QX GLOBAL GROUP | GUIDE

WHO PREPARES YOUR RETURNS IN THE 2027 BUSY SEASON?

A decision guide for CPA firm leaders planning capacity before busy season 2027



GUIDE

GLOBAL GROUP

Enabling Transformation

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THE GUIDE IN BRIEF

Busy season pressure now falls hardest on your reviewers, the people who protect quality and will become your next partners. Hiring can't keep pace. Traditional outsourcing still relies largely on people keying in data, so cost and turnaround stay tied to labor hours. The firms that handle the 2027 season well will change how their returns get prepared, and they'll make that decision in Q4.

01 Reviewers are carrying the load:

Nearly half of tax managers worked 61 to 80 hours a week last busy season.

02 The returns that slip are your most valuable:

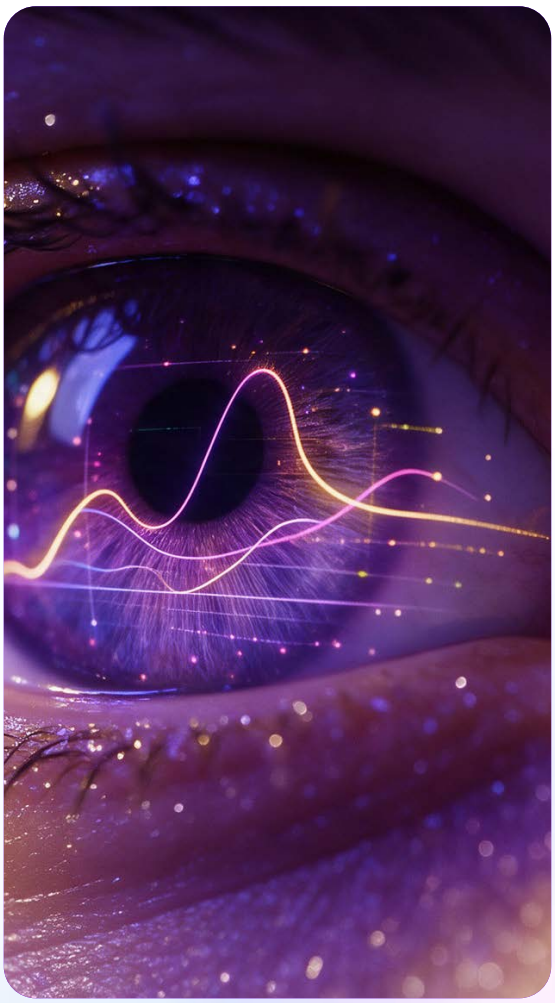
The last 10% of returns filed carry about 20% of total tax liability.

03 AI changes the economics:

QX TaxReady uses AI for 95% of data entry, and every return gets a four-eyed review. That delivers 100% accurate returns, 30% faster preparation, and 50%+ lower cost than traditional outsourcing.

04 Timing decides readiness:

Choose your model by mid-November, so setup is complete before documents arrive.



It's March 11. Your best tax manager has 40 returns waiting for review and is keying in a client's brokerage statement because nobody else has the hours. Three K-1s arrived this morning. On Friday, you'll file extensions on business returns whose documents have been complete since February.

Most firms will recognize that week. Most will also plan next season the same way: last year's team, a few new hires, some outsourcing and overtime to cover the rest.

This guide argues that the plan needs to change because the problem has changed. It covers three shifts reshaping busy season, why the usual fixes stall, and how to choose and set up your capacity model while there's still time.

PART 1: THREE SHIFTS RESHAPING BUSY SEASON

Shift 1: The pressure has moved up to your reviewers

In Distinct Recruitment's survey of the 2025/26 busy season, **78%** of tax and audit professionals worked more than 50 hours a week.

Managers carried the most: **47%** worked between 61 and 80 hours a week, and more than half rated their work-life balance as poor.



Managers catch errors, protect client trust, and will become your future partners. When they spend March preparing returns, review gets rushed at the point where quality matters most.

Your capacity gap is now a review-time problem as much as a headcount problem.

