

**Write-Up Sample Client**  
**Chart of Accounts - Detailed - Two Account Groupings**

Account	Type	Account Description	Account Classification		Leadsheet Schedule		Tax Code	M-3 Code
			Code	Subcode	Code	Subcode		
101	A	Checking - General	CA	CASH	A			
108	A	Checking - Payroll	CA	CASH	A			
109	A	Petty Cash	CA	CASH	A			
110	A	Cash - Savings	CA	CASH	A			
115	A	Marketable Securities	CA	CASH	A			
120	A	Billed Receivables	CA	AR	B			
121	A	Unbilled Receivables	CA	AR	B			
122	A	Unbilled Expenses Receivable	CA	AR	B			
123	A	Accounts Receivable - Employees	CA	AR	B			
124	A	Allowance for Doubtful Accounts	CA	AR	B			
140	A	Deposits & Prepaid Expenses	CA	PE	L			
150	A	Leasehold Improvements	NPE	PE	L			
151	A	Furniture & Fixtures	NPE	PE	L			
152	A	Office Equipment	NPE	PE	L			
153	A	Software	NPE	PE	L			
160	A	Accumulated Depreciation - Leasehold Improvements	NPE	AD	UV			
161	A	Accumulated Depreciation - Furniture & Fixtures	NPE	AD	UV			
162	A	Accumulated Depreciation - Office Equipment	NPE	AD	UV			
163	A	Accumulated Depreciation - Software	NPE	AD	UV			
200	L	Accounts Payable	CL	AP	BB			
210	L	Current Portion of LTD	CL	CUR	AA			
230	L	Accrued Payroll	CL	AL	CC			
231	L	FICA Withholding Payable	CL	AL	CC			
232	L	Federal Withholding Payable	CL	AL	CC			
233	L	MI Withholding Payable	CL	AL	CC			
234	L	FUTA Payable	CL	AL	CC			
235	L	SUTA Payable	CL	AL	CC			
240	L	Accrued Interest Payable	CL	AL	CC			
250	L	FIT Payable	CL	AL	CC			
251	L	MI SBT Payable	CL	AL	CC			
260	L	Loan Payable to Bank	CL	NP	AA			
300	Q	Common Stock	EQ	CS	SS			
310	Q	Additional Paid-In Capital	EQ	APIC	SS			
320	Q	Retained Earnings	EQ	RE	SS			
401	R	Preparation of 1040 Returns	INC	SALE	10			
402	R	Preparation of 1120 Returns	INC	SALE	10			
403	R	Other Return Preparation	INC	SALE	10			
405	R	Tax Planning	INC	SALE	10			
410	R	Write-Up Services	INC	SALE	10			
420	R	Management Advisory Services	INC	SALE	10			
470	R	Other Income	OI		50			

**Write-Up Sample Client**  
**Chart of Accounts - Detailed - Two Account Groupings**

Account	Type	Account Description	Account Classification		Leadsheet Schedule		Tax Code	M-3 Code
			Code	Subcode	Code	Subcode		
473	R	Accounts Receivable Service Charges	OI		50			
480	R	Gain on Sales - Proceeds	INC		50			
489	R	Gain on Sales - NBV	INC		50			
490	R	Interest Income	OI		50			
510	E	Salaries	EXP		40			
520	E	Payroll Taxes	EXP		40			
530	E	Employee Benefits	EXP		40			
600	E	Staff Recruitment	EXP		40			
601	E	Employee Awards	EXP		40			
602	E	Training Classes	EXP		40			
603	E	Professional Dues	EXP		40			
604	E	Professional Licenses	EXP		40			
605	E	Travel and Subsistence	EXP		40			
606	E	Break Room Supplies	EXP		40			
607	E	Professional Publications	EXP		40			
620	E	Contributions	EXP		40			
621	E	Legal Expenses	EXP		40			
622	E	Firm Meeting Expense	EXP		40			
623	E	Professional Liability	EXP		40			
624	E	Insurance	EXP		40			
629	E	Bank Service Charges	EXP		40			
640	E	Stationery & Office Supplies	EXP		40			
641	E	Data Processing Supplies	EXP		40			
642	E	Duplication Costs	EXP		40			
643	E	Printing Costs	EXP		40			
644	E	Postage and Express Charges	EXP		40			
645	E	Telephone	EXP		40			
646	E	Software	EXP		40			
647	E	Equipment Rental	EXP		40			
660	E	Rent	EXP		40			
661	E	Utilities	EXP		40			
662	E	Janitorial	EXP		40			
663	E	Repairs and Maintenance	EXP	RM	40			
680	E	Practice Development Expense	EXP		40			
681	E	Promotional Expenses	EXP		40			
682	E	Entertainment of Clients	EXP		40			
700	E	Interest Expense	EXP		40			
710	E	Depreciation Expense	EXP	DEP	40			
730	E	Billed Accounts Receivable Write-Offs	EXP		40			
732	E	Bad Debt Expense	EXP		40			
733	E	MI SBT Expense	EXP		40			
740	E	Federal Income Taxes	TAX		40			
745	E	Other Expense	OE		40			

**Write-Up Sample Client**  
**Chart of Accounts - Detailed - Two Account Groupings**

Account	Type	Account Description	Account Classification		Leadsheet Schedule		Tax Code	M-3 Code
			Code	Subcode	Code	Subcode		

999	E	Undistributed		EXP				
-----	---	---------------	--	-----	--	--	--	--

**Account Mask**

XXXXXXXX.XXX

Account count = 85