

Verified / Inherited / Assumed Fact Workpaper

Separate what is known from what was merely carried forward.

Practitioner Resource | Version 1.0 | September 2026

Taxpayer / Entity	
Tax year / Planning period	
Practitioner	
Date prepared / updated	

Purpose

Use this workpaper to distinguish verified facts from inherited information and planning assumptions before a material conclusion is reached. A prior return, client label, software carryforward, or earlier workpaper may be evidence, but it is not automatically a verified fact.

Fact inventory

Fact / Attribute	Status	Source / Evidence	Effective Date	Why It Matters	Follow-Up Needed

Status definitions

[] VERIFIED - supported by current source evidence or direct confirmation appropriate to the issue.

[] INHERITED - carried from a prior return, file, software record, or earlier statement but not independently reverified for the current analysis.

[] ASSUMED - used temporarily for modeling or comparison and clearly identified as an assumption rather than a fact.

[] UNKNOWN - materially relevant information has not yet been obtained.

Conclusion control

- ☐ All material facts supporting the conclusion are verified or the limitation is explicitly disclosed.
- ☐ Material inherited facts were reconsidered rather than silently carried forward.
- ☐ Assumptions used in projections are documented and reasonable.
- ☐ Unknowns that could change the recommendation are identified.
- ☐ The file preserves the evidence relied upon or a clear reference to where it is retained.

Practitioner notes / unresolved items

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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