AI and Other Emerging Technologies for Tax Practitioners

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MST Program

1. Latest Trends: How AI is Shaping Tax Today

Describe the current state of AI adoption in tax departments; where companies are using it, and where they are still trying to figure it out?

🧠 1. “One-Shot” Prompting — Quick, targeted use cases

These are the most common entry points for tax teams. No coding or system integration is required.

- **Drafting communications:**
  Prompt ChatGPT to write, edit, or polish replies to emails, Slack messages, DMs, or memos in your voice and tone.
- **Tax research (external):**
  Use natural language questions to search for current tax rules, regulatory guidance, or technical commentary—especially useful for quick reference before deep dives. (Example: “Summarize recent CAMT regulations.”)
- **Internal information retrieval:**
  If connected to internal systems, ChatGPT can retrieve and summarize policies, procedures, or past memos. (e.g., “Show me our 2023 state apportionment methodology memo.”)
- **Document upload + summarization:**
  Upload PDFs, Excel files, or draft filings. ChatGPT can summarize, extract key data points, or highlight risk areas in plain language.

⚡ 2. Built-In Agent Capabilities — More advanced “copilot” usage

These features extend beyond one-off questions. The model performs structured tasks on your behalf.

- **Deep Research:**
  Prompt ChatGPT to analyze multiple data sources, summarize regulations, or create issue outlines. (e.g., “Outline the key impacts of Pillar Two on deferred tax assets.”)

- **Pulse (information feed):**
  A curated stream of zero-shot summaries and article digests tailored to your topics of interest (e.g., BEAT, CAMT, CBAM, or state incentives).

- **Data Analysis:**
  Upload a spreadsheet, then ask ChatGPT to summarize, reconcile, or analyze it. The model can execute Python code in real time to generate tables, charts, and insights. (e.g., “Reconcile these provision-to-return differences by category.”)

- **App usage:**
  Use ChatGPT to draft and generate slides, Excel models, Word memos, or PowerPoint reports directly—dramatically reducing formatting and drafting time.

🧰 3. **Generative AI + Coding** — *Tax professionals building their own "mini apps"*

Many tax teams are now moving beyond prompting to **building lightweight tools** without traditional software development cycles.

- **"Vibe Coding" (no/low code):**
  Using natural language to instruct ChatGPT to build functionality. Examples include:
  - Extract XML from tax return files and convert to SQL tables for reporting
  - Automate monthly tax G/L reconciliations
  - Scrape SEC tax footnotes for peer benchmarking
  - Build site location analysis tools (e.g., pulling public tax rates, workforce data, incentive programs)
  - Analyze Slack channels for potential QREs (e.g., R&D credit identification)

- **Embedding AI into existing apps:**
  Use GenAI to write and deploy scripts into tools you already use (e.g., Google Sheets, Outlook, Gmail, Workiva).
  (Example: Auto-drafting email replies in your tone, or generating tax journal entries in Sheets.)

- **Building agents with SDKs:**
  Developers or tax technologists can use Python SDKs to build **autonomous or semi-autonomous tax agents** that run repeatable tasks.

👉 Impact: Tax teams start building their own tools.

🤖 4. **Multi-Agent Tax Workflows** — *Orchestrating end-to-end processes*

This is where the most forward-leaning tax teams are headed: **agentic orchestration.**

- Combine vibe-coded modules and scripted logic to build **multi-agent workflows** that can execute complex, multi-step tax processes with minimal human touch.
- Examples:
  - Provision-to-return automation
  - R&D credit eligibility scanning
  - Fixed asset depreciation calculations and audit trail generation
  - State apportionment data ingestion and review
- Human involvement is reserved for **exception handling**—not the full process.

🧭 Why This Matters for Corporate Tax Leaders

- **Speed:** Shrinks manual cycles from days to minutes.
- **Scale:** Enables lean teams to cover more jurisdictions, scenarios, and analyses.
- **Governance:** Keeps workflows auditable and structured.
- **Strategic advantage:** Frees tax professionals from tactical work to focus on judgment and planning.
- **SOX Readiness:** Supports SOX-compliant, documented, and repeatable processes required in public company environments.

👉 Impact: Structural shift from manual execution to orchestrated automation.

2. Broad Categories of where AI can add value in Tax

Before we dive into specific use cases, which areas of tax operations are seeing the most interest or value from AI (tax type, process specific, etc.)?

3. Practical Use Cases in Tax

What are some sample use cases and potential demonstrations of seeing how AI can be applied?

