

Request for Updated Documentation

As part of providing accounting services, we at Biegler & Associates, P.C. want to understand as much about your business as possible. In an effort to educate ourselves with respect to your company and assist us in setting up our files, please provide us copies of any of the following documents that changed in the past year:

I. Permanent Files

- Articles of Incorporation, Partnership Agreement or Operating Agreement
- Bylaws
- Amendments to agreements
- Minutes of Board Meetings for the preceding year
- Stock Certificates
- Form 2553 and IRS Sub "S" determination letter
- Current year SCC annual report
- Summary of health coverage and corporate policy for premium payments
- Life insurance policies
- Disability insurance policies
- Retirement plan documents
- Commercial insurance policies

II. Tax File

- Annual retirement plan accounting
- Business license for the prior year
- Personal property tax return for the prior year
- IRS power of attorney that are currently outstanding (if applicable)
- Broker statements as of year end that are cost basis

III. Work Papers File

- Detailed depreciation schedules – book and tax basis
- Current financial statements
- Company stock valuations (if applicable)
- ESOP projections (if applicable)

IV. Commitments and Contingencies

- Lease agreements – capital and operating
- Employment contracts
- Non-compete agreements
- Buy-sell agreements
- Sales contracts with customers
- Purchase contracts with suppliers
- Loan documents and copies of notes, amortization schedules and security agreements