AI in the Tax Department: Considerations Beyond Immediate Results

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Generative AI Adoption: The New Baseline

- Widespread consumer AI adoption among attorneys and clients
- Generative AI embedded in mainstream legal research and drafting tools
- Governance gaps: 44% of firms lack formal AI policies
- Yet, 79% of legal professionals utilize AI tools
- Hallucination prevalence remains a reliability concern
- Visibility gap: 68% of clients unaware if their firm uses AI
- And 85% of firm respondents do not collect ROI data on AI usage, and 75% for corporate legal departments

68%

of clients are unaware whether their law firm uses AI tools

Thomson Reuters Institute, The Great AI Disconnect (Mar. 18, 2026)

AI in the Tax Department: Ethical and Legal Considerations

SB 574 – Rules for AI Usage for California Attorneys

- Attorneys using GenAI must protect confidential, personally identifying, and other nonpublic information;
- Take reasonable steps to verify GenAI output and correct erroneous or hallucinated material they use;
- Disclose GenAI use for documents submitted to a court; and
- Consider whether disclosure is appropriate for content provided to the public.

- Applies to all CA-barred attorneys, wherever practicing.

KEY TAKEAWAY

Lawyers may use GenAI, but SB 574 prohibits them from delegating the practice of law to GenAI.

SB 574 – Rules for AI Usage for California Attorneys

- The attorney signing a California court* filing must personally verify the citations therein. The requirement expressly includes citations supplied by GenAI but applies regardless of whether GenAI was used.

- *Amends Section 128.7 of the Code of Civil Procedure, which applies to California state courts.

Circular 230 Proposed Updates – December 2024

- Recognizing the increasing use of digital tools, the proposed regulations mandate that practitioners maintain technological proficiency as part of their practice before the IRS.
- The proposed regulations would add the following language to § 10.35:
  - "Competency includes understanding the benefits and risks associated with relevant technology that is used by the practitioner to provide services to clients or to store and transmit tax return and other confidential information."

"[A] lawyer must attain baseline technological competence by developing a reasonable understanding of the relevant AI system's capabilities, data sources, limitations, and material risks and benefits before deploying it in connection with legal services."
-California Bar 2026 Practical Guidance

Circular 230: §10.22 (Diligence as to Accuracy)

(a) *General*. A practitioner must exercise due diligence—

(1) In preparing or assisting in the preparation of, approving, and filing tax returns, documents, affidavits, and other papers relating to IRS matters;

(2) In determining the correctness of oral or written representations made by the practitioner to the Dept. of the Treasury;

(3) In determining the correctness of oral or written representations made by the practitioner to clients with reference to any matter administered by the IRS

(b) *Reliance on Others*. . . . A practitioner will be presumed to have exercised due diligence for purposes of this section if the practitioner relies on the work product of another person and the practitioner used reasonable care in engaging, supervising, training, and evaluating the person, taking proper account of the nature of the relationship between the practitioner and the person.

A tax professional must ensure the accuracy of statements:

- They made with the help of Gen AI; and
- Made by those they supervise for the proper use of Gen AI.

Sanctions – Pro Hac Vice Admission

- *Wadsworth v. Walmart Inc*., No. 2:23-cv-118-KHR, (D. Wyo. Feb. 24, 2025) – three attorneys who signed a motion containing eight hallucinated cases were sanctioned .
  - The drafter, Ayala, had his pro hac vice admission revoked.
  - Morgan and Goody were each fined $1,000
- A year later, Michael Morgan's application to appear PHV in Mass. state court was denied based on the earlier sanction.
  - "Attorney Morgan's role in submitting hallucinated case citations to a Federal District Court, and his failure in that action to review motions that he allowed to be filed over his signature, provide ample grounds for denying his request to appear pro hac vice in this case."



Riddle Aggregates LLC. v. Commissioner

- The IRS withdrew an appraisal expert's rebuttal reports in a conservation easement Tax Court trial after opposing counsel argued that the reports contained AI-generated errors.
  - The report contained erroneous block quotes and citations.
  - The expert could not recall if he used AI in preparing the reports, but said he may have.
- AI he commonly used – ChatGPT, Gemini, and Grammarly.
- IRS Counsel argued the errors would impact the reports' weight, but not admissibility.
- Judge Kerrigan advised that "the best path forward is going to be to withdraw" the reports, which the IRS did.

