European Research Studies Journal
Volume XXVII, Issue S3, 2024

pp. 1042-1056

Generative AI in the Work of a Tax Advisor - Perception and Usage: The Example of Poland

Submitted 18/10/24, 1st revision 10/11/24, 2nd revision 26/11/24, accepted 15/12/24

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Abstract:

Purpose: *The purpose of the research presented in this article is to assess the perception and propensity of tax advisors to use GenAI tools and to estimate the value of the systems market. This is the first research conducted in a European Union member state.*
Design/Methodology/Approach: *The research used the Computer Assisted Web Interview (CAWI) method. A diagnostic questionnaire (survey) was developed for the research, including ten questions on 1) tax advisors' perception and use of GenAI (3 questions); 2) the need for substantive support of tax advisors by IT systems and the extent to which they are satisfied by systems available on the market (2 questions); 3) the willingness to purchase and acceptable price for access to a GenAI paralegal system (5 questions). The CAWI targeted all persons qualified as tax advisors in Poland and provided their email addresses when applying to the list of tax advisors. The list of tax advisors available on the National Chamber of Tax Advisors website was used for the research. The research was conducted between 23.06.2023 and 30.06.2023, and the purge was repeated between 11.09.2023 and 15.09.2023.*
Findings: *The results obtained from the research allow us to formulate the following conclusions about the Polish tax advisor market: 1) GenAI tools are perceived by tax advisors as applicable in their work; tax advisors already use them and evaluate their usefulness positively; 2) tax advisors indicate a high demand for functionalities that can be provided by GrnAI-based systems; at the same time, tax advisors indicate that the needs for the indicated functionalities are not satisfied by the system currently available on the market; 3) the functionalities of GenAI paralegal systems expected by tax advisors relate to substantive support of the tax advisor's work in the preparation of a position / advice for the client and not to functionalities concerning the automation of the provision of selected services to clients; 4) the price accepted by more than 80% of tax advisors for monthly access to a GenAI paralegal system corresponds to the average; 5) the value of the market of GenAI paralegal systems for the Polish market of tax advisors was estimated at 2. 747.612,24 EURO.*
Practical Implications: *The research results are of great practical importance. They indicate the unmet needs of tax advisors for IT tools and their willingness to use GenAI tools. In addition, the research indicated the functionality of GenAI paralegal systems desired by tax advisors and the value of the market for these systems.*

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Originality/Value: *The research presented here is unique in the European Union countries. It has made it possible to provide information concerning unknown knowledge about tax advisers' preferences and use of GenAI tools, the level of price accepted by tax advisers for access to the GenAI Paralegal system, and estimates of the market value for these systems.*

Keywords: *Generative AI, Generative Pre-trained Transformers (GPT), Tax, Tax Advisor.*

JEL Codes: *D01, D22, K34, L84.*

Paper type: *Research article.*

Acknowledgement: *This research was co-financed by the Minister of Science under the "Regional Excellence Initiative".*

Regionalna Inicjatywa Doskonałości

Minister of Science Republic of Poland

1. Introduction

Research on the use of AI in tax law has been conducted for many years. Numerous examples of applied use can be identified in this respect (for example: Rissland, 1983, Gordon, 1987, Sherman, 1989; Ashley 1990, Blue J Legal and Thomson Reuters 2018). Interestingly, one of the first, most well-known and scientifically documented projects in the field of AI and law concerned the use of artificial AI in the field of tax law (Kuźniacki, 2017). It was called 'Taxman' and was the brainchild of McCarty (McCarty, 1977).

McCarty considered tax law to be the most appropriate area of law to explore the applicability of AI because of the many levels of abstraction of this law, which are built 'from artificial and formal concepts, unrelated to the ordinary world', and because tax law is highly technical (McCarty, 1980).

Interestingly, a similar view, already on the ground of Generative AI (GenAI) in 2024, was expressed by a research team led by John J. Nay (Nay *et al.*, 2024).

Generally speaking, regardless of the view as to the area of law in which the application of AI might yield the best results, the prevailing view was that AI could be used to increase lawyer efficiency and productivity, including in tax law. What it needs is the potential to replace lawyers. As recently as 2017, Kuźniacki wrote that:
"(...), tax law does not escape the obstacles to the general application of AI to law, which are, first and foremost, reading and understanding the law, legal analysis using common sense, and legal argumentation, all immanently related to the proper

interpretation of the law, i.e. not only linguistic but also contextual and purposive.” (Kuźniacki, 2017).

