DSG Advisors
TAX + ACCOUNTING

18035 OAK STREET
OMAHA, NE 68130

January 15, 2026

Dear Friends,

Enclosed is the 2025 Business Tax Organizer to help you gather your tax information, as well as determine if any new or existing tax laws require further research for your benefit. Please be thoughtful and thorough when completing the organizer as it is an important step on your part in helping us manage our time spent and remain accurate in order to minimize your taxes.

Completion of the enclosed organizer is mandatory. If we receive your tax documents without this required organizer completed in full, we reserve the right not to begin preparation of your return until an organizer is returned to us. Without your thoughtful assistance with the following questions, your tax return may contain errors when prepared and submitted, as well as take us longer to prepare.

Due to extreme workload compression during the tax season, we ask that you **deliver all tax documents to our office no later than FEBRUARY 23, 2026.** Tax documents delivered to our office after this deadline will likely require an extension.

Once you've gathered your tax documents and completed the organizer, please deliver them to our office at your convenience. Drop-offs can be made 24/7 via our drop-off box or in person during normal business hours, Monday through Friday from 8 a.m. to 5 p.m.

If you need to meet and discuss any items about your tax return information, **an appointment must be scheduled.** Without an appointment, we will not be available to discuss your tax organizer's questions. Drop-in meetings without an appointment are difficult for us to manage time for, even if for just a few minutes, so please plan accordingly to ensure we can meet your needs.

Finally, on the next page of this organizer is our Engagement Letter confirming the scope, terms, and details of work to be performed. Like the organizer, the Engagement Letter must be signed and returned to us before we prepare your return(s). We will not begin any work until all information is made available to us, so please make your submission as complete as possible. We will call you if we have questions or when the return is ready for pick up and filing.

Engagement Letter for Tax Return Preparation

Dear Client,

Thank you for the privilege of allowing us to provide you with tax preparation services. This engagement letter expresses the terms and conditions under which we will provide you with tax services, and it outlines responsibilities for each of us.

Tax Preparation:

- We will prepare your federal and state tax filings (tax return) with supporting schedules for the 2025 tax year based on information you provide us with.
- You will provide any requested records needed in order to complete the tax return preparation. Original records will be returned to you upon completion of the tax return.
- You will provide all information to us no less than 15 days prior to the expected delivery date of the tax return. We will extend the due date of your tax return if they are not done by the filing deadline. An extension does not extend the time to pay, only the time to file. If you owe, you will need to pay in with an extension. An extension is good for 6 months.
- We will not audit or otherwise verify your records to discover errors or omissions, should any exist. However, if we find irregularities or unusual items, we will bring them to your attention and/or ask for clarification.
- We will provide bookkeeping assistance necessary to complete the tax preparation. This will be billed as a separate but additional charge to the tax preparation fee.
- You attest that income and expense items you claim are substantiated by proper records and receipts, and can furnish such documentation in the event of an audit.
- You attest that the information you provide is accurate and complete to the best of your knowledge.
- You are ultimately responsible for the accuracy of the tax return and should review all documents carefully before signing.

Fees & Payment:

- All preparation fees are invoiced per tax return per tax year.
- All bookkeeping or other services will be invoiced with this tax return.
- Our fees are based on the complexity of your tax return, time spent as well as out-of-pocket expenses.
- We reserve the right to ask for a retainer to be paid in advance of work done from new clients and any client with whom we have experienced late payment problems.
- If you terminate this engagement before completion, you agree to pay for time and expenses incurred prior to the date of termination, even if the tax return is not completed.
- In the event the client has any past due balances, we reserve the right to cease working on your tax return or providing any other services until the balance has been paid in full or other acceptable payment arrangements have been made.
- Past due balances of more than 30 days are subject to 12% annual interest.

Engagement Letter for Tax Return Preparation (Continued)

Important Notices:

- Where tax law is ambiguous or unclear, we will use our best judgement. Unless otherwise instructed by you, we will resolve such questions, when possible, in your favor.
- Penalties can be imposed when taxpayers understate their tax liability. If you would like information on these penalties, please contact us. Consider making estimated payments in year 2026 if this is a concern.
- If an extension of time is required, any estimated taxes owed must be paid when the extension is filed. Any amounts not paid by the filing deadline are subject to interest and late payment penalties. These are your responsibilities.
- The IRS does not permit us to discuss your tax return except if authorized by the client by checking a specific box on your tax return. Unless otherwise instructed by you, we will not check the box which authorizes the IRS to discuss your tax return with us.
- Your tax return may be selected for audit or for additional explanation requested by tax authorities. We are available to represent you or prepare materials in response to correspondence. However, these are additional expenses not included in our tax preparation fees and we will render additional invoices for the time and expenses incurred.
- One printed return copy will be provided to you for your files. Copies at any other time are $25 minimum each. This fee applies to digital as well as paper copies for the time and effort involved in providing this service.
- If you require us to release a copy of your tax return(s) to a 3rd party (e.g. mortgage lender) we will require your permission in writing or via email. Postage and copy fees stated above will be invoiced for this effort ($25 minimum).

Please sign this letter and return it to us with this completed organizer.

Very truly yours,

Dan Grieb & Kathy Alber

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Business Legal Name (please print):

____

Officer or Owner signature: Date:

BASIC TAXPAYER INFORMATION

Name

Business Name: ____

Address for filing purposes

Street:____

City: ___________________________________ State: _____ Zip Code: _________

Preferred Contact Person: ____

Preferred telephone number and email address to be used for any tax questions

Telephone Number: ____

Email address: ____

YES or NO Did your company issue any 1099's to anyone?