Circular 230: § 10.36 (Procedures to Ensure Compliance)

"(a) Any individual subject to the provisions of this part [i.e., Circular 230] who has … principal authority and responsibility for overseeing a firm's practice governed by this part, including the provision of advice concerning Federal tax matters and preparation of tax returns, claims for refund, or other documents for submission to the Internal Revenue Service, must take reasonable steps to ensure that the firm has adequate procedures in effect for all members, associates, and employees for purposes of complying with [Circular 230]."

OPR Guidelines:

- Firms must deploy internal policies and procedures for compliance with Circular 230 in the AI space, with coverage that includes:
  - Staff: comprehensive training on use of AI (the risks – technological and other — and the requirements).
  - Rules applicable internally (within the firm)
    - Established protocols for secure data handling, AI accuracy monitoring, etc.
  - Contracting with external providers
    - Outsourced or third-party AI tools should be vetted.
- And all steps and processes documented to show adherence to section 10.36.

ABA Formal Opinion 512

Generative AI and the Model Rules (July 29, 2024)

Competence (Rule 1.1)	Verify AI outputs; understand limitations; maintain tech competence
Confidentiality (Rule 1.6)	Self-learning tools require informed client consent before input of confidential information
Communication (Rule 1.4)	Disclose AI use when outputs materially drive legal decisions
Supervision (Rules 5.1/5.3)	Establish firm policies; train personnel; monitor AI use

ABA Model Rules – Candor to the Tribunal

- Rule 3.3 Candor Toward the Tribunal
  - "A lawyer shall not knowingly (1) make a false statement of fact or law to a tribunal or fail to correct a false statement of material fact or law previously made to the tribunal by the lawyer; (2) fail to disclose to the tribunal legal authority in the controlling jurisdiction known to the lawyer to be directly adverse to the position of the client and not disclosed by opposing counsel;"
- Rule 4.1(a)
  - "In the course of representing a client a lawyer shall not knowingly: (a) make a false statement of material fact or law to a third person . . . ."
- Rule 1.0(m)
  - "'Tribunal' denotes a court, an arbitrator in a binding arbitration proceeding or a legislative body, administrative agency or other body acting in an adjudicative capacity. A legislative body, administrative agency or other body acts in an adjudicative capacity when a neutral official after the presentation of evidence or legal argument by a party or parties, will render a binding legal judgment directly affecting a party's interests in a particular matter."

Other Rules – Candor to the Tribunal

- AI case history and subsequent state regulation modification focus on the importance of adherence to Fed. R. Civ. P. 11, requiring attorneys to report use of AI and fulfillment of reasonable inquiry requirements within Representation to the Court.
- Tax Court Rule 33 likewise requires a representation that the signing party has read the pleading and has reasonably inquired that the pleading is accurate (both to the facts and law presented).
- Both requirements of these rules do not require modification to apply to AI-generated materials.

Confidentiality

The Problem: Confidentiality

> "When litigators use generative AI to help answer a specific legal question or draft a document specific to a matter by typing in case-specific facts or information, they may share confidential information with third parties, such as the platform's developers or other users of the platform, without even knowing it."

Rawia Ashraf, Thomson Reuters

California Bar 2026 Practical Guidance – Confidentiality

California Bar 2026 Practical Guidance suggests lawyers should:

- Not input any confidential information of the client into a generative AI tool that may present material risks to confidentiality, absent informed client consent.
- Consult with IT or cybersecurity professionals to ensure the AI system used "adheres to stringent security, confidentiality, and data retention protocols."
- Review the Terms of Use and other information to determine how inputted information is used.
- Ensure the platform does not share inputted information with third parties.
- Ensure the platform does not use the information for its own use, such as to train or improve its own product.

New York State Bar Association Formal Opinion 2025-6

Ethical Issues Affecting the Use of AI to Record, Transcribe, and Summarize Conversations with Clients

- An attorney should obtain client consent before recording the call. (Rule 8.4)
- Should consider whether recording, transcribing and summarizing is tactically well-advised in the circumstances, including issues of confidentiality and privilege. (Rule 1.6).
- Should check the work product for accuracy if there is a possibility the transcription or summary will be preserved and potentially relied upon. (Rule 1.1).
  - Under Rule 1.1 (duty of competency), attorneys must understand the AI technology they use, including its terms of service, security features, and limitations.
- Supervise and train those they supervise in the use of AI tools and understanding of related ethical obligations. (Rules 1.1, 5.1 & 5.3).