In 2023, the above claim was no longer valid. New scientific discoveries related to the development of GenAI allowed the development of AI tools that can read and reason about laws, including tax law. A breakthrough in the development of AI applications in tax law was the creation of the Generative Pre-trained Transformers (GPT) model and the launch of OpenAI's ChatGPT in November 2022. By January 2023, two months after its open release, ChatGPT already had over 100 million active users, making it the fastest-spreading application in history (Hu, 2023).

The rapid growth of GenAI has given rise to a new class of systems to support the work of lawyers, namely GenAI Paralegal or Virtual Legal Assistants (VLA) based on GenAI technology.

GenAI paralegal systems focus on the substantive support of lawyers, automatically performing the work traditionally done by trainees, legal assistants, or junior lawyers.

Numerous surveys conducted in the LegalTex area indicate that lawyers have been quick to recognise the technological revolution associated with GenAI and its impact on their profession. The next section discusses this more extensively.

Research has yet to be presented on the perception and use of GenAI by tax advisers in European Union countries. In general, more research is needed on the use of GenAI by tax advisors. One example of such research is a study by Thomson Reuters Institute in 2024.

This article presents the results of the first such extensive survey (564 respondents) in a European Union country on tax advisors' perception and propensity to use GenAI tools.

The primary research question is whether tax advisors perceive GenAI as an innovation that will significantly impact their profession. The research presented in this paper aims to assess tax advisors' perception of and propensity to use GenAI tools and estimate the value of the market for GenAI paralegal systems dedicated to tax advisors.

In pursuing the research objective outlined above, the following research hypotheses were verified:

- *Hypothesis 1: Tax advisors perceive GenAI tools as applicable to their work.*
- *Hypothesis 2: Tax advisors expect GenAI paralegal systems to emerge on the Polish market and report a high demand for such systems.*

- *Hypothesis 3: The functionalities of GenAI paralegal systems expected by tax advisors relate to substantive support of the tax advisor's work in preparing a position/advice for the client and not to functionalities concerning the automation of the provision of selected services to clients.*

Furthermore, the research aimed to answer the question of the value of the market for GenAI paralegal systems aimed at tax advisors.

Below is basic information about the tax advisor market in Poland to help you better understand the research results.

There are approximately 9000 registered tax advisors in Poland. The average hourly rate for a tax advisor is about € 55. The value of the market for legal, accounting, and tax advisory services in Poland is approximately EURO 9.8 billion (CSO, 2024).

Currently, in the Polish market, Legal Information Systems (LIS) supports tax advisors in their work, offered mainly by Wolters Kluwer (Lex system) and C.H. Beck (Legalis system). Approximately 68% of the LIS market for tax advisers belongs to Wolters Kluwer and approximately 20% to C.H. Beck.

2. Literature Review

Research on the application of GenAI in law, including tax law, has only started since 2023. To date, research has concentrated on the construction or testing of GenAI models in the field of law.

The article 'To What Extent Have LLMs Reshaped the Legal Domain So Far? A Scoping Literature Review' (Padiu, 2024) presents a review of the literature on using GenAI in law and its practical applications.

Extensive research on assessing the reasoning quality of GenAI models in the tax law domain is presented in the study' Large language models as tax attorneys: a case study in legal capabilities emergence (Nay *et al.*, 2024).

All studies point to significant progress in legal reasoning and understanding GenAI models between 2023 and 2024. Barriers to the practical application of GenAI models were also pointed out, which mainly concern the hallucinatory effect and the problem of assessing the results' reliability.

Progress in developing GenAI models in the legal field provides a basis for developing IT systems using GenAI aimed at lawyers and tax advisors. A crucial question is whether lawyers and tax advisors recognise this development and how they perceive it.

The results of academic research on the perception and propensity of lawyers or tax advisors to use the GenAI model must be presented in the literature. Several studies on this topic are available, but consulting firms or industry organisations have conducted them. The basic conclusions of the research conducted to date are presented below.

The economic and professional press is increasingly pointing out that new findings in neural language models will radically change the work of lawyers. Representative in this respect is The Economist's article of 6.06.2023, 'Generative AI could radically alter the practice of law'.

The emergence of Artificial Intelligence and Large Language Models leads to rapid changes in various industries, including the law sector. The potential benefits of embracing such technology are rarely doubted, but there is still a significant reluctance to apply it in the practice of legal professionals.

