AI in the Compliance and Value Chain

42nd Annual TEI-SJSU High Tech Tax Institute

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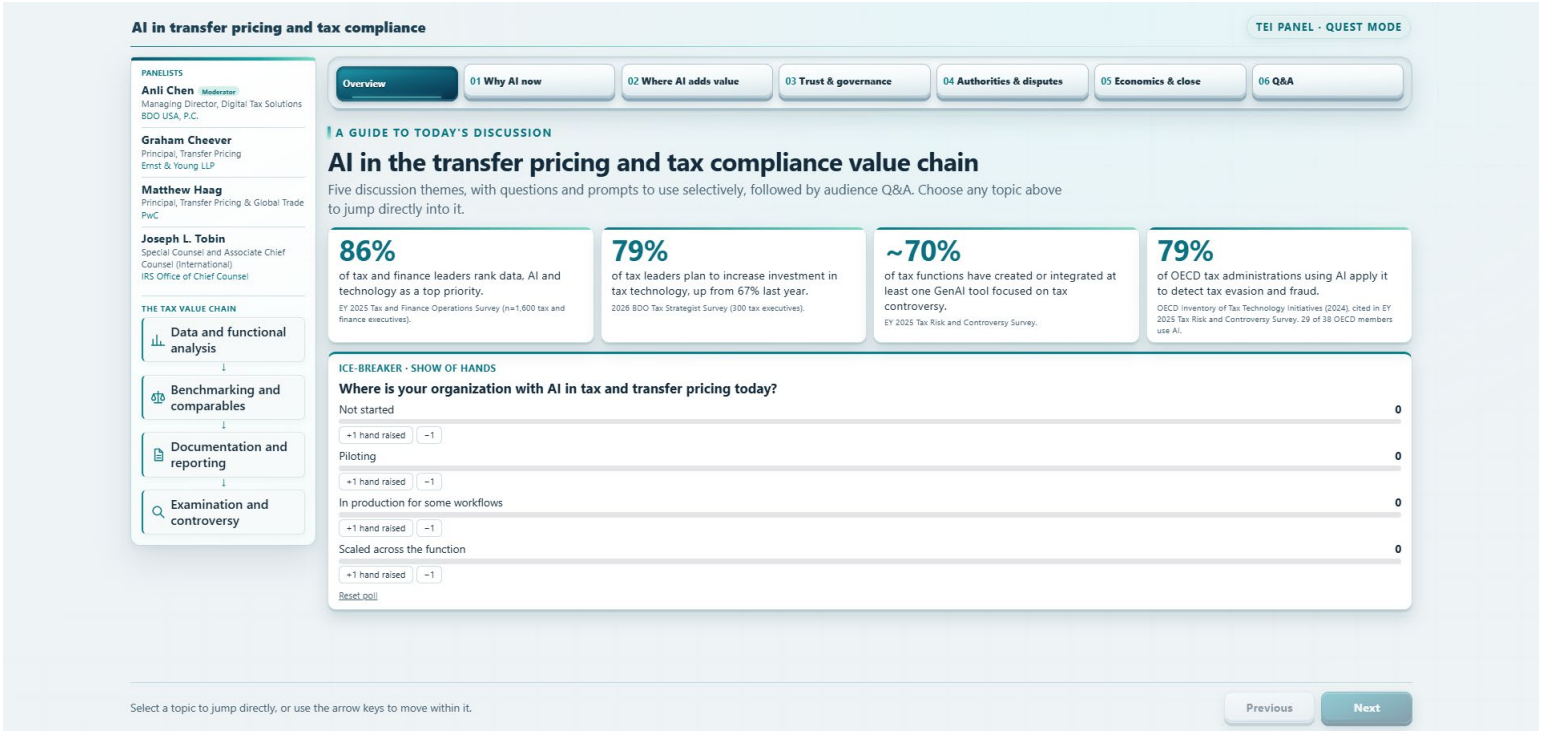
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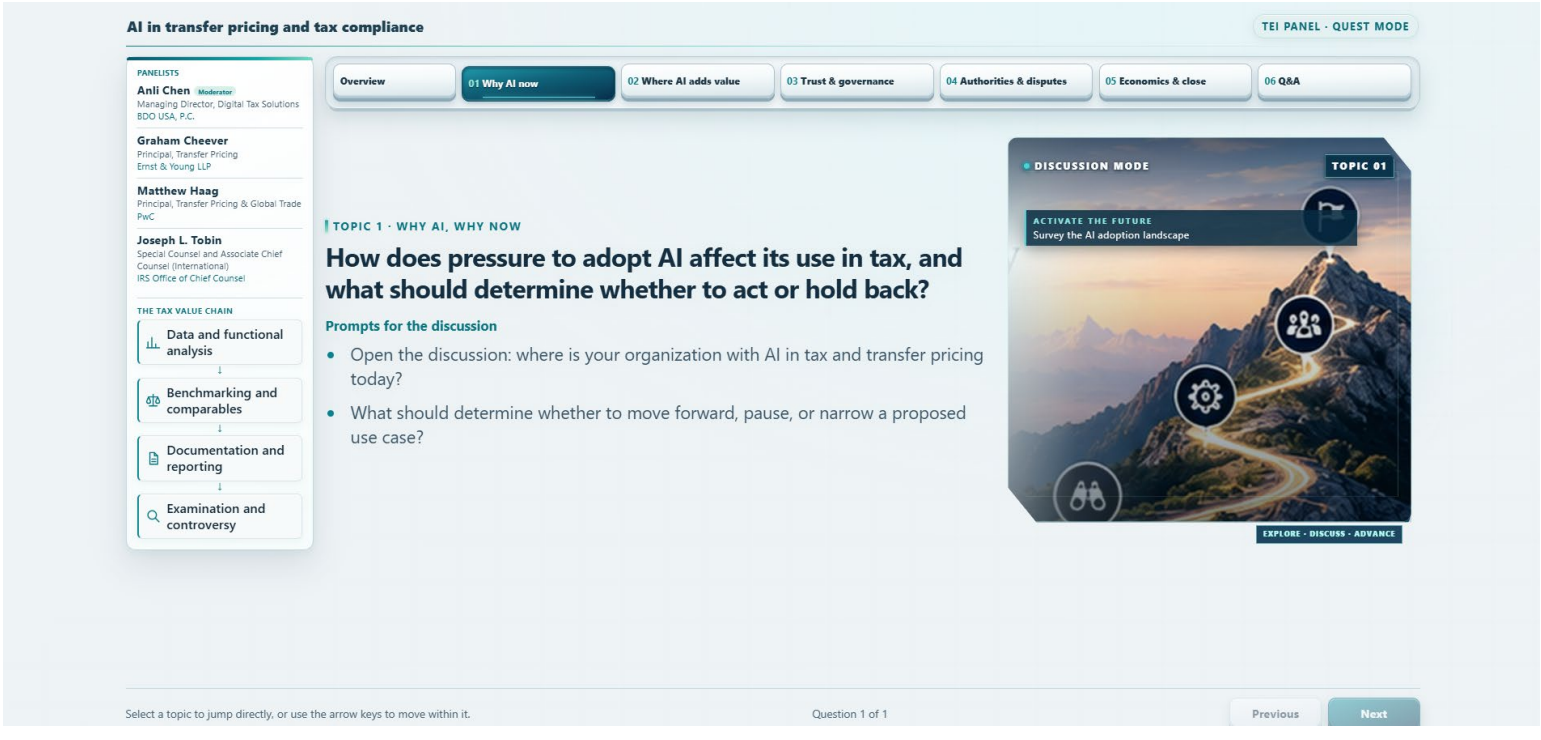
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AI in transfer pricing and tax compliance
TEI PANEL · QUEST MODE
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THE TAX VALUE CHAIN
Data and functional analysis
Benchmarking and comparables
Documentation and reporting
Examination and controversy
Overview
01 Why AI now
02 Where AI adds value
03 Trust & governance
04 Authorities & disputes
05 Economics & close
06 Q&A
A GUIDE TO TODAY'S DISCUSSION
AI in the transfer pricing and tax compliance value chain
Five discussion themes, with questions and prompts to use selectively, followed by audience Q&A. Choose any topic above to jump directly into it.
86%
of tax and finance leaders rank data, AI and technology as a top priority.
EY 2025 Tax and Finance Operations Survey (n=1,600 tax and finance executives).
79%
of tax leaders plan to increase investment in tax technology, up from 67% last year.
2026 BDO Tax Strategist Survey (300 tax executives).
~70%
of tax functions have created or integrated at least one GenAI tool focused on tax controversy.