If an attorney knows a client is recording a call with an AI tool, the lawyer should advise the client of the disadvantages of doing so.

- Advise client about privacy and privilege risks since storage of information will not be under attorneys' control.
- Consider engagement-letter terms limiting responsibility for unreviewed AI summaries.
- Be clear that the attorney is not endorsing, relying upon, or responsible for outputs from client-controlled AI tools.

Privilege and Work Product

Attorney-Client Privilege: Traditional Framework

Required Elements

- Communications
- Between attorney and client
- That are intended to be, and in fact were, kept confidential
- For the purpose of obtaining or providing legal advice.

- Can waive this privilege by disclosure to **a** 3rd party

Work Product Doctrine: Core Principles

- Purpose: Protect adversarial process
- **"Provides qualified protection for materials prepared by or at the behest of counsel in anticipation of litigation or for trial."**
- Importantly, the rule states that it must be prepared by the attorney or his/her agents
- FRCP 26(b)(3): Protects documents and tangible things
- Different waiver standard than privilege: Requires disclosure to adversary
- Opinion work product (mental impressions) gets near-absolute protection

Key Distinction: Work product waiver requires disclosure to an adversary, not merely to a third party. This distinction is central to the Warner analysis.

United States v. Heppner

820 F.Supp. 3d 292 (S.D.N.Y. Feb. 17, 2026)

Facts

- Criminal Defendant used consumer Claude AI
- Drafted ~31 strategy documents post-subpoena
- Acted on own volition, without counsel direction
- Later shared materials with attorney
- Materials seized under warrant

Holding

Neither attorney-client privilege nor work product protection applies

- No attorney-client relationship with AI
- No confidentiality maintained
- Not prepared by/at direction of counsel

Heppner: Privilege Analysis

No Attorney-Client Relationship	An AI chatbot cannot form the "trusting human relationship" required for privilege; no attorney-client relationship exists
No Confidentiality	Anthropic's privacy policy allows use of inputs for training, improvement, and disclosure (including to regulators); Claude's disclaimer disclaims providing legal advice
No Purpose of Legal Advice	Claude's own terms disclaim providing legal advice; user cannot reasonably believe otherwise. But left open that it would be a close call if directed by attorney. See note below.
Kovel Caveat: Court left open whether AI use directed by counsel might qualify under Kovel agency doctrine	

Heppner: Work Product Analysis

Not Prepared By or At Direction of Counsel

The defendant created the documents on his own initiative, without attorney involvement or direction. The court found this dispositive.

Defendant Not Acting as Counsel's Agent

Even though materials were later shared with counsel, they were not created as part of the attorney's litigation preparation.

Did Not Reflect Counsel's Strategy at Creation

At the time of generation, the documents did not embody attorney mental impressions or litigation strategy.

Warner v. Gilbarco, Inc.

820 F.Supp. 3d 629 (E.D. Mich. Feb. 10, 2026)

- Pro se plaintiff used ChatGPT to draft litigation documents
- Defendants sought all AI documents and usage history
- Court denied discovery request

Work Product Protected Materials prepared in anticipation of litigation retain protection	**AI Is a Tool, Not a Person** Using AI is analogous to using a word processor or legal database
No Adversary Disclosure Sharing with AI ≠ disclosure to adversary; no waiver	**Not Relevant/Proportional** Overbroad request; not proportional to needs of the case

Morgan v. V2X, Inc.

2026 WL 864223 (D. Colo. Mar. 30, 2026)

- **Court protects pro se work product under Rule 26(b)(3) because it protects the party.**
- Compels disclosure of the AI tool's name (no mental impressions revealed by identifying the tool)
- Distinguishes Heppner: civil context; pro se acts as own advocate
- Protective order amended: No AI unless provider contractually bars training and third-party disclosure

Morgan Standard for Protective Orders:

AI tools may be used only if the provider contractually bars (1) use of inputs for training, and (2) disclosure to third parties. This is emerging as the enterprise standard.

Jeffries v. Harcros Chemicals Inc.

