Tax Research Handover - One-Page Checklist

Matter or engagement reference	Prepared by	Date
Intended reviewer	**Version**	**Current status**

1. Research question and scope

Research question:

Purpose and required output:

Included in scope / outside scope:

2. Facts, assumptions and missing information

Confirmed material facts and their source

Reported but unverified information or assumptions:

Missing or inconsistent information

3. Relevant dates and period

Transaction or event date	Relevant period

Research current as at

Relevant legislation, ruling or guidance version:

4. Sources reviewed

Principal authorities relied upon - title, pinpoint reference and what each supports

Other material source reviewed and reason not relied upon

Original source material opened and checked

☐ Yes ☐ No ☐ Further check required

5. Current research position

Preliminary view, or reason no view has been reached

Main supporting facts or authorities

What still requires checking or may affect the view:

6. Unanswered questions and limitations

Main unresolved question

Material limitation, uncertainty or contrary material

Related issue requiring separate investigation or specialist review.

7. Next actions and review

Next action

Owner	Reviewer	Target date / deadline

Reviewer asked to check or decide:

Supporting documents or working papers located at

Expected outcome / next status

This checklist supports internal research handover and practitioner review. It is not tax advice and does not establish that the research or any conclusion is correct, complete or approved.