SAVANT

The 2026 Tax Leader Decision Map

A Roadmap for Tax Leaders Navigating Complexity, Compliance, and AI

A Practical Guide for 2026 Tax Decisions

The tax function enters 2026 with more moving parts and less room for improvisation. Global reforms are set to accelerate, authorities are expanding real-time and digital reporting, and boards will ask for tighter cost control without relaxing compliance expectations. The question isn't whether change will continue, but how to make decisions that hold up under pressure and are simple to execute quarter after quarter.

The 2026 Tax Leader Decision Map is written is written to help you make those choices quickly and defensibly. Each section frames a critical question to ask yourself and your team, then gives actionable advice on what to do next.

Turn the page and start making the next quarter meaningfully easier than the last.

1

What External Forces Will Shape Your Tax Posture in 2026–2027?

Tax will sit closer to the center of enterprise decisions because forces outside the function are reshaping how obligations are calculated, evidenced, and reported. The near-term picture is defined by new rules that change what must be reported and when, business model shifts that change where value is created, and technology that can elevate stewardship only if data and skills keep up.

Four Forces to Plan and Prep Around

Evolving Regulatory Landscape

Base Erosion and Profit Shifting (BEPS) Pillar Two continues to harden through local enactments and the phase-out of transitional safe harbors. Exposure depends on jurisdictional effective dates, your covered taxes, and intercompany flows. Expect increased scrutiny of entity IDs, jurisdictional allocations, and calculation logic, rather than just outputs.

Transparency and Near-Real-Time Reporting

Tax digitization pushes compliance toward the point of transaction via e-invoicing and continuous transaction controls (CTCs). Authorities want structured, field-level data (document IDs, timestamps, rate/country codes, buyer/seller metadata) and will block or flag transactions immediately when data is missing or inconsistent. Post-filing clean-ups must give way to “right-first-time” evidence.

Changing Business Demands

Global trade is in a state of flux. Supply chain redesign, nearshoring, and new routes to market change nexus and indirect tax footprints. Pricing moves, contract terms, and fulfillment paths ripple into transfer pricing, customs valuation, and rebate eligibility. The operational story of where orders are taken, where risks sit, and which systems execute must align with the policy story.

Digital Transformation and Automation

Generative AI, agentic AI, and machine learning are the only practical ways to meet stricter timelines and evidence requirements at scale. Manual, spreadsheet-driven steps cap throughput and raise control risk under CTCs. Automated intake, standardized data contracts, and policy checks that generate artifacts at post time reduce error rates, shorten close cycles, harden audit trails, and lower penalties.

What To Do Next

Reporting requirements are widening while tolerance for manual, spreadsheet-driven processes is shrinking. Technology can help, but only with complete, accurate, multidimensional data and a workforce prepared to use it. The operating model must pivot: who does the work, how the work is sequenced, and how evidence is produced all need an update.

Name the Forces for Your Footprint

Build a jurisdiction matrix for BEPS Pillar Two, CTC/e-invoicing, SAF-T equivalents, and high-risk transfer pricing corridors; list effective dates, owners, and process/system impacts. Add a simple decision calendar so each owner knows the next action before the rule's effective date.

Move Reporting to the Point of Capture

Define mandatory fields at creation (document IDs, timestamps, tax codes, counterparty metadata). Lock them into source systems and add posting-time validations to prevent after-the-fact fixes; include UI prompts so front-line users correct issues before posting.

Stabilize the Data Foundation

Publish a cross-finance data contract. Name authoritative sources for entities, rates, and tax codes; document lineage from transaction → subledger → general ledger → statutory pack; govern schema and code changes. Stand up lightweight data quality checks (duplicates, inactive codes, missing IDs) with daily alerts to owners.

Stage the Automation Curve

Start with deterministic wins (document extraction, classification, reconciliation tagging). Then pilot agentic AI on narrow, high-volume flows under policy checks that generate immutable evidence with human approval gates, rollback plans, and a clear kill switch.

Tie Change to Quarterly Outcomes

Set two or three 90-day targets that matter to the CFO and Audit (fewer CTC rejections, shorter close, zero critical Pillar Two data gaps, etc.). Publish owners and baselines, and review progress in a single dashboard.

2

Why Won’t Traditional Tax Models Scale?

