

MST Strategic Analysis and Tax Planning Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
Effectively analyzes client tax situation	Wholly ineffective assessment of client's objectives, no regard to personal vs. business, short-term vs. long-term or higher vs. lower level objectives	Unfocused assessment of client's objectives, not enough regard for personal vs. business, short-term vs. long-term or higher vs. lower level objectives	Straightforward assessment of client's objectives, reasonable consideration of personal vs. business, short-term vs. long-term and higher vs. lower level objectives	Effective assessment of client's personal and business issues, needs and/or objectives; complete consideration of short-term vs. long-term and higher vs. lesser (possibly unknown to client)
Applies appropriate tax authorities	Erroneous interpretation and/or application of tax authority, misidentified or missed altogether	Awkward interpretation and/or application of tax authority to client's situation inadequately identified or construed	Reasonable interpretation and application of tax authority to tax client's situation identifying adverse authority where existent	Best interpretation and application of tax authority to client's situation, appropriately distinguishing adverse or negative authority
Develops appropriate tax strategies to resolve client issues	Erroneous or inappropriate resolution. Does not identify alternative solutions or assess strengths or advantages and disadvantages	Reasonable solution, but no assessment of alternatives. Omits assessment of either strengths/weaknesses or advantages/disadvantages of possible solutions	Good solution, alternatives lack appropriate assessment. Incomplete assessment of strengths and weaknesses, advantages and disadvantages	Assesses all alternative solutions, giving proper consideration to strengths/weaknesses, advantages/disadvantages for each alternative