

Together, the nation's two leading government revenue enhancement and consulting firms, RDS (Revenue Discovery Systems) and MuniServices, LLC, provide more than 50 years of comprehensive tax administration, revenue enhancement, discovery & recovery, compliance auditing and consulting expertise to state and local governments. RDS and MuniServices help fulfill the expanding demands of constituents. No other organization can provide an equal variety and depth of revenue enhancement services.

### ABOUT RDS

- Serving governments for almost 30 years
- Provide services to more than 760 clients nationwide
- Offices strategically located across the nation and employ more than 230 staff members
- Process more than \$750 million in tax revenue
- Provide tax administration services that reduce the processing burden on state and local governments
- Annual SAS 70, Level II operations, process, and funds disbursement audit and governed by the Sarbanes-Oxley Act of 2002
- Recovered more than \$1 billion in new revenue for clients and assist in stopping the loss of billions more through an array of service offerings
- Provides misallocation review for agencies responsible for the collection and distribution of tax revenues

### REVENUE DISCOVERY & RECOVERY

- Identify, notify, and collect taxes and/or fees from non-compliant businesses
- Perform automated data comparison of known taxpayers with other databases to identify additional businesses not on the client's tax rolls
- Contact under-filers and non-filers as needed to collect eligible back taxes and fees on behalf of clients
- Benefits-based fee structure dependent on amount recovered

### REVENUE ADMINISTRATION

- Targets critical business processes such as data entry and processing, billing services, application and claims processing, compliance, and taxpayer support services
- Provide detailed reporting to enable more timely decision making and appropriate audit planning
- Alleviates need to purchase and maintain tax administration software
- Secure online reporting with detailed transaction accounting and management overviews
- Transactional-based fee structure

### COMPLIANCE AUDITING

- Examine taxpayer records and other revenue sources to ensure accuracy of tax payments
- Produce immediate unrealized revenue and promote growth of revenue base
- In the past three years, more than 78,000 audits conducted resulting in millions of dollars in newly available revenue
- Provide detailed documentation to enable proper assessment and collection of underpaid taxes
- Pricing based on hourly rate or fixed fee

### MISALLOCATION

- Detect, document, and correct "misallocation" of local sales and use, district or property taxes
- Perform data comparison of taxes reported and develop inventory of potential taxpayer misallocations
- Verify misallocations and submit reallocation request to the appropriate agency
- Performance-based percentage of amounts re-allocated to clients

### CONSULTING

- Provide expert consulting services, revenue information reports and systems enabling better understanding of the revenue base and informed, economic-sensitive decision-making
- Revenue Information Reports & Systems include Sales Tax Analysis Reporting Services; PropertyLINK; Geo-based Revenue Information Program (GRIP); Comprehensive Annual Financial Reporting (CAFR); Business Inventory Management System (BIMS)
- Pricing based on a fixed fee

RDS is a wholly owned subsidiary of Portfolio Recovery Associates (NASDAQ: PRAA), a full-service provider of outsourced receivables management and related services. PRA's complete Annual Report and other SEC filings are publicly available at [portfoliorecovery.com](http://portfoliorecovery.com).