

Remediation Screening Workpaper

When something went wrong, test the remedy before accepting the result as final.

Practitioner Resource | Version 1.0 | September 2026

Taxpayer / Entity	
Issue / Tax period	
Practitioner	
Date identified	

What happened?

Screen for available remedies

- ☐ Correction on an originally filed return before the due date / superseding return where available.
- ☐ Amended return or administrative adjustment request.
- ☐ Late-election relief, inadvertent termination relief, or other statutory / administrative relief.
- ☐ Reasonable-cause relief or first-time / administrative penalty relief where applicable.
- ☐ Accounting-method correction or change procedure.
- ☐ Retirement-plan correction program or self-correction route.
- ☐ Refund claim / protective claim / informal claim.
- ☐ Appeal, reconsideration, collection alternative, or procedural remedy.
- ☐ State-specific correction, abatement, disclosure, or voluntary-compliance procedure.
- ☐ Specialist or legal review is required before proceeding.

Remediation analysis

Controlling deadline / statute	
Authority / procedure identified	
Facts still needed	
Estimated tax / penalty / economic effect	

Implementation owner	
Required filings / evidence	
Confirmation method	

Outcome

- ☐ Remedy pursued and completed.
- ☐ Remedy available but not pursued - rationale documented.
- ☐ No practical remedy identified after reasonable research.
- ☐ Further specialist review pending.

Practitioner notes / chronology

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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