Agentic R&D Credit Workflow Automation

Slack Q&A Agent

- Parses Slack questions
- Researches trusted sources
- Delivers concise, cited guidance
- Human escalation

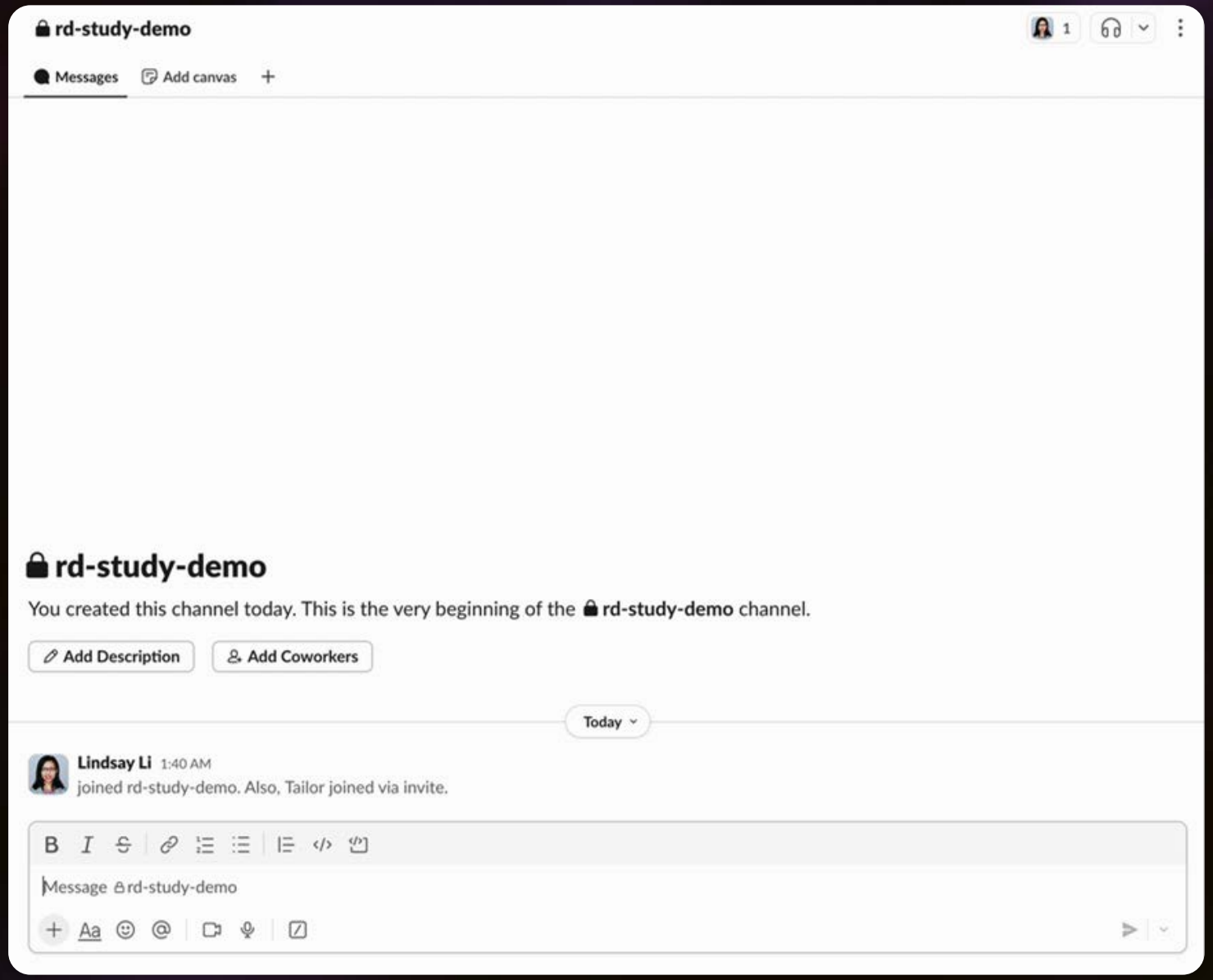
15mins time saved

<1min time to result

Prompt Automated assistant parses Slack questions, researches internal and authoritative sources, delivers concise guidance with citations, and escalates complex issues to human experts.

