

**STRATEGIS CPAs & CONSULTANTS, PA**  
**CHART OF ACCOUNTS TEMPLATE**  
**SORT C/D**

| 4 digit | Account Description                     | QB Account Type     | QBO Category Type         | QBO Detail Account Type   |
|---------|---|---------------------|---------------------------|---------------------------|
| 1001    | Operating-BOA #                         | Bank                | Bank                      | Checking                  |
| 1011    | Payroll-BOA #                           | Bank                | Bank                      | Checking                  |
| 1021    | Money market-BOA #                      | Bank                | Bank                      | Money Market              |
| 1030    | Petty cash/change fund                  | Bank                | Bank                      | Cash on Hand              |
| 1040    | Savings-BOA #                           | Bank                | Bank                      | Savings                   |
| 1050    | CD-BOA #                                | Bank                | Bank                      | Savings                   |
| 1060    | Reserve                                 | Bank                | Bank                      | Savings                   |
| 1070    | Escrow                                  | Bank                | Bank                      | Savings                   |
| 1080    | Tenant deposits-BOA #                   | Bank                | Bank                      | Savings                   |
| 1090    | Cash clearing                           | Bank                | Bank                      | Cash on Hand              |
| 1100    | A/R-Trade                               | Accounts Receivable | Accounts Receivable (A/R) | Accounts Receivable (A/R) |
| 1101    | Allowance for doubtful acct             | Accounts Receivable | Other Current Assets      | Allowance for Bad Debts   |
| 1102    | Expense advance over (short)            | Accounts Receivable | Other Current Assets      | Other Current Assets      |
| 1103    | A/R-employees                           | Accounts Receivable | Other Current Assets      | Other Current Assets      |
| 1105    | Travel advance                          | Accounts Receivable | Other Current Assets      | Other Current Assets      |
| 1200    | Undeposited funds                       | Other Current Asset | Other Current Assets      | Undeposited funds         |
| 1201    | L/R-S/H-(current)                       | Other Current Asset | Other Current Assets      | Loans to Stockholders     |
| 1250    | Mkt sec/N/R-(Prop/Ptr/SH) (current)     | Other Current Asset | Other Current Assets      | Loans to Stockholders     |
| 1250    | N/R-shareholder (current)               | Other Current Asset | Other Current Assets      | Loans to Stockholders     |
| 1300    | L/R-other (current)                     | Other Current Asset | Other Current Assets      | Loans to Others           |
| 1301    | Receivable-ERTC                         | Other Current Asset | Other Current Assets      | Other Current Assets      |
| 1350    | N/R-other (current)                     | Other Current Asset | Other Current Assets      | Loans to Others           |
| 1400    | Inventory                               | Other Current Asset | Other Current Assets      | Inventory                 |
| 1401    | Inventory-beginning balance             | Other Current Asset | Other Current Assets      | Inventory                 |
| 1402    | Inventory-purchases                     | Other Current Asset | Other Current Assets      | Inventory                 |
| 1403    | Inventory-transfer to COGS              | Other Current Asset | Other Current Assets      | Inventory                 |
| 1500    | Prepaid expense-ground leases           | Other Current Asset | Other Current Assets      | Prepaid Expenses          |
| 1501    | Prepaid expense-insurance               | Other Current Asset | Other Current Assets      | Prepaid Expenses          |
| 1502    | Prepaid expense-interest                | Other Current Asset | Other Current Assets      | Prepaid Expenses          |
| 1503    | Prepaid expense-FIT                     | Other Current Asset | Other Current Assets      | Prepaid Expenses          |
| 1504    | Prepaid expense-SIT                     | Other Current Asset | Other Current Assets      | Prepaid Expenses          |
| 1505    | Prepaid expense-other                   | Other Current Asset | Other Current Assets      | Prepaid Expenses          |
| 1506    | Prepaid rent                            | Other Current Asset | Other Current Assets      | Prepaid Expenses          |
| 1510    | Rental income-receivable                | Other Current Asset | Other Current Assets      | Other Current Assets      |
| 1511    | Interest receivable                     | Other Current Asset | Other Current Assets      | Other Current Assets      |
| 1520    | Lease funding advances                  | Other Current Asset | Other Current Assets      | Other Current Assets      |
| 1567    | Prepaid expense-sales tax               | Other Current Asset | Other Current Assets      | Prepaid Expenses          |
| 1591    | A/R Factoring                           | Other Current Asset | Other Current Assets      | Other Current Assets      |
| 1600    | Land                                    | Fixed Asset         | Fixed Assets              | Land                      |
| 1605    | Land improvements                       | Fixed Asset         | Fixed Assets              | Leasehold Improvements    |
| 1610    | Buildings                               | Fixed Asset         | Fixed Assets              | Buildings                 |
| 1620    | Leasehold improvements (Building improv | Fixed Asset         | Fixed Assets              | Leasehold Improvements    |
| 1625    | Personal property                       | Fixed Asset         | Fixed Assets              | Machinery & Equipment     |