Legacy approaches rely on spreadsheets, late handoffs, and reconciliations that only explain the past. In 2026, complexity and volume will rise while authorities push validation to the moment a transaction occurs. Fragmented systems, inconsistent reference data, and “rekey-and-review” loops cap throughput and inflate exceptions. Scale now depends on standardized data, embedded controls, and evidence generated as the work happens.

What's Breaking Under Scale

Spreadsheet Handoffs and Rekeying

Parallel files, copy-paste steps, and email-based version control multiply error risk and slow fixes. Each manual touch breaks lineage, delays reconciliations, and makes it harder to defend outcomes under tighter reporting timelines.

Fragmented Source Systems and Reference Data

Different charts of accounts, tax code libraries, and document ID formats prevent straight-through processing. Without shared data, identical transactions resolve differently across systems, creating inconsistencies that audits quickly surface.

Evidence After the Fact

Sampling and retroactive reconciliations were designed for periodic filings, not continuous transaction controls. When proof is generated weeks later, it's already too late — transactions get blocked, fines accrue, and remediation swamps the team.

Exception Snowball

Missing fields at creation become downstream fixes at every step: coding, posting, reporting, and packs. Exceptions stack up, work that requires specialists becomes bottlenecks, and closing windows compress review time where judgment is needed most.

Talent Bandwidth Misallocation

Highly skilled tax staff spend hours cleaning data and chasing documents instead of designing controls, reviewing edge cases, and advising the business. Burnout rises while the control environment weakens.

What To Do Next

Map the Data Supply Chain

Trace one representative flow end to end, from document creation to statutory pack, and mark each manual touch, rekey, and spreadsheet. Prioritize the top three breaks to remove first, and record the control risk each break introduces so remediation targets the highest-impact gaps.

Embed Posting-Time Controls

Design policy checks that validate rates, tax codes, counterparty data, and required fields before posting. Generate artifacts automatically — who checked what, the policy applied, and the data snapshot — so audit evidence is produced once and stored with the transaction.

Shrink the Exception Surface

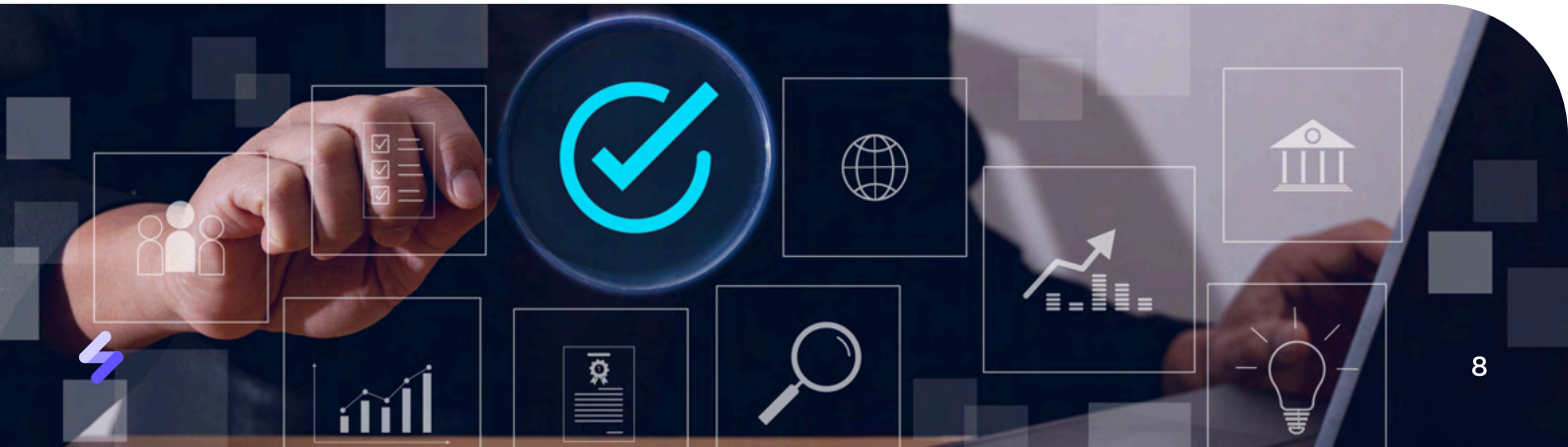
Add field validations and lookups at the point of capture (vendor/customer master, item master, invoice header/lines). Route exceptions with clear SLAs and ownership, and predefine the limited reasons an exception may bypass posting to prevent exception creep.