Shift 2: You can't hire your way out of it

01 US accounting graduates fell **7.4%**, **9.6%** and **6.6%** in three consecutive academic years through 2023–24. That's about 22% fewer graduates over three years.

02 **77%** of firms struggled with at least one hire last year, and experienced preparers were the hardest to find.

03 The AICPA ranks staff workload management among the top four issues for every firm-size group above 10 employees.

A capacity plan that relies on hiring before January is directly dependent on a market that keeps shrinking.

Shift 3: The returns that slip are your most valuable

By late May, the IRS has processed about **90%** of individual returns but only **80%** of total tax liability, because extension filers tend to have more complex finances.

The last 10% of returns carry roughly 20% of the liability. When capacity runs short, your highest-value work moves into the fall, where it competes with year-end planning and advisory work.

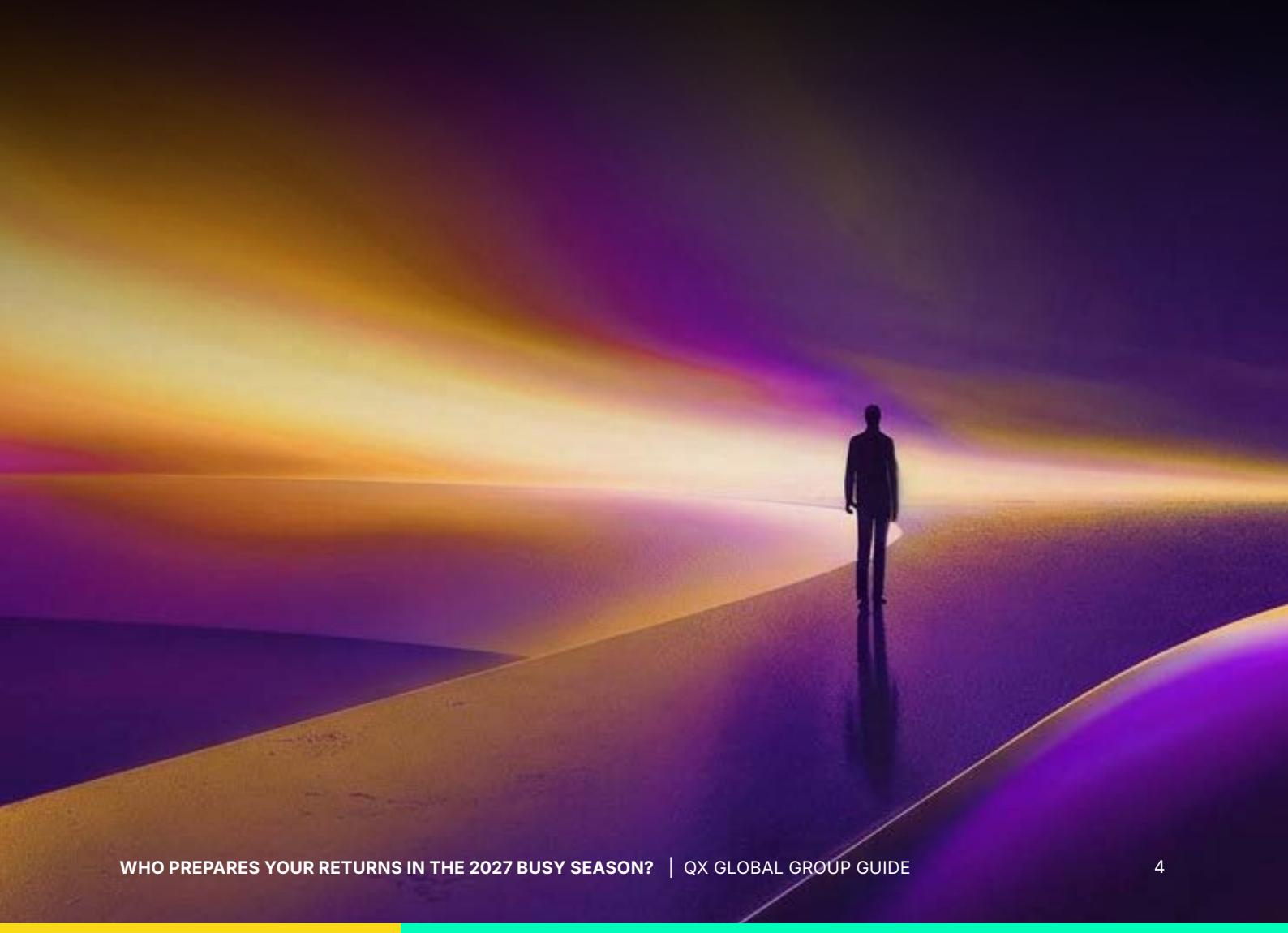
This matters because 74% of professionals say clients want a trusted advisor, and 50% of firms name low-value work as their biggest barrier to profitability.