EY 2025 Tax Risk and Controversy Survey.
79%
of OECD tax administrations using AI apply it to detect tax evasion and fraud.
OECD Inventory of Tax Technology Initiatives (2024), cited in EY 2025 Tax Risk and Controversy Survey. 29 of 38 OECD members use AI.
ICE-BREAKER · SHOW OF HANDS
Where is your organization with AI in tax and transfer pricing today?
Not started 0
+1 hand raised −1
Piloting 0
+1 hand raised −1
In production for some workflows 0
+1 hand raised −1
Scaled across the function 0
+1 hand raised −1
Reset poll
Select a topic to jump directly, or use the arrow keys to move within it.
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TOPIC 1 · WHY AI, WHY NOW
How does pressure to adopt AI affect its use in tax, and what should determine whether to act or hold back?
Prompts for the discussion
Open the discussion: where is your organization with AI in tax and transfer pricing today?
What should determine whether to move forward, pause, or narrow a proposed use case?
DISCUSSION MODE
TOPIC 01
ACTIVATE THE FUTURE
Survey the AI adoption landscape
EXPLORE · DISCUSS · ADVANCE
Select a topic to jump directly, or use the arrow keys to move within it.
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TOPIC 2 · WHERE AI CREATES VALUE IN THE CHAIN