Although lawyers view plenty of simple tasks as potential space for AI, studies display an apparent distrust towards accepting AI as a tool in the decisive work of legal practice. The future of AI tools as an assisting tool in their practice is widely believed among lawyers; however, with the advancement of specialistic tools created and designed specifically for law practice, it may expand to aid in tasks requiring legal skills.

The Future Ready Lawyer 2023 study (Wolters Kluwer, 2023) identified GenAI's growing impact on the legal industry as one of the most important trends in 2023. The majority of lawyers believe GenAI will change the way they work, with 73% expecting to use it in their law firm or legal department within a year.

Wolters Kluwer's 2023 survey indicated that almost three-quarters of lawyers (73%) plan to use GenAI in their organisation in the next 12 months, 43% see GenAI as an opportunity, a quarter (25%) see it as a threat, and 26% of respondents see it as both an opportunity and a threat.

Similar conclusions are drawn in the latest Legal Trends Report (Clio, 2023). This report states that the advent of generative artificial intelligence (AI) marks the most significant technological development in recent years, not a generation. Unlike any previous technology, generative AI can perform many complex tasks that only the human mind has been capable of.

While AI and LLMs are the most significant technological advances in recent years, lawyers must adopt these powerful tools (Rattray, K., 2023). On average, legal professionals are noticeably more sceptical towards AI usage in legal settings and justice systems. Whilst a small percentage of lawyers use AI in their practices, more than half of them express a desire to do so in the future. It is also important to realize that the current AI tools are predominantly used for simple tasks, like translating, which are not directly a part of the legal practice (Piechocki, 2024). Even legal professionals using AI tools mainly use them or solely for tasks outside their work (Auleytner *et al.*, 2024).

A study on the tax advisor market (Generative AI in tax firms. Perceptions, usage & impact. on the future of work, Thomson Reuters Institute, 2024) indicated that 53% of respondents plan to use tax-specific GenAI tools within the next three years. This result was obtained from the responses of 330 respondents from tax and accounting firms.

Another pattern observed in the research is that lawyers are less optimistic about AI than their potential clients. Legal professionals are less optimistic about AI being used than their prospective clients. Reasons for concerns about AI usage in the legal profession vary; however, the belief that AI is not yet advanced enough is the leading factor (Clio, Legal Trends for Solo and Small Law Firms, 2024). Other concerns include copyright issues and bar associations not approving AI-powered software practices (in Clio, Legal Trends for Mid-Sized Law Firms, 2024).

Law firms also have a few legal cases covering artificial intelligence (Piechocki, 2024). Legal professionals are more interested in learning AI than their clients, although they perceive different risks, like problems of an ethical nature (Clio, 2023). Lawyers working in solo or small firms are slightly more optimistic on this matter and are much more likely to be planning to adopt AI technology in a short period. Lawyers in more prominent firms have less flexibility and, as a result, may struggle more with implementing AI tools in the future. The most likely spaces where AI tools would be used in mid-sized and smaller firms consist of finding and storing documents, calendaring, and signing documents (Clio, 2024).

Generalist tax professionals show a more optimistic view of AI tools. About half of tax professionals show a positive attitude towards AI; there is a noticeable belief that it can make their work more efficient and productive, although only a tiny percentage have received training in using LLM. AI can help with tax return preparation, bookkeeping, research and document review. Tax professionals need to embrace new tools as they may prove valuable with the development of AI (Thomson Reuters Institute, 2024).

The consequences of implementing AI tools in legal practice are only partially predictable, but the need to adapt is clear. Implementing LLM in court systems could not be limited to data management but could include some of the substantive work of lawyers. It would still be an advisory tool, not a replacement for lawyers or judges. There would also be a risk of cyber attacks, and the databases used to train the AI would have to be strictly protected (Behan, 2024).

The most fundamental problems associated with artificial intelligence and the legal industry have already been diagnosed: cyber security, data protection, copyright issues and the problem of liability for content generated by artificial intelligence (Sibiga, 2024). This enables law firms to adapt to new circumstances (many have already started this process) and creates new growth prospects for individuals and firms using AI tools. Other trends of change to come with AI include the decline of hourly fees in favour of salaries and the hassle of data management for individuals. Nevertheless, most lawyers feel prepared or believe their firms are prepared for future changes (Wolters Kluwer, 2024).