2026 WL 820218 (D. Kan. Mar. 25, 2026)

- **Amends protective order to bans use of "open" AI for all discovery materials**
- "Practically impossible" to claw back data once uploaded to open AI
- Centralized repository risk: all inputs potentially accessible
- Allows closed/enterprise tools with adequate safeguards
- Rejects First Amendment objections to AI restrictions

Practical Impact: Courts may prohibit open AI for discovery workflows entirely. Firms must confirm their tools qualify as "closed" systems before processing case materials.

The Heppner–Warner Divide

Issue	Heppner	Warner
Nature of AI	Third party (destroys confidentiality)	Tool (like word processor)
Work Product Waiver	Never attached (no counsel direction)	No waiver (no adversary disclosure)
Discoverability	Fully discoverable	Protected from discovery
Pro Se Status	Not dispositive (criminal context)	Supportive of protection
Unresolved	Enterprise + counsel-directed use (Kovel theory left open)	

Source: Jones Walker, "Heppner–Warner Split Deepens AI Privilege Uncertainty" (Mar. 5, 2026)

Enterprise AI as Structural Protection

Enterprise Data Processing Agreements

No-training clauses, confidentiality commitments, restricted disclosure provisions

Documentation Infrastructure

Logging, audit trails, matter-specific prompt records to support privilege claims

Morgan Protective Order Standard

Align platform terms with Morgan's requirement: provider must bar training and third-party disclosure

Attorney Direction

Counsel directs AI use; prompts reflect litigation strategy; Kovel agency theory preserved

Key Risks & Considerations

The Threat of Third-Party Disclosure

- Waiver Risk: Inputting sensitive data into public or "open" AI models may constitute a disclosure to a third party, effectively waiving attorney-client privilege.
- Terms of Service: Many AI providers reserve the right to use input data to train future models, meaning your "confidential" prompt could resurface in another user's output.

Is AI-Generated Content "Privileged"?

- Human Element Requirement: Privilege generally attaches to communications between humans (attorney and client). Unclear whether content generated solely by AI without significant human legal tailoring may not be protected.
- Work Product Doctrine: While AI can help draft documents, the "mental impressions" of a human lawyer are still required to secure Work Product protection during discovery.

The "Listening" Problem

- Passive Recording: Unclear whether AI meeting assistants or "listeners" that record and transcribe meetings can create a discoverable record that traditional handwritten notes might have avoided.

Best Practices for Protection

- Data Residency: Understanding where AI data is stored and who has access to it (confidentiality expectation).
- Use Enterprise/Closed Systems: Only use AI tools with "zero-retention" or "no-training" clauses.
- The "Human-in-the-Loop": Ensure all AI output is reviewed, edited, and adopted by a human attorney to maintain the legal advice shield.
- Prompt Engineering: Avoid including specific party names or sensitive or identifiable information in prompts unless using a secure, private instance.

Practical Guardrails to Preserve Protection

01	**Counsel-Directed AI Use**	All AI interactions initiated and supervised by attorney; document direction
02	**Enterprise Platform Terms**	Confirm no-training, confidentiality, and restricted-disclosure contractual protections
03	**Prompt Conventions**	Identify matter, direct as attorney work product; structure reflects strategy
04	**Retention and Logging**	Maintain prompt/output logs as work product; support privilege log entries
05	**Opinion Work Product Labels**	Explicitly label materials reflecting mental impressions and strategy
06	**Never Paste Privileged Facts Into Consumer AI**	Consumer terms defeat any privilege claim; use enterprise tools exclusively

Tax Department Use of AI: Risks

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AI Document Risks

Substations
- Fabricated invoices/receipts that "look right" but never occurred
- Altered amounts, dates, vendors, or line items to fit deductions/credits
- Inconsistencies (tax rate, tipping norms, addresses) that evade quick review
- Missing source records or weak third-party corroboration

Controls that reduce exposure (practical checklist)
- Engagement letter & reasonable inquiry: prohibit fabricated docs; if reasons exist, ask whether AI was used
- Train staff on AI red flags (format artifacts, inconsistent metadata, implausible detail)
- Maintain defensible workpapers: what was reviewed, what was questioned, and the client's response



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Client Use of AI

- In 2026, legal professionals suggest managing clients who use generative A.I. through a combination of proactive education, rigorous verification protocols, and clearly defined service scopes.
- As clients increasingly use consumer AI for initial drafting and research, lawyers must adapt to ensure ethical compliance and protect the attorney-client relationship.

Client Use of A.I – Set Expectations Early (and in Writing)

Consensus recommendation

Address AI use at the outset of representation.