Eliminate Rekeying at Intake

Standardize intake templates and mandate immutable document IDs and timestamps at creation; require front-line validations so errors are corrected before posting rather than discovered during close.

Standardize Reference Data

Publish a cross-system data contract for entities, chart of accounts mappings, tax codes, and document ID formats. Name authoritative sources and set a change calendar so updates are synchronized and documented rather than patched in haphazardly.



3

How Should Finance and Tax Actually Converge in an Operating Model?

Convergence is practical, not rhetorical. It means one set of definitions, earlier tax decisions inside core finance cycles, and controls that generate evidence at posting. The result is fewer late surprises, less rework, and faster closes. It also gives Finance, Tax, and IT a single operating rhythm for schema changes, control updates, and releases, reducing handoff friction. Audit readiness improves, and leaders get faster, cleaner signals to steer the business.

Where Convergence Changes Outcomes

Straight-Through Postings and Cleaner Audits

When definitions, validations, and evidence sit at the point of work, entries post correctly the first time, and statutory packs assemble from system records, making audits a process of retrieval, not reconstruction. That also reduces audit sampling and follow-up requests, because reviewers can trace each entry to its policy check and attached artifact.

Shorter Close With Fewer Surprises

Upstream tax decisions stop error cascades, leading exception queues to shrink and leaving reviewers to focus on judgment calls. Close windows tighten without the end-of-period scramble. Teams spend less time firefighting and more time on analytics and advisory, improving the quality of close narratives to leadership.

Faster, Safer Change Across Finance–Tax–IT

A shared release rhythm turns schema/control updates into planned cutovers. Regulatory dates and quarter close stop colliding with changes because dependencies are surfaced and sequenced early. This lowers the risk of breakage from ad-hoc fixes and makes rollback plans straightforward if an issue appears in production.

Traceable Flows Across Tools and Teams

Standard IDs and time stamps let transactions move cleanly through ERP, e-invoicing/CTC gateways, tax engines, and the warehouse; every record tells a single, traceable, end-to-end story. Cross-system troubleshooting accelerates, since any discrepancy can be chased by ID to the exact step, user, and data snapshot.

What To Do Next

Shift Tax Decision Points Upstream

Place rate/PoS logic and required-field validations where transactions originate, so that fixes happen before posting rather than multiplying downstream. Update user flows and training so front-line teams know which fields are mandatory and why they matter for compliance.

Unify Control Design and Evidence at Posting

Standardize policy checks (rate validation, tax-code justification, counterparty verification) and store artifacts with the entry. Specify locations and naming conventions so auditors and reviewers can retrieve artifacts without hunting.

Run a Shared Operating Cadence

Stand up a monthly Finance–Tax–IT forum to approve schema/control changes and releases on one calendar for cutovers, blackout windows, and compliance milestones. Publish decisions, owners, and effective dates immediately after each session to keep work moving between cycles.

Systemize Integrations and Visibility

Replace ad-hoc transfers with governed interfaces; enforce standard IDs/ timestamps end to end and document runbooks/fallbacks for stability during upgrades. Provide a single dashboard with drill-through to entries and attached artifacts so issues can be resolved from the same screen.

4

Where Should Tax Sit To Speed Decisions, and How To Govern It?

Org design and governance dictate where work lives and who makes decisions. It should achieve three goals for you: speed decisions, keep judgment close to the work, and make production consistent at scale without creating dueling approvals.

What Good Looks Like

Clear Decision Rights, No Overlaps

Every critical decision has a single accountable owner and a defined consult path. That removes delays caused by two approvals for one step. Document the scope and limits of each role so handoffs are automatic and disputes don’t reopen settled calls.