| 1630    | Office equipment                        | Fixed Asset         | Fixed Assets              | Machinery & Equipment     |
| 1635    | Machinery and equipment                 | Fixed Asset         | Fixed Assets              | Machinery & Equipment     |
| 1640    | Leased equipment                        | Fixed Asset         | Fixed Assets              | Machinery & Equipment     |
| 1650    | Office furniture                        | Fixed Asset         | Fixed Assets              | Furniture & Fixtures      |
| 1655    | Furniture and fixtures                  | Fixed Asset         | Fixed Assets              | Furniture & Fixtures      |
| 1660    | Automobiles                             | Fixed Asset         | Fixed Assets              | Vehicles                  |
| 1665    | Airplanes                               | Fixed Asset         | Fixed Assets              | Vehicles                  |
| 1670    | Software (>\$500) (IRC 167)             | Fixed Asset         | Fixed Assets              | Intangible Assets         |
| 1680    | Signs & improvements                    | Fixed Asset         | Fixed Assets              | Furniture & Fixtures      |
| 1690    | Livestock                               | Fixed Asset         | Fixed Assets              | Other Fixed Assets        |
| 1699    | Disabled Access Credit Expend           | Fixed Asset         | Fixed Assets              | Other Fixed Assets        |
| 1699.5  | Barrier removal expenditures            | Fixed Asset         | Fixed Assets              | Other Fixed Assets        |
| 1700    | N/A                                     | Fixed Asset         | Fixed Assets              | Other Fixed Assets        |
| 1705    | Accum dep-land improvements             | Fixed Asset         | Fixed Assets              | Accumulated Depreciation  |
| 1710    | Accum dep-building(s)                   | Fixed Asset         | Fixed Assets              | Accumulated Depreciation  |
| 1720    | Accum dep-leasehold improve             | Fixed Asset         | Fixed Assets              | Accumulated Depreciation  |
| 1730    | Accum dep-machinery/equipment           | Fixed Asset         | Fixed Assets              | Accumulated Depreciation  |
| 1740    | Accum dep-leased equipment              | Fixed Asset         | Fixed Assets              | Accumulated Depreciation  |

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| 4 digit | Account Description                   | QB Account Type         | QBO Category Type         | QBO Detail Account Type                  |
|---------|---------------------------------------|-------------------------|---------------------------|--|
| 1750    | Accum dep-furniture/fixtures          | Fixed Asset             | Fixed Assets              | Accumulated Depreciation                 |
| 1760    | Accum dep-automobiles                 | Fixed Asset             | Fixed Assets              | Accumulated Depreciation                 |
| 1765    | Accum dep-airplanes                   | Fixed Asset             | Fixed Assets              | Accumulated Depreciation                 |
| 1770    | Accum dep-software (IRC 167)          | Fixed Asset             | Fixed Assets              | Accumulated Depreciation                 |
| 1775    | Accum dep-video masters               | Fixed Asset             | Fixed Assets              | Accumulated Depreciation                 |
| 1780    | Accum dep-signs                       | Fixed Asset             | Fixed Assets              | Accumulated Depreciation                 |
| 1790    | Accum dep-livestock                   | Fixed Asset             | Fixed Assets              | Accumulated Depreciation                 |
| 1800    | L/R-(Prop/Ptr/SH) (long term)         | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1850    | N/R-(Prop/Ptr/SH) (long-term)         | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1901    | Investments-undeveloped land          | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1910    | Investments-dre                       | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1920    | Investments-partnerships              | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1930    | Investments-S corporations            | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1940    | Investments-C corporations            | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1971    | Construction period interest          | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1971.1  | Less accumulated amortization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1972    | Construction period taxes             | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1972.1  | Less accumulated amortization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1973    | Leasing commissions                   | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1973.1  | Less accum amort-leasing comm         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1974    | Loan costs                            | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1974.1  | Less accum amort-loan costs           | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1975    | Organization cost                     | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1975.1  | Less accum amort-organization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1976    | Preopening costs                      | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1976.1  | Less accumulated amortization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1977    | Capitalized leasing costs             | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1977.1  | Less accumulated amortization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1978    | Franchise costs                       | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1978.1  | Less accumulated amortization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1979    | Goodwill                              | Other Asset             | Other Assets              | Goodwill                                 |