ACTION ITEM

Ask each manager one question this week:

"Roughly how much of your March went to preparing returns rather than reviewing them? Under a quarter, about half, or more?"

If most say half or more, your reviewers are doing preparation work.



PART 2: WHY THE USUAL FIXES STALL

Hiring in-house gives you full control, but capacity is capped by headcount. Every new hire also needs training and review time from managers who are already stretched.

Traditional outsourcing has helped many firms add capacity without adding US headcount, and it works well for steady, year-round work. Its limit is that preparation still relies largely on people working through every W-2, 1099 and K-1, so cost and turnaround still move with labor hours. Your managers also still have to direct and check the outsourced team.

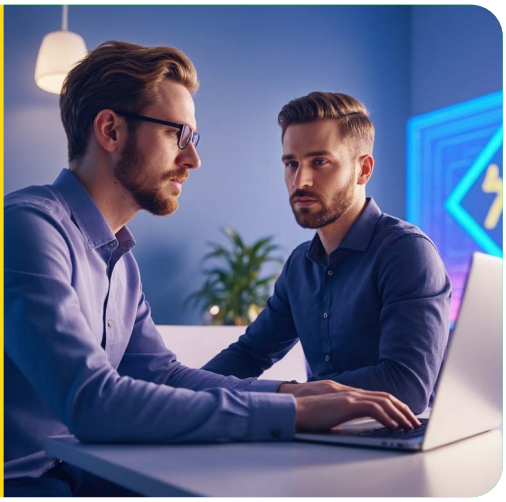
Both approaches add more people to a largely manual process. To change the economics of busy season, the preparation work itself has to change.

The next real gain in capacity comes from taking manual work out of preparation.

ACTION ITEM

Before you talk to any provider, pull two numbers you already have. The first is last season's outsourcing or seasonal staffing spend, from vendor invoices or payroll. The second is the number of extensions you filed, from your tax software. Then ask your partners:

"Roughly how many of those extensions were waiting on us, rather than on the client?"



Want help sizing your capacity gap?

TALK TO OUR TEAM

PART 3: A DIFFERENT APPROACH: QX TAXREADY

QX TaxReady is a fully managed, AI-powered tax preparation service for US CPA firms. QX's proprietary AI reads, extracts and organizes client data. Experienced tax professionals then apply judgment, complete each return and verify it. You receive a return that's ready for your sign-off.

More returns. Same team.

100%
Accurate returns, with a four-eyed review on every return

30%
Faster preparation

50%+
Lower cost than traditional outsourcing

All three results come from the same design. AI handles 95% of data entry, which removes most of the hours that drive outsourcing costs and slow preparation down. Two professionals then review every return, so the extra speed doesn't create rework later in the season.

How it works:

01	→	02	→	03	→	04	→	05
You share documents		AI extracts the data		validated data goes into your tax software		two professionals review the return		you receive the return with a bookmarked PDF

Built around your technology environment

Where compatible tax software is in place, our in-house automation platform leverages existing integration capabilities to enhance efficiency and turnaround times. Where compatibility is unavailable, QX TaxReady operates effectively without integration requirements, avoiding unnecessary technology changes or implementation effort.

Turnaround:

1040 Simple	1040 Complex	Business
24-48 hrs	48-72 hrs	48-72 hrs

20+ years in tax outsourcing, **500+ firms** served, **25,000+ returns** a year, **3,500+** accounting professionals and **97+** client CSAT.