3. Research Methodology

The Computer Assisted Web Interview (CAWI) method was used to verify the research hypotheses. A diagnostic questionnaire (survey) was developed for the study including 10 questions on:

- perception and use of GenAI by tax advisors (3 questions);
- needs regarding IT support for tax advisors and the extent to which these are met by systems available on the market (2 questions);
- willingness to purchase and acceptable price for access to the GenAI paralegal class system (5 questions).

The CAWI targeted all persons who are qualified as tax advisors in Poland and who provided their email address when applying for the list of tax advisors. The list of tax advisors available on the website of the National Chamber of Tax Advisors was used for the research. The research was conducted between 23.06.2023 and 30.06.2023 and partially repeated between 11.09.2023 and 15.09.2023. The survey did not use the term GenAI as it is little recognised in 2023, but the name ChatGPT. This action was dictated by the widespread familiarity with the term ChatGPT and the awareness of survey respondents of the functionality of this tool. Table 1 presents basic quantitative information on the surveys carried out.

Table 1. *Characteristics of the research sample*

Basic parameters	Number
Number of tax advisors	8 923
Number of questionnaires sent	5 572
Number of tax advisors	8 924
Number of obsolete e -mail	526
Number of people on leave	486
Number of questionnaires returned	564

Source: *Own study.*

Initially, 482 questionnaires were received. In September, questionnaires were again sent to those on leave when the first surveys were carried out (486 people). In response, 78 questionnaires were received from this group.

The minimum sample size, using the Chi distribution2 with p = 5% and an acceptable error of 1.5%, to ensure that the surveys are representative is 200 observations. The surveys carried out (number of questionnaires returned = 526) should, therefore, be considered representative.

The CAWI survey result and a deterministic model of the following form were used to answer the research question on the market value of GenAI paralegal systems aimed at tax advisers:

$$Y = \sum_{i=1}^{3} P_i \times Q_i$$

Where:
Y - the market value of GenAI paralegal systems for tax advisers;
i - type of subscription (annual, monthly, weekly);
P_i - price level acceptable to at least 70% of tax advisors surveyed;
Q_i - estimated number of tax advisers reporting demand for a given type of subscription at the assumed price for monthly access; where:

$$Q_i = Q \times D_1 \times D_p \times S_i$$

Where:
Q - number of tax advisors in Poland;
D_1 - percentage of tax advisors declaring demand for GenAI paralegal class system;
D_p - percentage of tax advisors accepting the adopted price level for access to the GenAI paralegal class system;
S_i - percentage of tax advisers reporting demand for a given subscription.

4. Research Results and Discussion

The first three questions of the CAWI survey concerned tax advisors' perceptions and use of GenAI. The results obtained for the first two questions are presented in the tables below.

Table 2. *Responses to the question 'Have you used ChatGPT in your work?*

NO	62%
YES	38%

Source: *Own study based on CAWI surveys.*

Table 3. *Responses to the question 'Do you think the information you can get from Chat GPT is useful in your work?*

Response option	%
They are not useful for my work	10,64%

Rather not; to a very limited extent they can be used	30,50%
Yes, but they are only partly useful	41,49%
Yes, they do indeed make work easier	17,38%
Total	100,00%

Source: *Own study based on CAWI results.*

ChatGPT—3 only made its market debut in November 2022 and is a universal tool developed in the USA. It is not prepared for use by Polish tax advisors. The presented research was conducted in June 2023.

In this context, it is important to assess that the results obtained (38% using ChatGPT, 58.87% finding it useful in their work) indicate that tax advisors highly recognize and evaluate ChatGPT's usefulness.

The results obtained are very similar to those obtained for the German market in the Wolters Kluwer study (Future Ready Lawyer 2024 Report) on the use of GenAI by lawyers. However, these results are significantly better than those of the study on the use of AI by Polish lawyers conducted by C.H. Beck (LegalTech 2024). Similar differences can be pointed out between lawyers' and tax advisors' perceptions of GenAI, as in the Thomson Reuters Institute study 2024. Another question in the CAWI questionnaire addressed the barriers to using AI in the work of a tax advisor (Table 4).