How professionals suggest doing this

- Discuss AI use during intake or onboarding, just as you would expectations about communication or document sharing.
- Include a clause in engagement letters that:
  - Clarifies that AI-generated content is **not a substitute for legal advice**
  - States that the lawyer—not the client's AI tool—controls legal strategy and filings
- Explain that AI outputs may be inaccurate, outdated, or jurisdictionally wrong.

Why

This reduces later disputes, protects against "but ChatGPT said…" arguments, and helps satisfy competence and communication obligations.

AI in the Tax Department: Tax Operating Model Considerations

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AI: How it will reshape the Tax workforce

AI will transform tax functions into strategic business partners. Routine activities will become increasingly automated, allowing tax teams to focus on planning, forecasting, risk management and advisory services.

The role of the tax professional will also transform. AI will shift human responsibilities from execution to oversight, analysis, and strategic decision support. Success will depend on combining AI-enabled capabilities with strong governance, effective controls, and human judgment.

ROLES EVOLVE

AI will redefine how tax teams are structured, organized and deployed.

AUTOMATION EXPANDS

Reporting and compliance will become increasingly automated, enabling leaner and more scalable teams

NEW CAPABILITIES EMERGE

Greater focus on AI governance, data transformation and quality control roles

SKILLS TRANSFORM

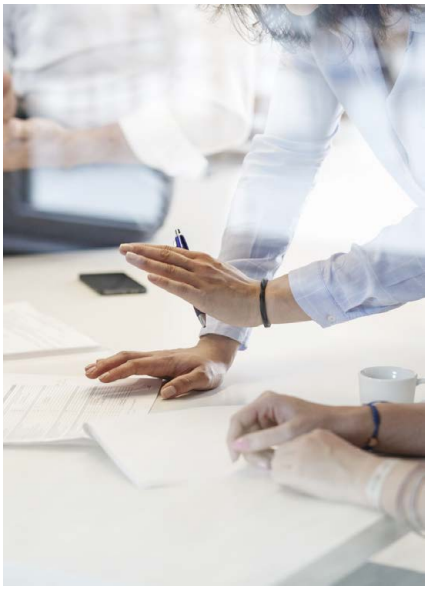
Hiring and skill sets will shift from traditional tax technical to hybrid and/or technology heavy backgrounds

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AI: From Preparers to Strategic Reviewers

As AI automates many data gathering, reconciliation, and compliance activities, organizations must be deliberate in ensuring tax professionals continue to develop foundational technical and analytical skills.



Opportunities:

- AI can perform basic tasks quicker and with more efficiency e.g., verifying trial balances, identifying new accounts, mapping balances to workpapers
- Resources can shift focus to reviewing for exceptions and high-risk items
- Allows for more emphasis on tax planning and strategic initiatives

Considerations:

- Organizations must balance efficiency with preserving technical skill development of junior staff
- Define a process to identify and review errors in calculations or supporting data
- Leadership must be able to explain tax calculations so all AI generated results must be clearly documented

AI: Increased importance of governance and controls

As AI becomes embedded within the tax function, governance and controls will become increasingly critical. Organizations will need AI-specific controls for model validation, data lineage, and exception monitoring, while maintaining human oversight and accountability for AI-generated outputs. Increased regulatory and audit scrutiny will further elevate the importance of a robust control framework.

Source Data	Validate the completeness and accuracy of ERP, payroll, fixed asset, legal entity and operational data feeding tax calculations
AI Model Governance	Review assumptions, logic, outputs and performance before deployment and on a recurring basis
Human Review	Evidence of human review and approval over AI-generated tax calculations, workpapers, provisions, transfer pricing analysis, etc.
Segregation of Duties	Restrict the ability to modify tax-sensitive data, AI models or automated workflows without appropriate authorization
Exception Monitoring	Monitoring in place to ensure AI-generated outputs adhere to applicable tax laws, accounting standards and internal tax policies
Change Management	Governance changes and updates to tax rules, AI models, data sources and automation processes

Creating the tax department of the future

A tax operating model that is agile to meet changing business needs is key to managing growth.