Can AI make functional analysis better, or only faster?

1 2 3 4

Prompts for the discussion

- Where can AI help: interview preparation, transcript synthesis, or functional profiles?
- What might be lost if the interview itself is automated or summarized?

Select a topic to jump directly, or use the arrow keys to move within it.

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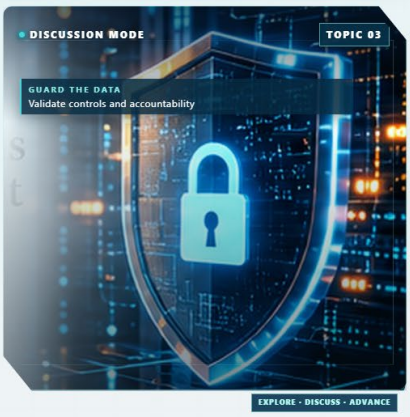
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TOPIC 3 · TRUST, OVERSIGHT, AND GOVERNANCE

What factors should influence whether, and how, AI is used in a tax process?

1 2 3 4 5

Prompts for the discussion

- How should the task, consequences of error, data sensitivity, and need for reproducibility affect the choice?
- How should those factors shape the level of automation and human oversight?

Select a topic to jump directly, or use the arrow keys to move within it.

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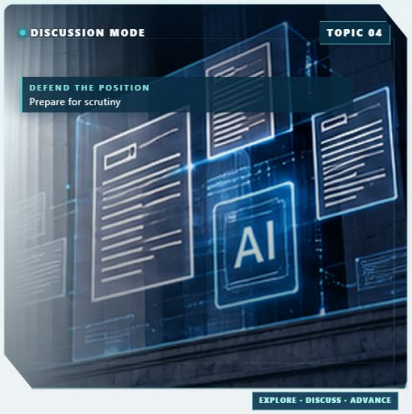
TOPIC 4 · TAX AUTHORITIES AND NEW DISPUTES

How might AI change tax-authority risk selection and information asymmetry, and what should taxpayers be ready to substantiate?

1 2

Prompts for the discussion

- How might tax authorities use AI to select issues or identify information gaps?
- What facts, analysis, and supporting evidence should taxpayers be prepared to substantiate?



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TOPIC 5 · THE ECONOMICS OF AI AND CLOSE

Beyond labor savings, what outcomes should a tax AI business case measure, such as quality, cycle time, risk reduction, and redeployed capacity, and how should they be measured?

1 2

Prompts for the discussion

- Which measures best capture value for a tax function, and what baseline is needed?
- How can teams distinguish sustained improvements in quality, cycle time, risk, or capacity from one-time savings?



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TOPIC 6 · AUDIENCE Q&A

Audience questions

Prompts for your questions

- Where in your own tax function could AI help, and what would stop you from using it?
- What would you need to see (controls, documentation, or regulator guidance) before relying on an AI-assisted result?

Wrap-up polls

WRAP-UP POLL · YOUR PICK

Which step in the value chain would you hand to AI first?

Data and functional analysis	0
+1 hand raised · −1	
Benchmarking and comparables	0
+1 hand raised · −1	
Documentation and reporting	0
+1 hand raised · −1	
Examination and controversy	0
+1 hand raised · −1	
None of them yet	0
+1 hand raised · −1	

Reset poll



Select a topic to jump directly, or use the arrow keys to move within it.

Question 1 of 1

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