

# Changing Tax Professionals Checklist

Use this before moving your tax work to a new professional so important tax history does not disappear

## Obtain from prior professional

- Federal returns
- State returns
- Entity returns
- Depreciation schedules / fixed-asset detail
- Capital-loss and passive-loss carryovers
- Basis schedules
- Credit and NOL carryovers
- Election statements and acceptance letters
- IRS and state correspondence
- Amended returns
- Relevant planning workpapers

## Before hiring the replacement

- Verify credential and status
- Confirm practice focus matches my needs
- Ask how often they handle situations like mine
- Discuss proactive planning and year-round service
- Discuss notices and representation
- Understand fees and what is not included
- Confirm secure document transfer

## Transition

- Transfer records securely
- Have the new professional review prior returns
- Identify missing schedules before filing season
- Confirm upcoming deadlines and estimates
- Discuss any open planning or controversy items

**Do not treat the prior-year PDF as the entire tax history when basis, depreciation, carryovers, or elections are involved.**