PART 4: HOW THE THREE MODELS COMPARE

	In-house	Traditional outsourcing	QX TaxReady
Data entry	Largely manual, by your staff	Largely manual, by outsourced staff	95% handled by AI, then verified by experts
Accuracy	Depends on how stretched your reviewers are	Depends on the provider's review process	100% accurate, with a four-eyed review on every return
Speed	Paced by staff hours	Paced by outsourced hours	30% faster preparation
Cost	Salaries, overtime and training	Hourly or per-resource rates	50%+ lower than traditional outsourcing, with fixed pricing by return type
Peak scaling	Capped by headcount	Capped by booked resources	Flexes with your volumes
Your managers' role	Hire, train, prepare and review	Direct and check the team	Final review

TaxReady changes how the work is done, which is why cost, speed and review load improve together.

ACTION ITEM

Compare last season's outsourcing or seasonal staffing spend with TaxReady pricing for the same return mix.

See the numbers for your return mix.

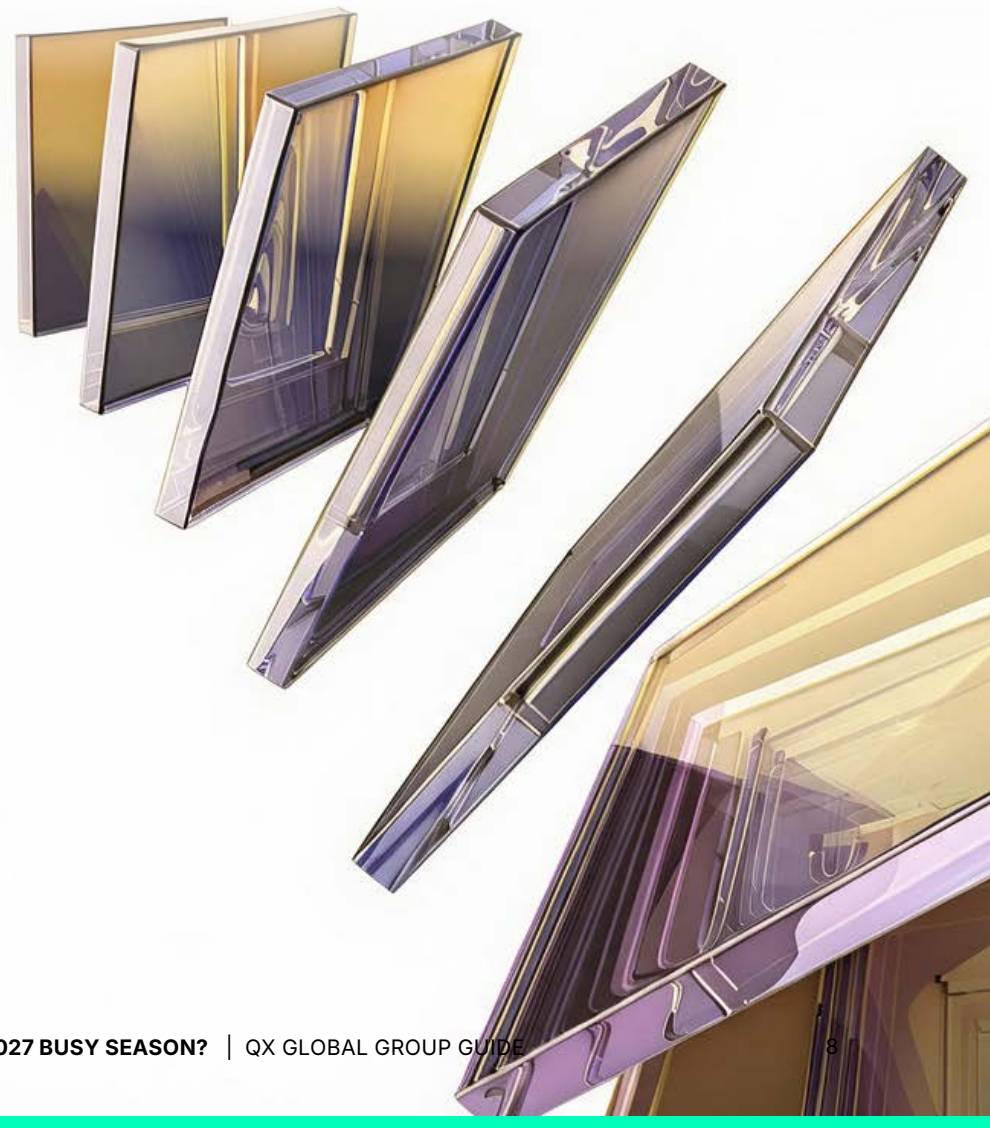
GET TAXREADY PRICING

PART 5: WHICH MODEL FITS YOUR FIRM?

If last season sounded like…	Best fit
"Tough, but we managed."	Keep in-house, and track your staffing spend and capacity-driven extensions next season
"Busy all year, and our managers have time to direct a team."	A dedicated outsourced team
"It was a tough season for our team, especially for reviewers"	QX TaxReady
"Steady all year, with a crunch every March."	A dedicated team for year-round work, plus TaxReady for the peak

ACTION ITEM

Ask each partner to pick a row independently. If the answers differ, settle that first.



PART 6: CONTROL, COMPLIANCE AND WHAT TO ASK ANY PROVIDER

01 **Where the work happens:** QX tax teams carry out the work, including teams outside the US. Section 7216 consent is part of onboarding.

02 **Data security:** Encryption, two-factor authentication and ISO-compliant controls, with zero data breaches in 20 years.

Five questions to ask any provider

Ask	Look for
How much of the work is done by AI, and how much by people?	A clear split, with a defined way of checking the output
How many people review each return?	A fixed number, applied to every return
How is our client data protected?	Named controls, such as encryption and two-factor authentication
How do you support Section 7216 consent?	A dedicated team for year-round work, plus TaxReady for the peak