The Right Work in the Right Place

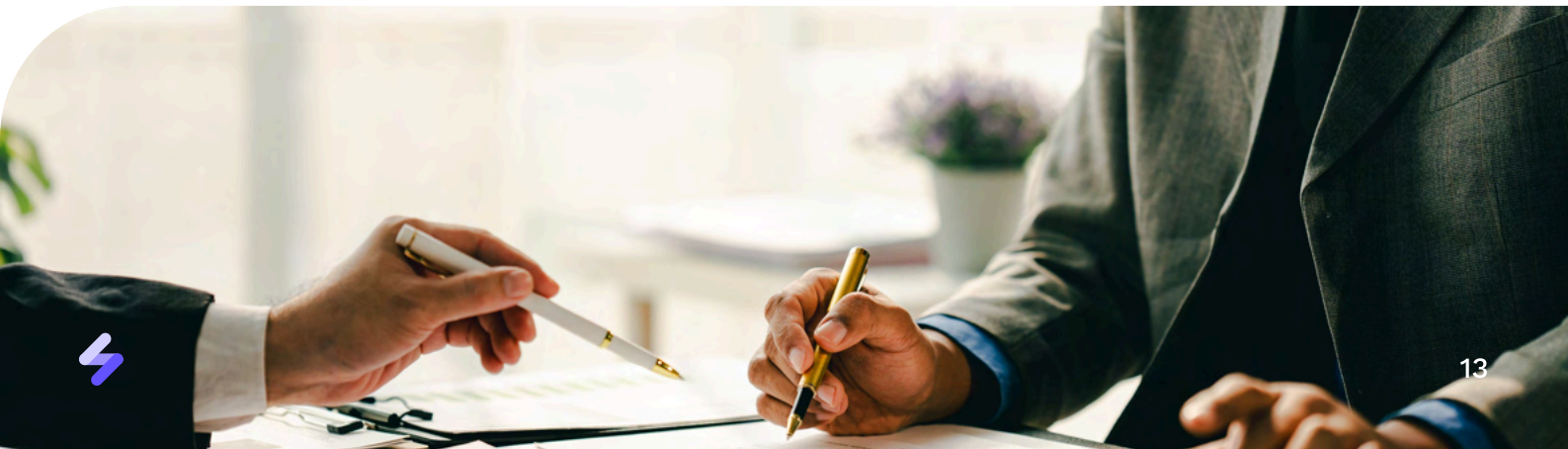
High-judgment, time-sensitive calls sit close to the business; standardized production (returns, packs, reconciliations) runs in shared services with throughput controls. Publish intake criteria and turnaround targets so teams know where to send work and what service to expect.

One Governance Framework

A published calendar covers change windows, release checkpoints, and compliance milestones so regions and functions plan together rather than collide by accident. Use a single change log to record approvals, effective dates, and rollback plans so releases are predictable and auditable.

Fast, Fair Escalation

Conflicts route through a named committee with turnaround targets and tie-break rules, keeping deals, filings, and closes on schedule. Require a simple evidence pack (facts, options, impacts) so that escalations can produce decisions in one meeting rather than three.



What To Do Next

Publish an Operating Model Charter

Describe scope, organizing principles, decision rights, and how changes are approved; include the service catalog and standard SLAs so expectations are explicit. Add a “what sits where” table that maps major activities to their owners.

Draw RACIs for Critical Flows

Create Responsible/Accountable/Consulted/Informed maps for Pillar Two data sourcing, e-invoicing/CTC readiness, transfer pricing adjustments, and statutory pack assembly. Validate with regions and functions to eliminate overlaps and gaps.

Decide Embedded vs. Shared Services by Work Type

Classify activities by risk, judgment, and volume; embed advisory and policy interpretation in business units, centralize repeatable production with quality gates and throughput metrics. Document handoffs in both directions.

Define Escalation and Tie-Break Rules

Set who arbitrates conflicts (e.g., Tax Ops lead + regional controller), target response times, evidence required, and when to escalate to CFO or General Counsel. Provide a lightweight form that lets teams trigger escalations without email chains.

5

Which Tax Work Stays In-House, and What Belongs With a Partner?

Many teams are being asked to deliver broader insight and tighter stewardship while operating with fewer internal resources. At the same time, external options are more varied than they were a few years ago, and the expectations around transparency and evidence have grown. In this environment, you must understand which activities are judgment-heavy, and which are highly repeatable — and recognize that the mix shifts as business models evolve and authorities digitize.

How To Make the Keep-vs-Partner Decision

Business Criticality and Risk

If the outcome carries material regulatory or reputational exposure, retain core judgment internally and only externalize standardized sub-steps. This preserves accountability for policy while still unlocking scale where risk is low.

Repeatability and Volume

High-volume, rules-driven work is a better fit for managed services and automation than specialist time. Partners should prove straight-through processing rates and control evidence, not just lower rates.

