# 2026 Busy Season Readiness Checklist for CPA Firms Using AI

**Firm:**
**Prepared by:**
**Date:**

## Worksheet

| Section | Checklist Item | Done |
|---|---|---|
| Client Intake | Send organizers before source documents arrive. | ☐ |
| Client Intake | Confirm engagement letters are signed. | ☐ |
| Client Intake | Provide clear portal upload instructions. | ☐ |
| Client Intake | Tag clients by type: new, returning, individual, business, trust, estate, or entity. | ☐ |
| Client Intake | Confirm whether Form 2848 or Form 8821 is needed. | ☐ |
| Client Intake | Assign one status to every file. | ☐ |
| File Status | Not started. | ☐ |
| File Status | Organizer sent. | ☐ |
| File Status | Documents received. | ☐ |
| File Status | Missing information. | ☐ |
| File Status | Ready for preparation. | ☐ |
| File Status | In preparation. | ☐ |
| File Status | In review. | ☐ |
| File Status | Extended. | ☐ |

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|---|---|---|
| File Status | Filed. | ☐ |
| File Status | Post-filing support. | ☐ |
| Document Readiness | Use consistent file naming rules. | ☐ |
| Document Readiness | Separate income, deduction, business, prior-year, and payment records. | ☐ |
| Document Readiness | Mark files as complete, incomplete, or review-needed. | ☐ |
| Document Readiness | Send specific requests for missing items. | ☐ |
| Document Readiness | Tie missing-document requests to file status. | ☐ |
| Document Readiness | Keep incomplete files out of prep queues. | ☐ |
| Staff Questions and Tax Research | Maintain a busy-season question bank. | ☐ |
| Staff Questions and Tax Research | Include filing status, dependents, estimates, rental activity, retirement, business expense, state tax, K-1 timing, extension, refund, and IRS notice topics. | ☐ |
| Staff Questions and Tax Research | Add approved answers, source links, and escalation rules. | ☐ |
| Staff Questions and Tax Research | Write each tax issue in one sentence. | ☐ |
| Staff Questions and Tax Research | List known facts and missing facts. | ☐ |
| Staff Questions and Tax Research | Review IRS forms, instructions, and publications before deciding. | ☐ |
| Staff Questions and Tax Research | Escalate unclear or high-risk issues. | ☐ |
| Client Communication | Prepare templates for missing documents. | ☐ |
| Client Communication | Prepare templates for extension explanations. | ☐ |

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|---|---|---|
| Client Communication | Prepare templates for estimated tax reminders. | ☐ |
| Client Communication | Prepare templates for refund delays. | ☐ |
| Client Communication | Prepare templates for IRS notices. | ☐ |
| Client Communication | Prepare templates for rejected returns. | ☐ |
| Client Communication | Prepare templates for amendment follow-ups. | ☐ |
| Client Communication | Keep every template short, clear, and reviewed. | ☐ |
| Return Review | Require preparer self-review. | ☐ |
| Return Review | Match source documents to the return. | ☐ |
| Return Review | Review diagnostics before partner signoff. | ☐ |
| Return Review | Check year-over-year changes. | ☐ |
| Return Review | Reconcile estimated payments and carryforwards. | ☐ |
| Return Review | Confirm Form 8879 before filing. | ☐ |
| Return Review | Save reviewer comments and final signoff. | ☐ |
| Post-Filing | Create a separate queue for IRS notices. | ☐ |
| Post-Filing | Create a separate queue for rejected returns. | ☐ |
| Post-Filing | Document notice dates and deadlines. | ☐ |
| Post-Filing | Assign ownership for correction and follow-up. | ☐ |
| Post-Filing | Review amended-return guidance before filing changes. | ☐ |
| Post-Filing | Save final actions in the client file. | ☐ |
| AI Controls | Approve which AI tools staff may use. | ☐ |

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|---|---|---|
| AI Controls | Define what client data may be entered. | ☐ |
| AI Controls | Require human review before client-facing output. | ☐ |
| AI Controls | Use approved prompts only. | ☐ |
| AI Controls | Store AI-supported work in the client file or workpaper. | ☐ |
| AI Controls | Keep audit trails and reviewer signoff. | ☐ |
| AI Controls | Do not paste sensitive data into unapproved tools. | ☐ |
| Busy Season Planning | Finalize intake and organizer workflows. | ☐ |
| Busy Season Planning | Update engagement letters and portal instructions. | ☐ |
| Busy Season Planning | Train staff on recurring tax questions. | ☐ |
| Busy Season Planning | Set review standards for all levels. | ☐ |
| Busy Season Planning | Confirm data privacy and AI usage rules. | ☐ |
| Busy Season Planning | Build a tax research process. | ☐ |
| Busy Season Planning | Track file stage, bottlenecks, and rejections daily. | ☐ |

# Notes

**Priority items:**
**Open issues:** _
**Owner follow-up:** _