- Create processes fit for public company scrutiny – *SOX controls, TP policy, tax calcs*
- Put governance in place to manage new compliance – *financial reporting and disclosures*
- Stand-up tax solutions that give transparency and speed to tax teams – *provision, compliance software*
- Embed tax requirements in enterprise systems – *tax engines*
- Create speed to insights by leveraging cloud data solutions to manage big data - *data warehouses, automation, analytics/dashboarding tools*
- Design the structure and roles of the tax organization – *segment-aligned, regional, outsourced*
- Manage service-level-agreements with the business to monitor tax – *FP&A partnering, procurement, etc.*

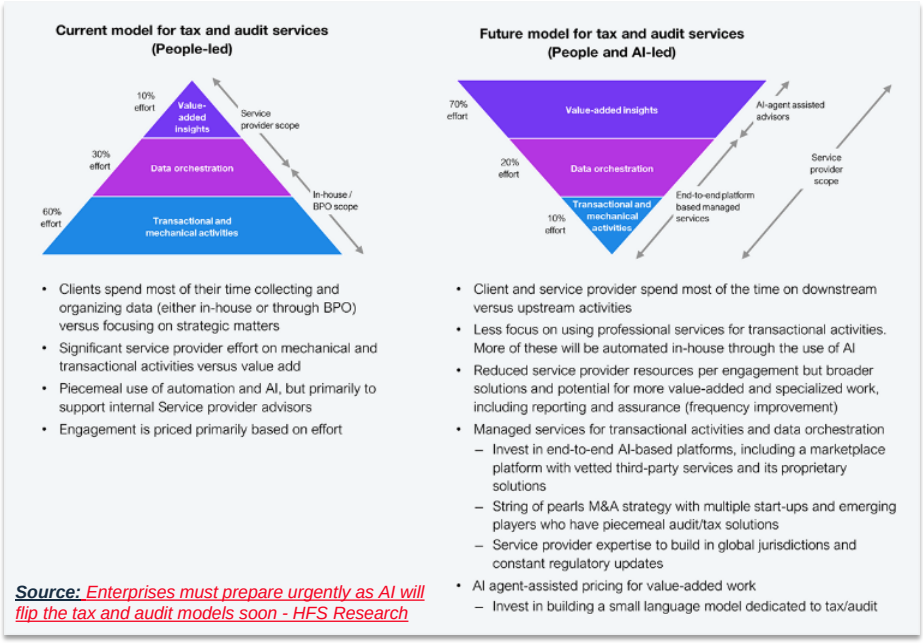


Compliance is the new commodity

Tomorrow's tax operating models maximize AI to accelerate the "mechanical activities" associated with routine compliance and reporting

What strategic tax partners look like:

- Leveraging technology in ways to accelerate time-to-insights
- Businesses are moving faster than ever – processes must be agile



Best-in-class vs. best-in-cost

Developing the appropriate tax sourcing strategy demands leadership face a **strategic trade-off between best-in-class and best-in-cost** approaches.

Does this trade-off still exist? Activities you previously sent to lower-cost providers may now be candidates for automation, and some judgment roles may need to be redefined around oversight of AI output. Vendor contracts also need to address how providers use AI, data handling, and accountability for errors.



Strategic enabler
Tax is a business partner in planning, modeling, and value creation

Skilled function using advanced tools (e.g., AI, scenario modeling)

Automation and shared services + retained in-house experts for strategic work

Compliance-focused, uses shared services or outsourcing to reduce cost

Cost-effective
Low-cost outsourcing and automation emphasized

Responding to the “AI Bottleneck”

Responding to the “AI Bottleneck”

1. New volumes of notices, obligations and content

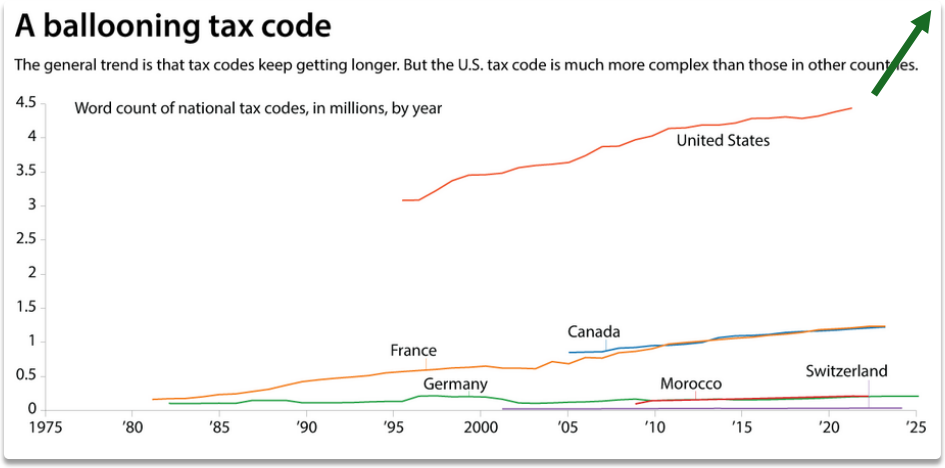
Andersen is seeing the beginning of a rise in state-level enforcement.