| 1979.1  | Less accum amort-goodwill             | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1980    | Non-compete agreement                 | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1980.1  | Less accumulated amortization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1981    | Software (amortizable)                | Other Asset             | Other Assets              | Licenses                                 |
| 1981.1  | Less accum amort-software             | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1982    | Other amortizable costs               | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1982.1  | Less accumulated amortization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1989    | DS2 asset clearing account            | Other Asset             | Other Assets              | Organizational Costs                     |
| 1990    | Non-amortizable property              | Other Asset             | Other Assets              | Organizational Costs                     |
| 1991    | Syndication costs                     | Other Asset             | Other Assets              | Organizational Costs                     |
| 1992    | Startup costs                         | Other Asset             | Other Assets              | Organizational Costs                     |
| 1992.1  | Less accumulated amortization         | Other Asset             | Other Assets              | Accumulated Amortization of Other Assets |
| 1993    | Deferred startup costs-deductible     | Other Asset             | Other Assets              | Organizational Costs                     |
| 1994    | Deferred startup costs-non-deductible | Other Asset             | Other Assets              | Organizational Costs                     |
| 1995    | Escrow deposits                       | Other Asset             | Other Assets              | Security Deposits                        |
| 1995.5  | Legal retainer                        | Other Asset             | Other Assets              | Security Deposits                        |
| 1996    | Utility deposits                      | Other Asset             | Other Assets              | Security Deposits                        |
| 1997    | Security deposits                     | Other Asset             | Other Assets              | Security Deposits                        |
| 1998    | Cash value life insurance             | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 1999    | Deferred compensation                 | Other Asset             | Other Assets              | Other Long-term Assets                   |
| 2001    | Accounts payable                      | Accounts Payable        | Accounts Payable (A/P)    | Accounts Payable (A/P)                   |
| 2050    | Credit Card Payable                   | Credit Card             | Credit Cards              | Credit Card                              |
| 2100    | Not used                              | Other Current Liability | Other Current Liabilities | Other Current Liabilities                |
| 2101    | FICA payable                          | Other Current Liability | Other Current Liabilities | Payroll Tax Payable                      |
| 2102    | FIT W/H payable                       | Other Current Liability | Other Current Liabilities | Payroll Tax Payable                      |
| 2103    | FUTA payable                          | Other Current Liability | Other Current Liabilities | Payroll Tax Payable                      |
| 2104    | SUTA payable                          | Other Current Liability | Other Current Liabilities | Payroll Tax Payable                      |
| 2109    | Payroll tax deposits                  | Other Current Liability | Other Current Liabilities | Payroll Tax Payable                      |
| 2110    | Annuity payable                       | Other Current Liability | Other Current Liabilities | Payroll Tax Payable                      |
| 2111    | Life insurance savings plan           | Other Current Liability | Other Current Liabilities | Payroll Tax Payable                      |

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| 4 digit | Account Description                     | QB Account Type         | QBO Category Type         | QBO Detail Account Type        |
|---------|---|-------------------------|---------------------------|--------------------------------|
| 2111.5  | Credit union withholding                | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2111.6  | Wage garnishment payable                | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2112    | Health insurance plan                   | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2115    | Dental insurance plan                   | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2116    | Health insurance payable                | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2120    | HSA Payable                             | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2121.1  | 401K contribution payable               | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2121.2  | Pension contribution payable            | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2121.3  | Profit sharing contribution payable     | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2121.4  | SEP contribution payable                | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2121.5  | Simple contribution payable             | Other Current Liability | Other Current Liabilities | Payroll Tax Payable            |
