

Income Tax Classifier °

Data Analytics and Machine Learning – A new way to review income tax classifications of transactions

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Traditionally, many organisations devote valuable resources to manually reviewing transactional data, which forms the basis of their tax compliance workpapers. Tax personnel use varying methods to perform such reviews and typically, this line-by-line analysis involves the use of heavily customised and complex Excel documents, random sampling, and application of high materiality thresholds. Given the volume of work required to prepare and validate tax returns, the ability to review and gain comfort over the veracity and integrity of the underlying transaction data is often limited by time and resource capacity constraints. Today, tax functions are increasingly seeking ways to automate their recurring tax return review processes and free up valuable resources to focus on business strategy and key value-adding tasks.

KPMG Income Tax Classifier combines data analytics, machine learning and automation capabilities with tax technical expertise to automate the income tax classifications of your corporate transactions.

KPMG Income Tax Classifier automates the manual task of line-by-line reviews of General Ledger ("GL") transactions, purchase orders and invoice text and can support the classification of transaction items into Capital vs Non-Capital, Deductible vs Non-Deductible, Assessable vs Non-Assessable, Incurred vs Not Incurred, Derived vs Not Derived, as well as other classifications such as Fringe Benefits Tax (FBT). This enables your tax team to accurately and efficiently create tax-sensitised GL accounts to map into the tax calculations.

Meeting the challenges in reviewing transactions for tax purposes

Multiple Systems, Excel Formulas, Staff Turnover

Issues relating to organisations maintaining data in multiple systems which are outdated and a reliance on the continuity of staff members.

Training Staff on Tax Classification Policy

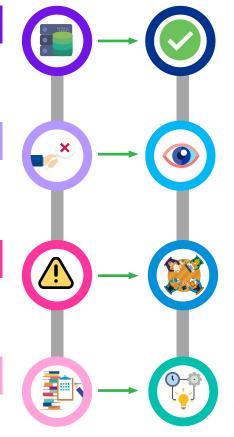
Data integrity issues leading to incorrect treatments of asset classification as a result of human error.

Tax Function Budget

Issues relating to the ability to manage income tax classifications efficiently with a limited budget and a lack of an analytics based tool.

Poor Visibility Across Tax Classification of Transactions

Data that is maintained in Excel often contains errors, anomalities or can be incomplete which are difficult to identify.



Datga Integrity & Accurate Reporting

Data lineage and advanced data analytics technology with custom built assurance tests to ensure data integrity and improved accuracy of reporting.

Analytics & Machine Learning Trained on Specific Data

Rules-based analytics and machine learning algorithms trained on datasets to develop automation-driven classification of transactions.

Optimised Costs & Processes

Technology enabled workflow to enhance delivery through a streamlined, simplified end-to-end service with improved controls and efficiency.

Insights for Informed Decisions

Tax data analytics reporting used to identify risks & value add opportunities to enable informed business decisions.

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Further considerations:

- The Australian Tax Office (ATO) are increasingly reviewing companies under the Justified Trust initiative, applying data analytical approaches in their review. Given that the responsibility for income tax classifications and tax return disclosures resides with the tax function, it is critical that such functions have confidence in the integrity of the underlying transactional data. With KPMG Income Tax Classifier supports tax functions gain confidence in their data and their tax return disclosures.
- KPMG Income Tax Classifier's rules-based analytics and machine learning algorithms can be customised and trained on each businesses unique data, improving over time for automated income tax classifications of transactions to support tax sensitised accounts. Additional testing can be included over time to meet newly identified risks or changing Tax Authority expectations.
- KPMG Income Tax Classifier is a scalable solution that can grow as transactional volume grows. It can also incorporate additional data sets from different sub system.

How It Works: a module approach to Tax Classification problems

Income Tax Classifier is applied to analyse transactions in GL accounts and sub systems such as:

- Repair & Maintenance
- Entertainment
- Legal / Consulting Fees
- Accrued Expenses
- Accrued Revenue
- Capitalised Items
- Prepayments
- Other accounts which require tax classifications at the transaction level.

Granular level transactional data and other source data can be combined as part of Income Tax Classifier.





KPMG's data specialists work with your team to extract data from business systems.



KPMG's data specialists cleanse, reconcile and load the data using KPMG's proprietary data analytics and machine learning tools.



Produce data visualisation report and income tax classification output for validation in order to allocate exceptions to tax-sensitised GL accounts for mapping into the tax calculation.

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Case study

A large Australian multi-national had 2 full time management accountants supporting the Tax Manager review various GL expense accounts to identify capital vs non-capital items. This review involved the manual analysis of over 50,000 lines of transactional sub system and GL data. Due to headcount pressures and an internal finance transformation this work was reallocated to the incumbent tax manager who did not have capacity for the manual and time consuming task.

KPMG Income Tax Classifier was deployed to automate the manual data cleansing processes such as removing accruals and reversals based on transaction codes, descriptions and net amounts. In addition KPMG Income Tax Classifier applied a rules-based and machine learning approach to identify potential capital items in the transactions of the GL accounts for validation with minimal false positives.

The tax function benefitted from KPMG's proprietary dictionary of repair and capital-related terms and phrases. In addition, overlaying industry-specific keywords along with KPMG's in-depth knowledge of bespoke ERP's and business systems created a robust framework to effectively manage their tax classifications.

What was a mammoth task of manually reviewing up to 50,000 transactions per year has been reduced to less than 250 material exceptions for the Tax Manager.

Contact Us

For more information on KPMG Income Tax Classifier or to arrange a demo, please contact your KPMG Tax Advisor.

Technology & Innovation – Deals, Tax & Legal

Tax Data Analytics

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Sample deliverables

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