Data Sensitivity and Evidence Chain

Where privileged data and audit artifacts must stay inside your perimeter, use co-sourcing with strict access, logging, and evidence standards. The partner's process should deposit artifacts back into your system of record.

Time to Capability

If you can't build the capability to a safe standard within two quarters, partner to stand it up while you grow internal skills. Include a transition plan so you can repatriate or rebalance later.

Total Cost and Quality of Outcome

Judge options on quality, cycle time, and penalties avoided, not rate cards alone. Create comparative scenarios: maintain, transform in-house, co-source/managed, each with control implications.

What To Do Next

Build a Sourcing Playbook and Decision Tree

Define the taxonomy of tax activities, decision criteria (including those mentioned above), and threshold rules that route work to ‘retain’, ‘co-source’, or ‘managed’. Add plain-language accessibility text under the decision flow so the logic is transparent to non-technical readers.

Segment Current Work by Placement

Score each activity against the playbook and place it accordingly: retain core judgment, co-source sub-steps, or move standardized production to managed service. Document handoffs, intake criteria, and what “good” looks like for each lane.

Specify SLAs, Controls, and Evidence Requirements

For any external lane, define service levels, data protection, access/logging, and evidence at posting so audit artifacts land in your systems. Include audit rights, remediation timeframes, and a quarterly control review.

Plan Transitions, Not Just Go-Lives

Create a reversible transition plan: knowledge transfer, shadow/parallel runs, go/no-go criteria, and an exit plan with data/evidence repatriation steps. Capture runbooks and playbacks so the internal team can take over or rebalance later without disruption.

Tie Sourcing to Outcomes and Funding

Write a side-by-side business case for maintain vs. transform in-house vs. co-source/managed, including quality and cycle-time effects. Route validated savings from each wave to fund the next improvements. Keep a Finance-validated ledger so that reinvestment is automatic.

6

How To Fund Modernization When Budgets Are Flat?

Pressure to modernize is rising just as resources tighten. Leaders want innovation from data and generative/agentic AI, but those gains don’t land without accessible, high-quality, reliable data and clear operating disciplines. Executive alignment is the unlock. A credible case connects tax modernization to enterprise outcomes, positioning it as a foundation of corporate strategy, not a side project.

Where Modernization Creates Enterprise Value

Predictable Cash Taxes and Fewer Audit Adjustments

Right-first-time postings and evidence at the point of work reduce surprises, penalties, and post-filing rework. Budgeting and guidance improve because forecasted cash taxes and realized cash converge, giving greater confidence in forward-looking cash tax signals.

Data Strategy That Actually Scales

A Finance–Tax data contract, authoritative sources, and lineage let analytics and AI run on clean inputs. Shared plumbing means ERP, CTC/e-invoicing, and the warehouse are upgraded once, not three times. Integration debt drops, and governance simplifies.

Higher-Value Work and Skills Development

Automation removes low-value rekeying so teams focus on judgment and advisory. Clear roles and a shared change rhythm reduce burnout and improve retention. Career paths expand around data stewardship, control design, and AI supervision.

Operational Agility for Growth

When policies, data, and controls move together, new routes to market and supply shifts don’t break reporting. Leaders get faster, cleaner signals, so decisions aren’t constrained by back-office bottlenecks. Time-to-launch for new products or geographies shortens because compliance design runs in parallel with commercial plans.

What To Do Next

Frame the Case in Enterprise Outcomes, Not Tooling

Express the need in the language of the C-suite: cash predictability and audit readiness, data platform alignment, simpler work, skill growth, and operational agility. Show how modern controls and data at the point of transaction enable these outcomes rather than pitching tax tools.

Make Data Prerequisites Explicit for AI Value

State the non-negotiables: authoritative sources, a Finance–Tax data contract, lineage, and evidence at posting so that AI use cases have clean inputs. Position early spend on data quality as the gateway to credible analytics, forecasting, and automated reporting.

Pre-Approve a Rolling Transformation Envelope With Stage Gates

Agree with leadership on a small, fixed “modernization envelope” that funds 2–3 releases at a time, unlocked by stage-gate criteria (readiness, compliance impact, and measurable outcome). Include a stop-loss/kill switch so that funding pauses automatically if a gate isn’t met.

