

Write-Up Sample Client
Trial Balance - Condensed - Zero Balance Accounts with Activity

Account	Type	Description	1 Month Ended	12 Months Ended
			December 31, 2016	December 31, 2016
			Adjusted Balance	
101	A	Checking - General	16,266.32	17,872.02
108	A	Checking - Payroll	7,956.36	10,373.62
109	A	Petty Cash	0.00	1,000.00
110	A	Cash - Savings	11,185.52	283,162.41
115	A	Marketable Securities	5,000.00	5,000.00
120	A	Billed Receivables	(525.00)	46,973.00
121	A	Unbilled Receivables	0.00	31,013.06
122	A	Unbilled Expenses Receivable	0.00	4,960.05
123	A	Accounts Receivable - Employees	0.00	0.00
140	A	Deposits & Prepaid Expenses	0.00	4,500.00
150	A	Leasehold Improvements	0.00	28,000.00
151	A	Furniture & Fixtures	0.00	4,881.97
152	A	Office Equipment	0.00	60,461.01
153	A	Software	0.00	6,995.00
160	A	Accumulated Depreciation - Leasehold Improvements	(300.00)	(10,900.00)
161	A	Accumulated Depreciation - Furniture & Fixtures	(548.69)	(3,501.10)
162	A	Accumulated Depreciation - Office Equipment	(2,712.08)	(18,652.42)
163	A	Accumulated Depreciation - Software	(121.68)	(7,038.55)
200	L	Accounts Payable	0.00	(20,309.31)
230	L	Accrued Payroll	0.00	(6,500.00)
231	L	FICA Withholding Payable	(1,594.92)	(9,788.88)
232	L	Federal Withholding Payable	(3,794.26)	(2,186.31)
233	L	MI Withholding Payable	(947.96)	(2,668.68)
234	L	FUTA Payable	0.00	(167.99)
235	L	SUTA Payable	0.00	0.00
250	L	FIT Payable	(2,073.17)	(5,550.37)
251	L	MI SBT Payable	(691.90)	(4,073.86)
260	L	Loan Payable to Bank	(5,000.00)	(5,000.00)
300	Q	Common Stock	0.00	(20,000.00)
310	Q	Additional Paid-In Capital	0.00	(20,000.00)
320	Q	Retained Earnings	0.00	(255,024.70)
401	R	Preparation of 1040 Returns	(25,899.46)	(131,884.35)
402	R	Preparation of 1120 Returns	(12,568.31)	(79,654.73)
403	R	Other Return Preparation	(11,000.84)	(48,406.01)
405	R	Tax Planning	(10,032.06)	(28,629.98)
410	R	Write-Up Services	(12,500.00)	(138,387.52)
420	R	Management Advisory Services	(1,232.00)	(50,602.53)
470	R	Other Income	(250.00)	(1,833.79)
473	R	Accounts Receivable Service Charges	(175.00)	(1,125.00)
480	R	Gain on Sales - Proceeds	0.00	(2,100.00)
490	R	Interest Income	(1,250.52)	(9,416.91)
510	E	Salaries	17,583.33	186,166.63

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520	E	Payroll Taxes	797.45	14,535.15
530	E	Employee Benefits	2,587.56	16,793.98
600	E	Staff Recruitment	500.00	500.00
601	E	Employee Awards	1,000.00	1,000.00
602	E	Training Classes	0.00	1,440.55
603	E	Professional Dues	0.00	305.96
604	E	Professional Licenses	0.00	205.00
605	E	Travel and Subsistence	137.77	7,873.78
606	E	Break Room Supplies	300.00	2,036.98
607	E	Professional Publications	0.00	142.98
620	E	Contributions	2,000.00	2,000.00
621	E	Legal Expenses	450.00	4,225.00
622	E	Firm Meeting Expense	3,299.87	6,875.98
623	E	Professional Liability	456.23	5,456.23
624	E	Insurance	0.00	2,500.00
629	E	Bank Service Charges	20.00	20.00
640	E	Stationery & Office Supplies	325.88	1,449.09
641	E	Data Processing Supplies	146.90	1,852.83
642	E	Duplication Costs	233.64	1,831.46
643	E	Printing Costs	0.00	4,033.66
644	E	Postage and Express Charges	600.00	7,025.00
645	E	Telephone	712.44	7,810.35
646	E	Software	0.00	500.00
647	E	Equipment Rental	233.86	421.42
660	E	Rent	1,700.00	20,400.00
661	E	Utilities	329.78	3,593.67
662	E	Janitorial	300.00	2,935.00
663	E	Repairs and Maintenance	266.33	1,260.40
680	E	Practice Development Expense	220.35	2,197.69
681	E	Promotional Expenses	97.86	489.41
682	E	Entertainment of Clients	238.16	2,497.29
710	E	Depreciation Expense	3,682.45	15,448.30
730	E	Billed Accounts Receivable Write-Offs	525.00	525.00
733	E	MI SBT Expense	1,691.90	6,011.97
740	E	Federal Income Taxes	12,073.17	45,550.37
745	E	Other Expense	299.72	299.72
999	E	Undistributed	0.00	0.00
Totals			<u>0.00</u>	<u>0.00</u>
Net Profit/(Loss)			<u>22,098.54</u>	<u>113,829.97</u>