

How to use. Score each question from **0** to **10** using the anchors as a guide. Total out of 100. Be honest. This scorecard is designed for a Head of Tax assessing whether an in-house build of the tax stack is a genuine option, or a false economy dressed up as optionality.

1. In-house tax-engineering capability

- 0. No tax technologists. Tax and IT speak different languages.
- 10. A permanent, funded tax-technology team with its own backlog.

YOUR SCORE / 10

3. Segregation of duties and evidence of review

- 0. Preparer and reviewer are sometimes the same person.
- 10. Role-based access, workflow-enforced approvals, immutable audit log.

YOUR SCORE / 10

5. Number of entities in scope

- 0. Tax consolidated group with 20+ entities.
- 10. Single entity or small handful, no consolidation, no foreign branches.

YOUR SCORE / 10

7. Appetite for key person dependency

- 0. Low. Single points of failure, internal or external, are not acceptable.
- 10. High. Comfortable with a named owner, internal or vendor, carrying the stack.

YOUR SCORE / 10

9. Adaptability to upstream and downstream change

- 0. ERP upgrades, new subsystems, or regulatory change trigger a rebuild. Change is avoided.
- 10. Change is absorbed through rules and mappings, not a rebuild of the stack.

YOUR SCORE / 10

2. Tax control framework maturity

- 0. Controls live in tacit knowledge and reviewer memory.
- 10. Documented, tested, evidenced, reviewed quarterly against Justified Trust.

YOUR SCORE / 10

4. Book-to-tax complexity

- 0. Dozens of recurring adjustments, TOFA, Division 40, FX, PRRT, R&D.
- 10. Small handful of routine differences, stable year on year.

YOUR SCORE / 10

6. Transparency requirement

- 0. High. Every figure must trace from disclosure to rule to adjustment to GL, with evidence attached on demand.
- 10. Low. Manual reconciliations and spreadsheet trails are acceptable.

YOUR SCORE / 10

8. Complexity of the build

- 0. Sprawling stack of spreadsheets, macros and tactical fixes. Every new requirement adds another layer.
- 10. Clean, documented, modular. Technical debt is measured and actively paid down.

YOUR SCORE / 10

10. CFO and audit committee appetite for technology risk

- 0. Low tolerance. Any tax system surprise is a board-level event.
- 10. Technology-fluent CFO comfortable owning a custom tax platform.

YOUR SCORE / 10

Total

/ 100

Under 50

BUY

The build will become a second job for the tax team. A purpose-built platform is the lower-risk answer.

50 to 79

CONDITIONAL

A build is technically possible but depends on funded engineering, documented controls, and CFO tolerance for platform risk.

80 plus

HONEST EXCEPTION

The rare profile where a build can be defended on its own terms. Even here, revisit the control-versus-outcome question before committing.