

Tax Professional Competence Checklist

Evaluate the process the professional uses to reach a tax conclusion

Good process

- Asks enough facts before giving a firm answer
- Requests relevant supporting documents
- Explains material recommendations
- Researches unusual or uncertain issues
- Discusses assumptions and risks
- Considers interacting tax rules
- Documents important positions
- Uses review / quality-control procedures
- Knows when another specialist is needed

Questions to ask

- How do you research unfamiliar issues?
- Who reviews complex work?
- What facts would change your conclusion?
- What records should I keep?
- How are errors handled if discovered after filing?

“I want to research that before I answer” can be a sign of competence, not weakness.