What will the season cost, and what turnaround do you commit to?	Pricing and turnaround times by return type, agreed upfront

ACTION

Check your engagement letters and organizers for Section 7216 consent language this month, and send these five questions to every provider on your shortlist.

PART 7: DECIDE IN Q4

Choosing a capacity model takes one partner meeting. Setting it up takes weeks: client consent, scoping the return types, secure access and a test batch. Firms that decide in Q4 start the season ready, and firms that decide in January end up setting up during the busy season.

By	Do this
Mid-November	Pull your staffing spend and extension count, choose your model and shortlist providers
Mid-December	Add Section 7216 consent language, then lock in return types, turnaround and pricing
Late January onward	Send the first batch as complete documents arrive, starting with simpler returns
February to April	Route volume by return type so reviewers stay on review

ACTION ITEM

Book a partner capacity meeting before mid-November, and bring last season's staffing spend and extension count.



A DIFFERENT MARCH 11

Picture the same morning next year. Your best manager is reviewing returns that arrived prepared, checked by two professionals and ready for sign-off. Friday's extension list is short, and every return on it is waiting on a client document.

With preparation handled, your firm gets its best people's time back. Here's where it can go:

Advisory work: 74% of professionals say clients want a trusted advisor. Partners can spend the reclaimed hours on planning and year-round client relationships.

Growth: Take on the clients and complex engagements you had to turn away last season.

Your future partners: Managers can spend March reviewing, coaching and building client relationships, which also helps keep them after April 15.

Reinvestment: Put the savings into technology, specialist talent or a new service line.

The firms that pull ahead will be the ones that put their best people on their highest-value work. For 2027, that decision gets made in the next few weeks.

GET TAXREADY PRICING **TALK TO OUR TEAM**

Sources: Distinct Recruitment, Busy Season 2026; AICPA PCPS Top Issues Survey 2026; AICPA 2025 Trends Report; Intuit 2026 Accountant Technology Survey; Thomson Reuters Institute, 2026 State of Tax Professionals Report; IRS Filing Season Statistics; QX TaxReady brochure.

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