Establish an Executive Steering Rhythm and Single View

Stand up a cross-functional steering group (CFO staff, CIO data lead, CHRO ops partner, Tax) with a clear decision calendar. Use one dashboard that ties releases to enterprise outcomes and highlights decisions needed to keep momentum.

7

Do We Have the Data, Controls, and Evidence to Trust Agentic AI in Tax Workflows?

AI — especially agentic AI that can independently take multi-step actions — only delivers value when inputs are reliable, policies are machine-checkable, and evidence is generated at the point of work. The question is whether your data, controls, and governance make outcomes reproducible, auditable, and reversible. If those foundations are thin, AI amplifies noise; if they're strong, AI shrinks error surfaces and speeds cycle times without raising risk.

Where Trusted AI Changes Outcomes

Consistent Policy Enforcement at Scale

Encoded rate/PoS/threshold rules gate every automated step, so the same scenario gets the same outcome in every region. Variance drops and “why did it do that?” escalations fade because policy, not prompts, drives decisions.

Zero-Touch Intake With Fewer Errors

Savant’s Vision Agent takes unstructured data from PDFs, images, and scanned documents, automatically cleans and structures it, and feeds the fields into automated workflows without human intervention. Models and rules work from consistent, machine-ready inputs instead of unreliable OCR or manual entry.

Faster, Cleaner Audits

Each action carries a compact rationale: rule version, inputs evaluated, outcome, and approver (if any). Reviews and audits move faster because you can easily show exactly why something happened — no black-box hunts.

Safer Change and Rollback

Runbooks, approvals, and immutable logs make it clear what the agent did and how to undo it. If something drifts or fails a post-deployment check, you can roll back cleanly without breaking lineage. Post-rollback verification confirms the record and attached evidence are consistent.

What To Do Next

Codify Policy-as-Code and Required Evidence

Translate rate, place-of-supply, and threshold rules into machine-checkable policies; specify the artifact each check must emit (inputs, rule version, outcome, approver). Add naming/location standards so artifacts are discoverable from the entry.

Roll Out Zero-Touch Intake Where It Matters Most

Select a high-volume document stream (e.g., invoices) and deploy document intelligence to clean/structure the necessary data, then auto-route fields into downstream automations. Expand to contracts, statements, and statutory docs once accuracy and handoffs are stable.

Design Human-in-the-Loop, Approvals, and Rollback

Place approvals at decision gates (postings, adjustments, exceptions) and show reviewers the policy result, change summary, and linked artifacts. Define a kill switch and step-by-step rollback that restores both records and evidence.

Instrument, Monitor, and Govern the Agents

Log each step (inputs, policy result, action, artifact link) and alert on failures, drift, or override use. Run a lightweight monthly review with Tax, Controllership, and IT to retire temporary overrides and version policies.

How Savant Helps

Modern tax needs data that's capture-ready, decisions that are consistent, and proof that travels with the work. Savant automates that path from end to end. It converts messy inputs into structured fields at creation, runs policy-guarded steps before posting, and generates evidence in the same motion so auditors and leaders can trust what they see.

This lines up with the 2026 Decision Map: the same controls that reduce CTC rejections and post-filing adjustments also shorten close, steady cash-tax signals, and make staffing predictable because exceptions actually stay small. Approvals are explicit, and every action is explainable and reversible without side files.

Structure at Intake

PDFs, images, charts, and other unstructured data are automatically converted to standardized, machine-ready structured data fields.

Decisions Inside Guardrails

Rules gate each step; outcomes are explainable and repeatable.