Why?

Both in quantity and breadth, AI will fuel the next increase in taxpayer notices, inquiries and obligations.

The response

Renew your focus on document management and process monitoring.



Responding to the “AI Bottleneck”

2. An executive push back on “AI Slop”

Artificial intelligence has turned citizen-developers into real developers, creating new risks and a broader set of solutions to govern for leadership.

Why?

When nobody owns and defends the “process”, AI solutions create more harm than good.

The response

1. Focusing AI on ***improving the process***, not accelerating the output
2. Producing the evidence of the process, not just the output



Best Practices



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Client Use of A.I. – Reframe AI as a Tool, Not an Authority

Professional framing approach

- Treat AI like Google on steroids—helpful for background knowledge, **not** legal conclusions.
- Acknowledge usefulness where appropriate (e.g., organizing thoughts, summarizing facts) so clients don't feel dismissed.

Sample language professionals recommend

"AI can be useful for generating ideas or questions, but it doesn't know your facts, jurisdiction, or risk tolerance—and it can't take responsibility for the outcome. That's my role."

Why

Clients are more receptive when lawyers don't sound defensive or anti-technology.



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Client Use of A.I. – Establish Clear Boundaries

Best-practice guidance

- Tell clients explicitly whether you will review AI-generated drafts—and under what conditions.
- Many professionals recommend:
  - Accepting AI drafts only as **informal brainstorming**
  - Requiring clients to disclose when content is AI-generated
  - Declining to "fact-check" or "clean up" large volumes of AI text without additional fees

Ethical angle

Lawyers must avoid becoming unwitting conduits for false citations, hallucinated facts, or misleading statements.

Client Use of A.I. – Educate Clients on the Risks (Don't Lecture)

Common professional advice

- Give a short, concrete explanation of risks rather than a technical deep dive.
- Key points to emphasize:
  - AI may fabricate cases, statutes, or quotes
  - Free Open-Based A.I. Platforms do not reliably know:
    - Current law
    - Local rules
    - Procedural deadlines
    - Overreliance can harm their case or credibility

Tip

Use real-world examples (sanitized, non-alarming) rather than abstract warnings.

Client Use of A.I. – Maintain Control Over Legal Strategy and Filings

Strong professional consensus

- Lawyers should retain **exclusive authority** over:
  - Legal arguments
  - Citations
  - Court filings
  - Communications with opposing counsel or the court
- If a client insists on using AI-generated legal arguments:
  - Professionals recommend documenting your advice and disagreement
  - Refusing to file or endorse content you believe is inaccurate or unethical

Ethics rules implicated:

- Competence
- Candor to the tribunal
- Professional independence of judgment

Client Use of A.I. – Use Documentation to Protect Yourself

Risk-management professionals emphasize

- Document key conversations about AI misuse
- Confirm advice in follow-up emails when a client persists in relying on AI over counsel

Example

"As discussed, the AI-generated cases you provided are not valid authority, and I do not recommend relying on them for your matter."

This helps protect against later malpractice or grievance claims.

Client Use of A.I. – Know When It Becomes a Representation Issue

Professionals caution

- Excessive or defiant AI reliance can signal deeper problems, such as:
  - Lack of trust in counsel
  - Unreasonable expectations
  - Difficulty accepting professional judgment
- In extreme cases, best practices may include:
  - Resetting the attorney-client relationship
  - Revising scope or fees
  - Withdrawal, if permitted and necessary

Client Use of A.I. – Train Internally for Consistency

Law firm management guidance

- Firms should adopt a consistent internal stance, so clients don't receive mixed messages
- Train associates and staff on:
  - How to respond to AI-heavy client submissions
  - Approved language and escalation paths
- Consistency reinforces credibility and reduces risk.

Questions?

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