

# Three separate checks for a reviewable tax file

Reader worksheet | October 27, 2026 | Raman Yakkala, AmitaSoft / TaxFlo founder

Use fabricated records only. This is a proposed discussion exercise; every case starts NOT RUN. It records observations about evidence readiness. An authorized practitioner retains tax judgment, eligibility decisions and final approval.

## Keep three conclusions separate

| Supplier / system                                                                                               | Authorized workflow                                                                                                                  | This file                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| What exact system, feature, period and control scope does the supplier evidence address? What is outside scope? | Can the assigned reviewer inspect the authorized source? Does a correction or reassignment preserve the appropriate access boundary? | Which source and version support the field? Is it the right period? What remains unanswered, and who owns it? |

### 1. Check the scope before relying on the badge

**Fictional input:** A vendor supplies a report covering System A; the demonstrated extraction feature is described as System B.

**Inspect:** Record the report scope and ask whether B is covered. A supplier control conclusion does not establish that a particular file is complete.

Observed evidence / unresolved question \_\_\_\_\_

Owner / next action / status: NOT RUN \_\_\_\_\_

### 2. A prior-year record does not answer this year

**Fictional input:** A fictional prior-year account statement exists. The current-year organizer answer is blank.

**Inspect:** Keep prior-year context distinct from a current-year answer. Preserve an open question and owner; do not infer closure or a tax consequence.

Observed evidence / unresolved question \_\_\_\_\_

Owner / next action / status: NOT RUN \_\_\_\_\_

# Corrections, access and handoff

Use the same fictional engagement throughout. Record what happened, not what a feature description promises.

## 3. A correction changes the supporting evidence

**Fictional input:** A reviewer inspected statement v1. A corrected statement v2 then arrives with a different amount.

**Inspect:** Identify v1 and v2, show which earlier work needs another look, and assign the unresolved question. Two versions are not independent confirmations.

Observed evidence / unresolved question \_\_\_\_\_

Owner / next action / status: NOT RUN \_\_\_\_\_

## 4. The next reviewer cannot inspect the source

**Fictional input:** The engagement is reassigned. The next reviewer lacks source permission.

**Inspect:** Check that a summary or cached snippet does not disclose restricted material. Record the authorized route to restore review and the responsible owner. This is a proposed negative test, not a claim that a product passed it.

Observed evidence / unresolved question \_\_\_\_\_

Owner / next action / status: NOT RUN \_\_\_\_\_

## 5. A populated field still needs source inspection

**Fictional input:** An extracted value lacks sufficient supporting context in the fictional original.

**Inspect:** Keep the unsupported value visible as unresolved. Capture source identity, period and reviewer action before any readiness conclusion. Do not convert extraction confidence into tax eligibility.

Observed evidence / unresolved question \_\_\_\_\_

Owner / next action / status: NOT RUN \_\_\_\_\_

## 6. Make the unresolved work explicit at handoff

**Fictional input:** One question remains open when a preparer hands the file to a reviewer.

**Inspect:** Name the question, authorized owner and next step. Keep supplier, workflow and file conclusions separate; final acceptance belongs to the practitioner.

Observed evidence / unresolved question \_\_\_\_\_

Owner / next action / status: NOT RUN \_\_\_\_\_

## A 20-minute comparison

Minutes 0-5: scope and starting state. 5-10: prior-year gap and correction. 10-15: access change and unsupported value. 15-20: handoff. Compare against the current method: elapsed review time, unsupported closures, and questions without owners. Results remain blank until observed.

TaxFlo is AmitaSoft's CPA use case on SafeVault's governed foundation. This worksheet proposes an evaluation; it asserts no certification, integration, measured saving or successful control test. Arrange a fictional-workflow discussion: [taxflo.us/contact-us](https://taxflo.us/contact-us).

Framework context: NIST AI Risk Management Framework, [nist.gov/itl/ai-risk-management-framework](https://nist.gov/itl/ai-risk-management-framework) (reviewed October 25, 2026). The three-check layout is a practitioner proposal, not a NIST certification or required procedure.