Uploads IRS guidance, court cases, Internal FAQ

Products Future Agent, Knowledge Base, Web Search



Daily Tax & Tech Digest

Daily Tax & Tech Digest

- Tracks global tax news
- Tailored for company impact
- Daily digests with source links
- Mid-day breaking alerts

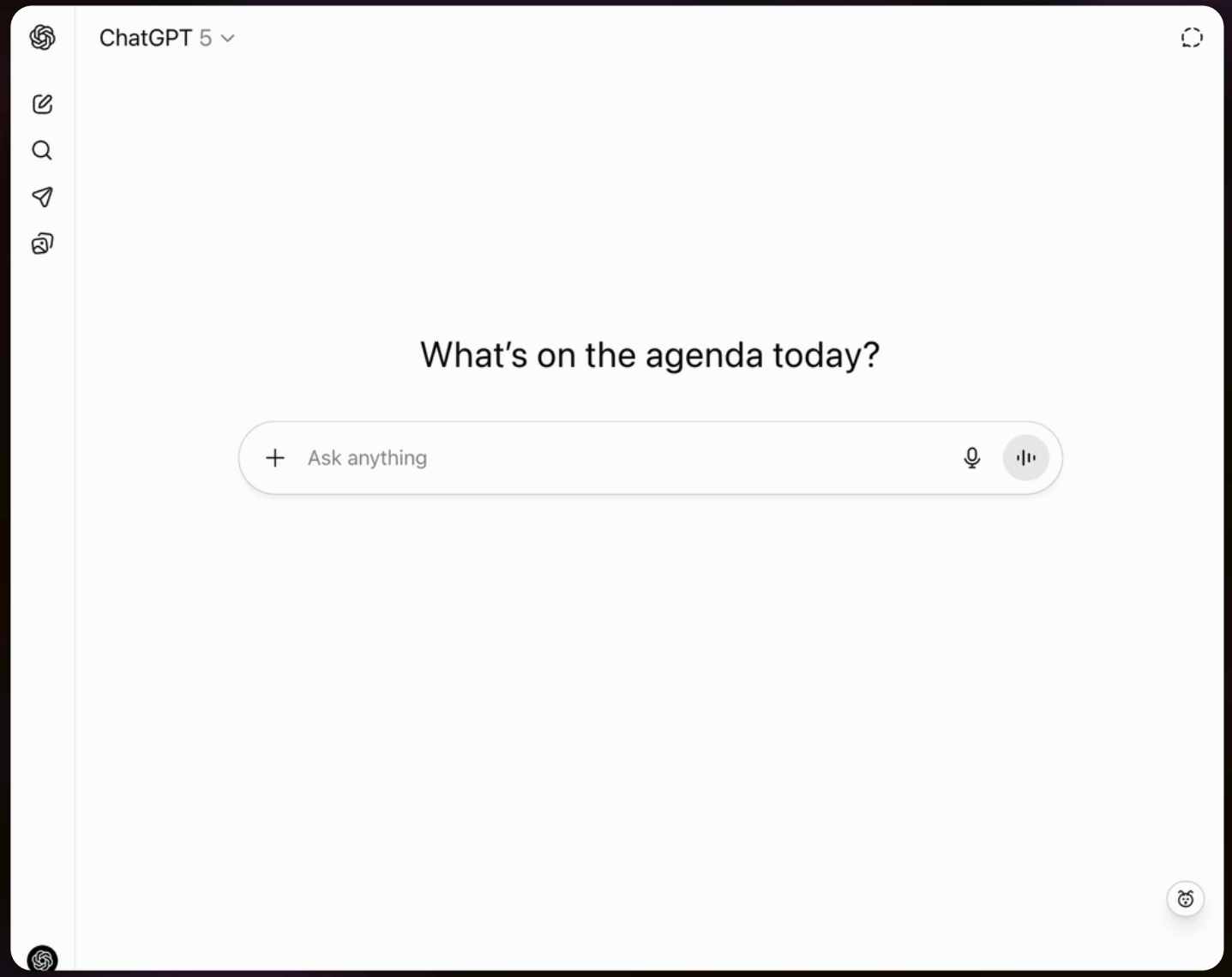
30mins time saved

<1min time to result

Prompt Automated analyst scans trusted sources daily, delivering concise tax and regulatory digests with AI-focused impacts, related updates, and tech trends.