Table 4. *Responses to the question "What do you think are the barriers to the use of artificial intelligence in the work of a tax advisor? (multiple choice)"*

Response option	%
Lack of knowledge about the functioning of tools / systems aimed at tax advisors using artificial intelligence	54,96%
Lack of artificial intelligence tools on the Polish market	42,55%
Low reliability and quality of the responses generated by these systems	43,97%
The price of AI-based systems is too high compared to their usefulness.	18,09%

Source: *Own study based on CAWI results.*

The main barriers to using AI systems are the lack of knowledge of the existence of AI tools for tax advisers and the belief that the reliability and quality of the responses generated by these systems are low. Considering the percentage of tax advisors using ChatGPT, it can be assumed that, in June 2023, as many as 21.3% of tax advisors considered the responses generated by ChatGPT to be reliable or partially reliable.

Question four of the CAWI survey asked about the functionalities (needs) that tax advisors expect from GenAI paralegal systems to support their substantive work, and question five asked tax advisors' opinions on whether the system available on the Polish market currently meets these needs.

Table 5. *GenAI paralegal systems functionality expected by tax advisors and whether current systems on the market have the desired functionality (multiple choice question)*

Response option	Expectations	Knowledge of the functionalities of information systems available on the Polish market
Intelligent search engine (for a given state of affairs) for regulations, rulings, tax interpretations and other positions	84,04%	40,20%
Preparation of a report for a specific factual situation including legal qualification, position of tax authorities, case law	65,45%	8,12%
Generation of a draft request for an individual tax interpretation for a specific factual situation	45,39%	0%
On the basis of case law analysis, generate arguments for case letters for clients	56,38%	0%
Analysis of the consistency of the tax authority's decision with court rulings and tax interpretations	64,54%	8,62%
Analysis of the case-law lines for the issue in question	64,89%	14,21%
Preparation of notes and summaries of rulings or tax interpretations	53,22%	21,34%
Tax Chat operating in a similar way to GPT Chat but with high response reliability	78,40%	21,49%
Client support in the preparation of the tax return when settling foreign income	29,43%	80,14%
Support in verifying whether a specific cost is tax deductible	36,88%	28,11%
Support for the decision to choose Estonian CIT in its practical application.	28,37%	6,27%

Source: *Own study based on CAWI results.*

The answers to the above questions indicate an unmet need by the market for the following functionalities:

- An intelligent search engine (for a given state of affairs) for regulations, rulings, tax interpretations and other positions.
- Intelligent Tax Advisor Virtual Assistant - operating as a Tax Chat.
- Prepare a report for a specific factual situation, including legal qualifications, the position of tax authorities, and case law.
- Analyse the lines of case law for the issue in question.
- Analyse the consistency of the tax authority's decision with court rulings and tax interpretations.

Therefore, the predominant needs relate to supporting the work of the tax adviser rather than relying on AI to replace the work carried out on behalf of the client, which is currently carried out by assistants/applicants.

The last block of questions concerned the willingness to purchase a system with at least the functionality indicated above (Tables 6 - 8).

Table 6. *Responses to the question "Would you be willing to buy access to a GenAI paralegal system that had the indicated functionalities*?"**.**

Response option	Expectations
Rather Yes	44,80%
Definitely yes	35,71%
Rather No	14,62%
Definitely not	4,90%
Total	100,0%

Source: *Own study based on CAWI results.*

Based on the results obtained, approximately 80.51% of the respondents reported a demand for the purchase of such a system.

Another question concerns the acceptable price for access to a GenAI paralegal system with the indicated functionalities (Table 7).

Table 7. *Responses to the question 'How much per month would you be willing to pay to access such a system?*

Price in PLN	%
10 - 50	3,26%
50 - 100	6,76%
100 - 200	9,75%
200 - 300	39,11%
300 - 500	27,11%
500 - 1000	8,21%
over PLN 1,000	5,80%
Total	100,00%

Source: *Own study based on CAWI results.*

A monthly subscription price of up to £200 is acceptable to 80.23% of respondents.

Question eight asked about the preference for the type of subscription for the GenAI paralegal system (Table 8).

Table 8. *Responses to the question 'What type of subscription would you be willing to purchase?*

Response option	%
Annual subscription.	60,28%
Monthly access of a one-off nature.	20,57%
Weekly subscription	19,15%
Total	**100,00%**

Source: *Own study based on CAWI results.*

In the case of a monthly subscription, more than 70% of respondents reported using such a subscription at least four times a year (question 9)

Some 69% of respondents reported using a weekly subscription at least ten times a year (question 10).

The CAWI surveys conducted allowed positive verification of the research hypotheses formulated.

