

Planning Recommendation Documentation Workpaper

Make the path from facts to recommendation explainable and defensible.

Practitioner Resource | Version 1.0 | September 2026

Taxpayer / Entity	
Planning issue	
Practitioner	
Analysis date	

Trigger

What caused the planning issue to be considered?

Verified facts and evidence

Authority and professional boundaries

Alternatives considered

Alternative	Tax Effect	Economic / Admin Effect	Downstream Interactions	Reason Kept / Rejected

Recommendation

Recommended action	
Why this alternative fits the verified facts	
Key assumptions / limitations	
Implementation steps	
Responsible party	
Deadline / timing	
Confirmation evidence	
Revisit trigger	

Practitioner control questions

- ☐ A planning trigger was not treated as an automatic recommendation.
- ☐ The recommendation is bounded by the facts and authority actually verified.
- ☐ Downstream effects were considered: What else does this touch?
- ☐ Net economic benefit was considered, not just headline tax savings.
- ☐ Implementation responsibilities are explicit.
- ☐ The file will show whether implementation actually occurred and what result was realized.

Practitioner use only. This resource is designed to structure professional analysis and documentation; it does not replace verification of current law, professional judgment, legal counsel, valuation expertise, investment advice, or other specialist review when applicable.

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