Uploads Not required

Products GPT-5, Schedule



Tax Research

Tax Research

- Automates tax research
- Drafts structured tax memos
- Cites trusted sources

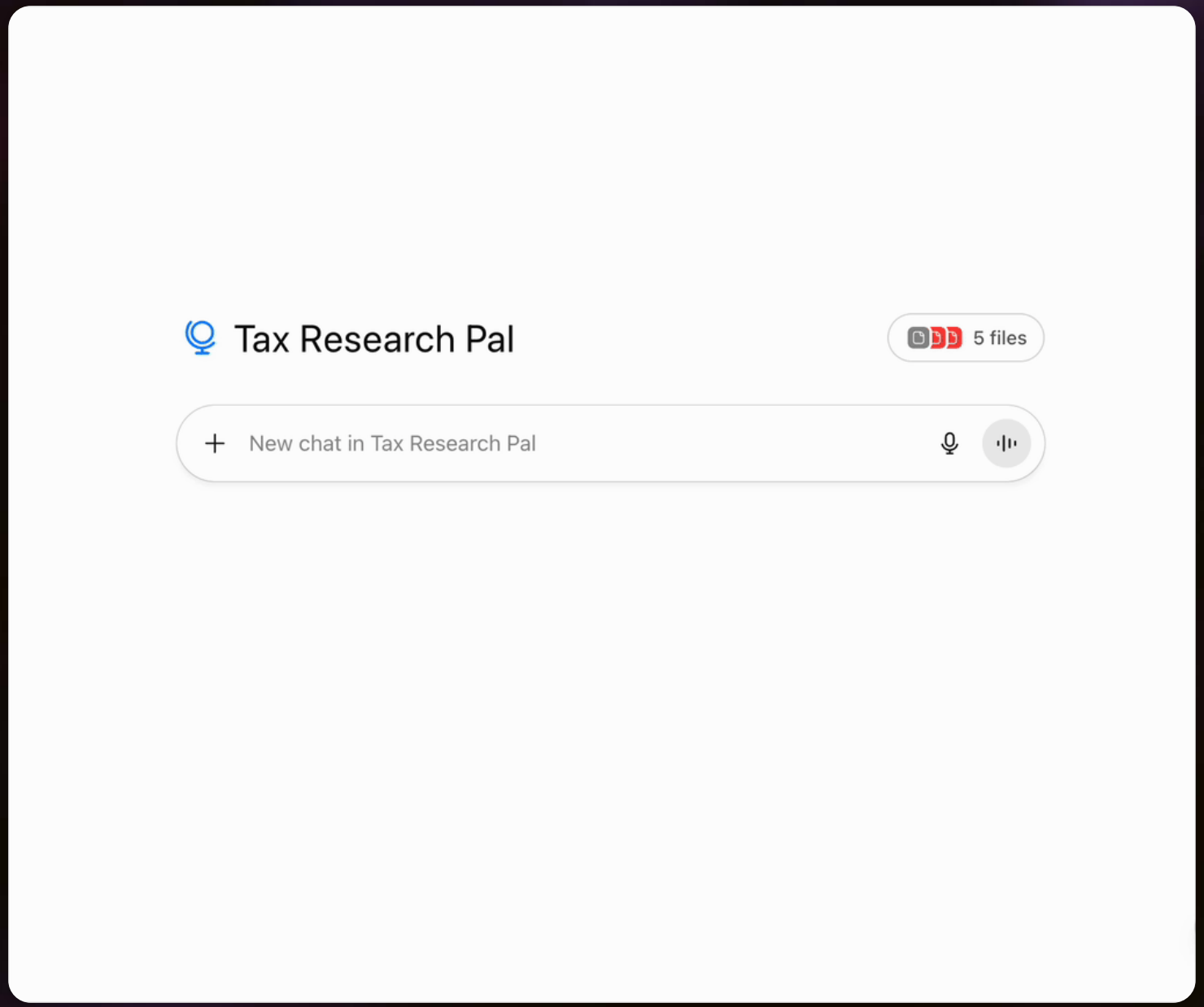
3hrs
time saved

2mins
time to result

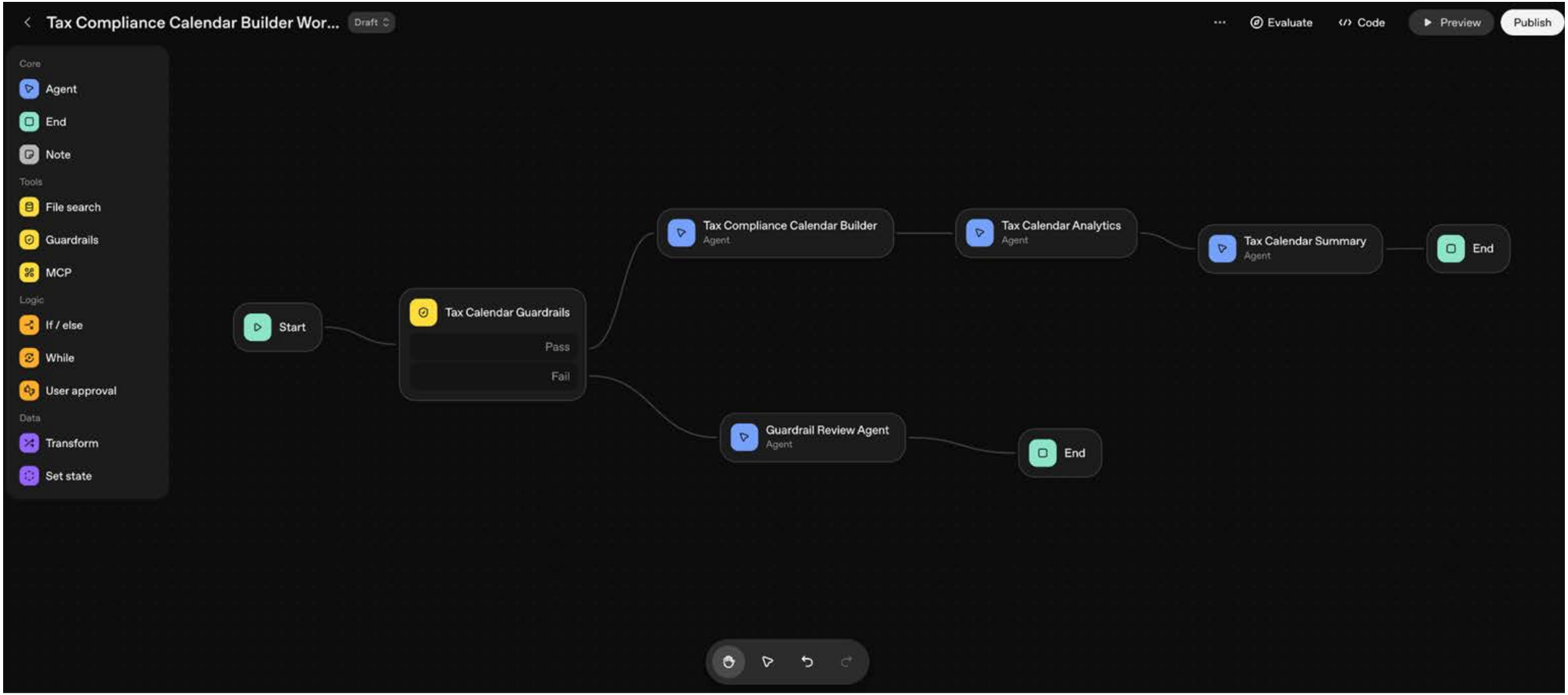
Prompt AI assistant researches tax issues using authoritative sources and produces concise, cited memos summarizing facts, issues, analysis, and implications across ASC 740, provision, return, SALT, and international contexts.

Uploads External tax guides and internal docs

Products GPT-5, Knowledge Base, Web Search



OpenAI Agent Builder Use Case - Tax Compliance Calendar Builder



4. Benefits & Challenges

What are the biggest benefits teams are seeing and any pitfalls they should be aware of?

🚧 What's Actually Blocking AI Adoption in Corporate Tax?

Fragmented Data is the #1 Blocker.
Modern cloud systems aren't the issue — data trapped in spreadsheets, SaaS silos, or lacking context is.
Fragmented Data → Can't orchestrate → Can't automate

No Agent Platform = Infrastructure Gap | Need context / data connectors to build agents
Without an orchestration layer, AI can't move from demo to production.
No Agent Platform → Isolated tools → No repeatable workflows

Governance Fog.
Teams don't know what's allowed, leading to avoidance or risky shadow usage.
Governance Fog → Unclear boundaries → Avoidance & risk

Change Fatigue & Skills Gaps.
People aren't resistant — they're exhausted. No structured learning = no traction.
Change Fatigue & Skills Gaps → No time → No adoption

Underdocumented Processes.
AI can't automate what isn't explicit.
Underdocumented Processes → No process backbone → No scale

5. Skills & Proficiency

What skills or capabilities will matter most as AI becomes more integrated into tax?

6. Collaboration with Technology Teams

How should tax teams collaborate with IT or Enterprise Tech teams to make AI successful?

7. Looking Ahead / Future Opportunities

Where is AI in tax headed in the next 12–24 months?

8. Q&A

What’s one area in your tax function where AI could help or where you’d hesitate to apply it?