The research to estimate the market value of GenAI paralegal systems for tax advisers first estimated the price accepted by at least 70% of tax advisers for monthly access to such a system (Table 9). monthly subscription price of up to £200 is acceptable to 80.23% of respondents.

Question eight asked about the preference for the type of subscription for the GenAI paralegal system (Table 8).

Table 9. *Estimates of acceptable price level*

Price in PLN	Centre of the EURO compartment	%	Cumulative %
over PLN 1,000	276,11	5,80%	5,80%
500 - 1000	165,67	8,21%	14,01%
300 - 500	88,36	27,11%	41,12%
200 - 300	**55,22**	**39,11%**	**80,23%**
100 - 200	33,13	9,75%	89,98%
50 - 100	16,57	6,76%	96,74%
10 - 50	6,63	3,26%	100,00%

Source: *Own study based on Table 7.*

The price level accepted by more than 70% of tax advisers for monthly access to the system is €55.22, which is approximately the value of one hour of tax advice.

This low level of acceptable price is due to two circumstances:

- Monthly subscription prices for LIS class systems are around EUR 50 - 60 - tax advisors see GenAI paralegal systems primarily as slightly improved versions of LIS systems rather than as systems that can completely replace human work in specific areas;

- Free or low prices for access to ChatGPT OpenAI - the subscription plus is USD 20.

Prices for individual subscriptions were set as follows:

1. Annual subscription = 12 x 55.22 = EUR 662.68;
2. Monthly subscription = EUR 55.22;
3. Weekly subscription = EUR 55.22 / 4 = EUR 13.81.

In the next step, the number of tax advisors reporting demand for a given type of subscription (Qi) and the value of potential demand for the GenAI paralegal class system were estimated (Table 10)

Table 10. *Value of potential demand from tax advisers for a particular type of subscription*

Parameter	Annual subscription	Monthly subscription	Weekly subscription
Percentage of tax advisors declaring demand for GenAI paralegal class system (D1)	80,51%	80,51%	80,51%
Percentage of tax advisors accepting the adopted price level for access to the system (Dp)	80,23%	80,23%	80,23%
Percentage of tax advisors reporting demand for a given subscription (Si)	60,28%	20,57%	19,15%
Number of tax advisors reporting demand for a particular type of subscription (Qi)	3514	1199	1116
Number of purchases per year	1	4	10
Price Pi in EURO	662,68	55,22	13,81
Demand in EURO	2.328.657,52	264.835,12	154.119,60

Source: *Own study based on CAWI results.*

The value of the GenAI paralegal systems market for tax advisers is, therefore**, EUR 2,747,612.24.**

The estimated value of the LIS systems market in Poland is approximately EUR 67 million (own estimate based on revenues of companies offering LIS). The resulting figure is, therefore, only 4.15% of the LIS market in Poland. However, the study only concerned tax advisors, i.e., a small percentage of LIS system users in Poland.

5. Conclusion

The results obtained from the research allow us to formulate the following conclusions about the Polish tax advisor market:

1. Tax advisors perceive GenAI tools as applicable in their work. Tax advisors already use them and positively evaluate their usefulness (positive verification of hypothesis 1).
2. Tax advisors indicate a high demand for the functionalities GrnAI-based systems can provide. At the same time, tax advisors indicate that the needs for the indicated functionalities are not met by the system currently available on the market (positive verification of hypothesis 2).
3. The functionalities of GenAI paralegal systems expected by tax advisors relate to substantive support of the tax advisor's work in preparing a position/advice for the client and not to functionalities concerning automation of the provision of selected services to clients (positive verification of hypothesis 3).
4. The price accepted by more than 80% of tax advisors for monthly access to the GenAI paralegal class system corresponds to the average rate for one hour of tax advisory services.
5. The willingness to use GenAI paralegal class systems is high, but there is a reluctance to pay more for access to these systems than for LIS systems.
6. Tax advisers are not willing to pay more for GenAI paralegal systems to provide them with additional value compared to LISs despite their perception of this value.
7. The value of the GenAI paralegal systems market to the Polish tax advisors market was estimated at EUR 2,747,612.24.

Further research in this area should focus on analyzing the variability of preferences and perceptions of GenAI by tax advisors over time. Virtually every subsequent month, new GenAI tools and research results on legal understanding and reasoning are released. In addition, OpenAI has changed its pricing policy. Access to the latest GPT models is as much as USD 200 per month.

These factors may increase the acceptable price for tax advisers to access GenAI paralegal class systems.

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