YES or NO Did any business members have a change of address in year 2025? (Detail any changes on notes page below)

YES or NO Bit Coin or virtual currency ownership/trading. Provide documentation of use or sales/1099(s). Answer NO if you are only holding or purchasing virtual currency but not trading them.

Please provide a copy of your company financial statements if kept on QuickBooks or other software. You may also provide us with a copy of your QuickBooks backup instead (Preferred Option). If you provide this backup, we also need the following:

a. Login name: __________________ b. Password: __________________

c. What is the Year Version of your QuickBooks: __________________
(Note: We will provide any adjusting entries to correct your books)

d. If you do not use an accounting package for recording income and expense items, please provide us with your internally prepared spreadsheets or documents. Alternatively, you can complete the blank financial statements provided in this organizer after you have totaled your items.

MISCELLANEOUS ITEMS (CONTINUED)

YES or NO Did you buy or sell any vehicles or other equipment during the year? If yes, we need all purchase or sale information you received and loan documents, if any.

YES or NO Do you have other assets that had previous financing that you are still making payments on? If yes, we need the beginning and ending balance of the note you are paying as well as the interest expense paid for the tax year.

YES or NO If we do not prepare your company payroll, provide copies of all quarterly payroll reports and W-2 summaries so that we can report the correct payroll on your tax return. Ask for these from 3rd parties so we have them in advance.

YES or NO Did you pay for health insurance for yourself and your family through a company expense account? Explain on notes page unless we already have this.

YES or NO Are there any personal items included on your company income statement that we need to disregard as a company expense? If so, explain on the notes page below.

YES or NO Did the owners of the business change or did the ownership percentages change during the year? If yes, explain names, dates and percentages on the notes page below.

YES or NO Are all meals and entertainment expenses on your financial information properly treated as business meals? If no, explain on notes page.

YES or NO Did you drive any business miles? If yes, provide us the total mileage and the percentage of business usage for the mileage. Use notes page if you have multiple vehicles.

__________ Total Miles Driven in 2025; _____% for business usage

YES or NO Do you have a Home Office for business use? This space must be separate from other rooms and used exclusively for the business.

MISCELLANEOUS ITEMS (CONTINUED)

YES or NO If you have a home office, we can take the Safe Harbor deduction of $5/Square Foot, not to exceed $1500 or the Standard Expense based on SF used against actual expenses. If you want to use the Safe Harbor, what is the total square footage of your home office?

Home Office Total Square Footage:____________________

If you want to use the **Standard Expense**, provide actual expenses from the list of expenses below:

Finished Home Square Footage ___________

Office Square Footage ___________

Total Home Utilities ___________

Real Estate Tax ___________

Mortgage Interest or Rent ___________

Repairs to Office Only ___________

Insurance ___________

YES or NO Did you elect to take the PTET deduction in Year 2024 AS WELL AS agree to make estimated tax payments for your business in Year 2025? Once made, this election is irrevocable for that year.

04/15 Payment: $____________ 06/15/ Payment: $____________

09/15 Payment: $____________ 12/15 Payment: $____________

YES or NO Did we prepare your 2024 tax return. If not, please provide a copy.

YES or NO With new assets, do you prefer to deduct all at once per the updated depreciation rules (if available). If not, we will depreciate all new assets purchased in year 2025 over their IRS useful life schedules.

MISCELLANEOUS ITEMS (CONTINUED)

BOOKKEEPING HOUSEKEEING:

To minimize accounting and bookkeeping errors and costs, we strongly recommend you do not mix personal and business expenses. You may transfer funds to and from your corporate and personal accounts. You must clearly detail to us any personal versus business expenses included in your financial statements or records.

a. Identify a personal withdrawal of funds from your business account as "Shareholder Distribution" or "Loan to Shareholder". This nis not an expense item.

b. Identify a deposit of personal funds to your business account as "Shareholder Contribution" or "Shareholder Loan". This is not an income item.

c. If contributions and distributions were made for more than one shareholder during the year, provide separate information for each shareholder.

d. If any travel, mileage, meals, telephone, or other items are part personal and part business, you need to inform us on your financials or on the notes page of this organizer what amounts we should deduct on your tax return.

What is the reconciled ending balance of all business checking and savings and other cash accounts? This is not simply the ending bank balance. <u>We are looking for the reconciled balance at year end.</u> We are required to report this on your business return:

Checking Account(s): $ ______________________

Savings Account(s): $ _______________________

If you require bookkeeping assistance, please talk to Dan or Kathy before we begin the preparation of your 2025 business tax return so we can make all adjustments prior to the preparation of the tax return. Clean records with properly identified amounts are the responsibility of the business owner. If we have questions or concerns, we will ask for clarification. Bookkeeping assistance is billed separately and in addition to tax preparation services.

FOR TAXPAYERS WITH A SMALL BUSINESS - List amounts

Use this summary sheet if you do not have your own bookkeeping summary such as an Excel file, QuickBooks, or other software financial statements.

Income Items:

Gross Sales

Cost of goods sold

Other Income

Expenses:

Advertising

Vehicle expense or mileage

Contract Labor

Business Insurance

Employee benefit programs

Interest

Professional Fees

Office and Other Expense

Pension contributions

Rent or Lease

Repairs and Maintenance

Travel

Meals and Entertainment

Utilities

Wages

Other Expenses (provide detail on next page)

Asset(s) Purchased over $500: **Do not include** in expenses detailed above. List asset description, date purchased, and amount spent. Use notes section of organizer.

Asset(s) Sold: List sale date, sale amount and description of asset sold. Use notes section of organizer.

NOTES FOR 2025 BUSINESS TAXES

Use this page to make notes or reference information you believe is important or necessary for us to consider when we prepare your taxes or for further explanation for any previous question in this organizer. Use also for Home Office Expense Summary.