Proof Attached

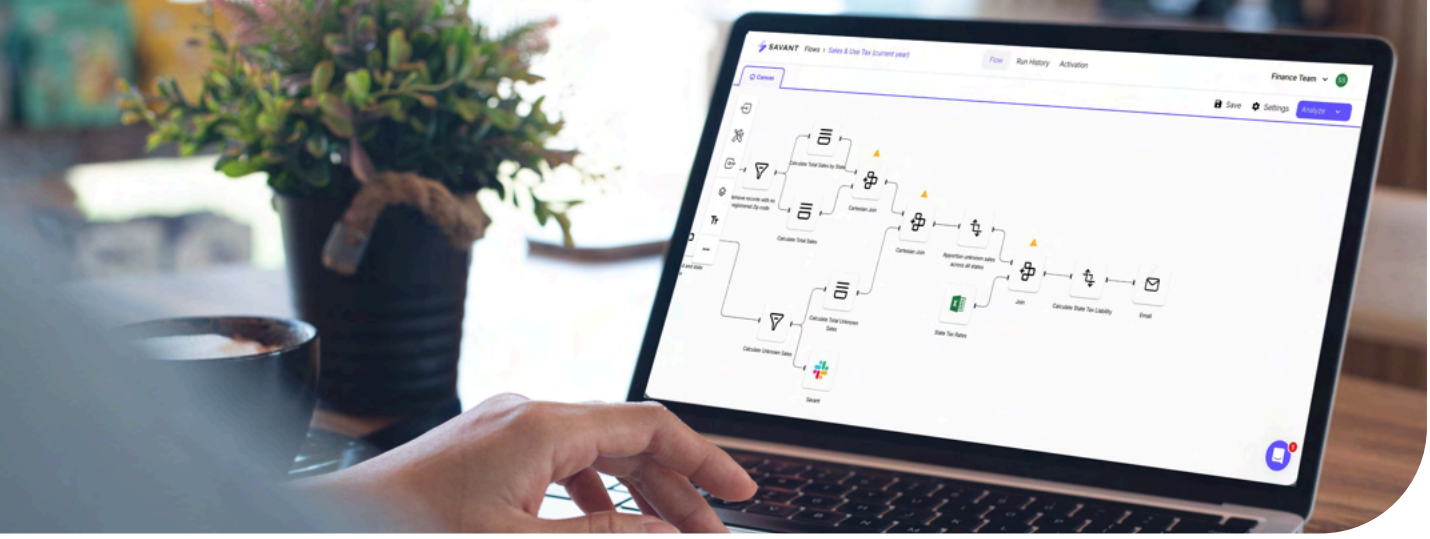
Evidence packs live with the entry, not in a shared drive.

Operate at Scale

Parallel execution with safe retries keeps peaks predictable.

