, and the recovery often pays for the rest of their compliance work. The recovery patterns your team finds are also captured, so the platform gets better at surfacing overpayments for the next client.

OUR APPROACH

01
Analyze Every Purchase

Pull in the client's full accounts-payable and purchase history and go through every line item, with no sampling. Every payment is matched to the vendor, the state, and the product detail to test whether the tax was actually owed.

02
Identify Overpayments

Apply each state's exemption, exclusion, and taxability rules to flag tax paid in error, vendor overcharges, use tax on exempt purchases, and wrong rates. Every recoverable dollar is counted by state and period before the refund window closes.

03
Recover the Cash

Put together refund-ready claim packages with the invoices and statutory backup each state requires and manage the filing through approval with vendors and tax authorities. The client pays out of the tax you recover.

WHO WE SERVE

- Manufacturing, technology, and distribution clients with use-tax exposure on purchases
- Clients paying high volumes of vendor-charged tax across many states
- Finance teams that want to fund their compliance work from recovered cash

Your clients may be owed more than they think. Let's find it.

Compliance Grade AI, Verified by Design

Dean Henderson
GM, Indirect Tax Advisory
dean.henderson@exactera.com