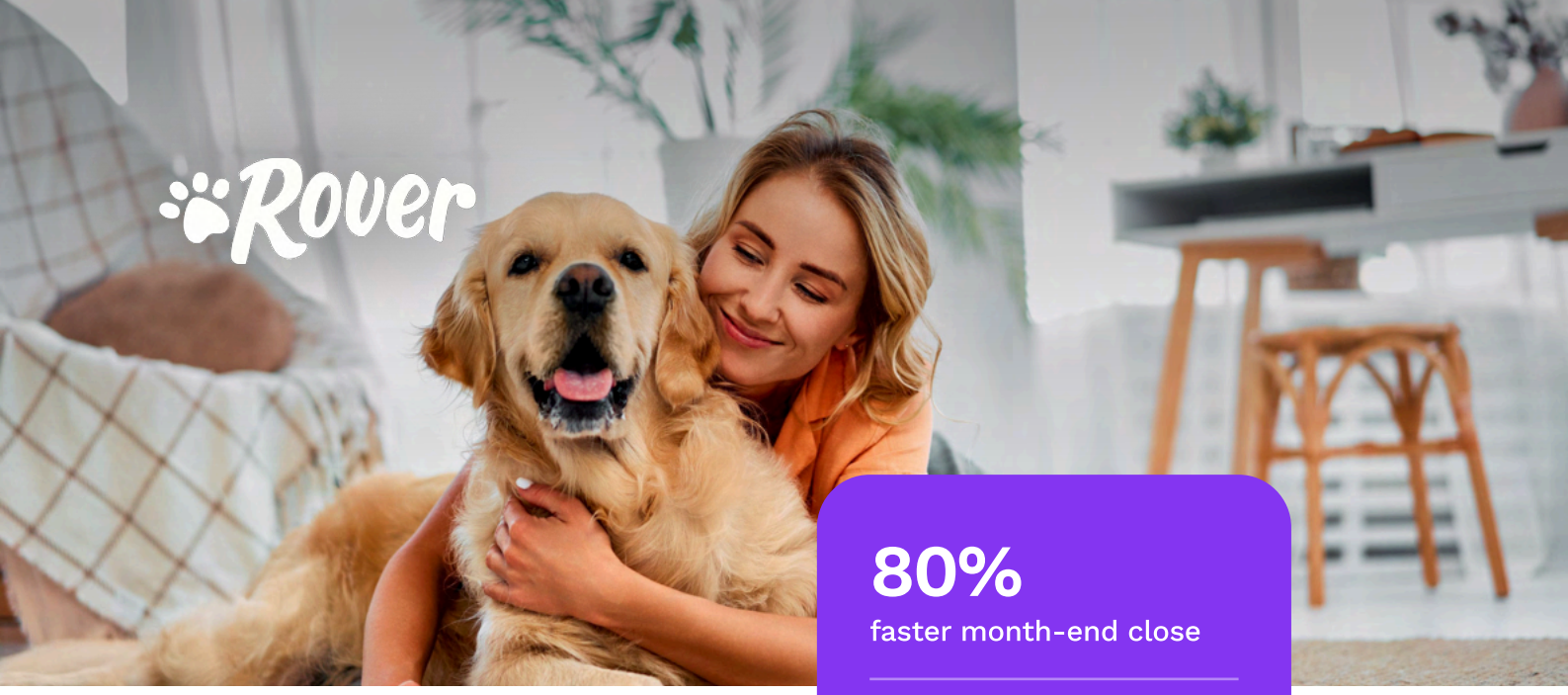
Governed by Design

Centralized governance with clear roles, approvals, and immutable logs.



Here's a quick look at what tax workflows look like with legacy tools and with Savant

Step	Legacy	Savant
Intake	PDFs/images rekeyed into spreadsheets	Zero-touch intake structures fields automatically
Posting	Manual checks after the fact	Policy checks fire before posting and block bad entries
Evidence	Screenshots and emails gathered later	Artifact created at posting and stored with the entry
Exceptions	Large, noisy queues	Only edge cases routed with full context
Audits	Reconstruction projects	Retrieval with linked artifacts
Scale	Weekend batches and retries	Elastic workload provisioning, checkpointing, safe rollback



80%
faster month-end close

100%
audit-ready outputs

50%
lower data-handling costs

How Rover Automated Sales Tax Reconciliation With Savant

Who

Rover, the world's largest online pet-care marketplace operating across 17 countries.

The Challenge

Sales tax reconciliation depended on manual pulls from Stripe, Avalara, and NetSuite, followed by Excel joins and checks; access to reporting was siloed, and sensitive fields lived in spreadsheets/shared folders, making audits slow.

What Changed

Rover rebuilt reconciliation as automated, reproducible workflows in Savant that extract data directly from NetSuite/Stripe/Avalara, handle joins/rounding/mismatches, and run on a schedule with role-based permissions and full versioning/logging.

Why It Worked

Logic moved out of fragile spreadsheets into governed workflows; every run produced consistent, traceable outputs that auditors could verify quickly.

Read the Full Case Study

Execution Wins in 2026

The next year won't reward bigger plans. It will reward cleaner intent and steady execution. Treat the Decision Map as a leadership posture rather than a checklist: decide early, place controls where work begins, and keep proof with the record. That posture travels across jurisdictions, systems, and staffing changes without losing clarity.

Two Mindsets Matter

Default to "design once, use everywhere." Definitions, policies, and evidence standards should read the same in close, in audits, and in board prep.

Treat time as a risk. Every manual detour and late handoff creates variance you eventually pay for. Shortening the distance between creation, validation, and posting is not a technical preference. It is risk management.

Modernization is also cultural. Small, cross-functional pods that ship on a cadence will outperform large programs that promise the world and deliver rework. Leaders set the tone by asking for outcomes instead of activities, and by protecting the calendar that makes change predictable.

AI belongs here when it behaves like a well-trained team member: it reads the right data, follows policy, explains its choices, and can be rolled back. If those conditions hold, automation stops being a bet and becomes part of routine control.

Close the book, but keep the map open. Pick a narrow slice, publish the standard, and ship on schedule. Then do it again. Momentum is not luck; it's a habit you can build and keep.

Legacy Tax Platforms Hinder Your 2026 Agility

Controllers require real-time cashflow insights, CIOs need cleaner inputs for AI, and tax leaders want fast, clean audits. We'll connect those outcomes to your current flow and show what changes actually shift results. See the before/after on your workflows and how big a difference Savant can make.

Schedule a personalized demo

to see use cases, ask questions, and explore next steps.

www.savantlabs.io

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