| 2122    | Int payable-notes payable               | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2126    | Int payable-M/P                         | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2127    | Int payable-long term debt              | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2128    | Int payable-L/P (Prop/Ptr/SH)           | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2130    | Royalty payable                         | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2140    | Retainage payable                       | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2150    | Bonus payable                           | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2160    | Accrued Payroll                         | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2166    | Taxes payable-other                     | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2166.5  | Taxes payable-real property             | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2167    | Taxes payable-sales                     | Other Current Liability | Other Current Liabilities | Sales Tax Payable              |
| 2167.1  | Taxes payable-solid waste               | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2167.5  | Taxes payable-state income              | Other Current Liability | Other Current Liabilities | State/Local Income Tax Payable |
| 2168    | Taxes payable-federal income            | Other Current Liability | Other Current Liabilities | Federal Income Tax Payable     |
| 2170    | Unearned revenue                        | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2175    | Deferred COD Income                     | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2179    | Deferred credit                         | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2180    | L/P-(Prop/Ptr/SH) (current)             | Other Current Liability | Other Current Liabilities | Loan Payable                   |
| 2190    | Customer escrow deposits                | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2200    | L/P (N/P)-other (current)               | Other Current Liability | Other Current Liabilities | Loan Payable                   |
| 2300    | C/L payable/credit card pay             | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2400    | Construction draws                      | Other Current Liability | Other Current Liabilities | Other Current Liabilities      |
| 2500    | N/P-other (current)                     | Other Current Liability | Other Current Liabilities | Loan Payable                   |
| 2600    | Mortgage payable                        | Long Term Liability     | Long Term Liabilities     | Notes Payable                  |
| 2700    | N/P-other (long-term)                   | Long Term Liability     | Long Term Liabilities     | Notes Payable                  |
| 2800    | L/P-S/H (long-term)                     | Long Term Liability     | Long Term Liabilities     | Shareholder Notes Payable      |
| 2800    | (Prop/Ptr/SH) loan(long-term)           | Long Term Liability     | Long Term Liabilities     | Shareholder Notes Payable      |
| 2900    | Other payables                          | Long Term Liability     | Long Term Liabilities     | Other Long Term Liabilities    |
| 2915    | Tenant deposits                         | Long Term Liability     | Long Term Liabilities     | Other Long Term Liabilities    |
| 2916    | Prepaid unearned rent                   | Long Term Liability     | Long Term Liabilities     | Other Long Term Liabilities    |
| 3000    | EQUITY                                  | Equity                  | Equity                    | Owner's Equity                 |
| 3100    | Common stock                            | Equity                  | Equity                    | Common Stock                   |
| 3200    | Paid-in surplus                         | Equity                  | Equity                    | Paid-in Capital or Surplus     |
| 3300    | Other retained earnings                 | Equity                  | Equity                    | Retained Earnings              |
| 3400    | Accumulated adjustments acct            | Equity                  | Equity                    | Accumulated Adjustment         |
| 3500    | Previously taxed income                 | Equity                  | Equity                    | Accumulated Adjustment         |
| 3600    | Accumulated earnings & profit           | Equity                  | Equity                    | Accumulated Adjustment         |
| 3700    | Tax temporary adjustments               | Equity                  | Equity                    | Accumulated Adjustment         |
| 3800    | Shareholder distributions               | Equity                  | Equity                    | Partner Distributions          |
| 3900    | Treasury stock                          | Equity                  | Equity                    | Treasury stock                 |
| 3950    | Opening Balance Equity                  | Equity                  | Equity                    | Opening Balance Equity         |
| 3990    | QB Retained Earnings                    | Equity                  | Equity                    | Retained Earnings              |
| 4000    | REVENUE                                 | Income                  | Income                    | Sales of Product Income        |
| 4010    | Merchant and third party prmts (1099-K) | Income                  | Income                    | Other Primary Income           |
| 4100    | Rental Income                           | Income                  | Income                    | Other Primary Income           |
| 4800    | Forfeited tenant deposit                | Income                  | Income                    | Other Primary Income           |
| 4900    | Miscellaneous Income                    | Income                  | Income                    | Other Primary Income           |
| 4950    | Sales Tax Collection Allowance          | Income                  | Income                    | Discounts/Refunds Given        |
| 5000    | COGS/COS(For R/E see ACC8000)           | Cost of Goods Sold      | Cost of Goods Sold        | Other Costs of Services - COS  |
| 5010    | Transfers from inventory                | Cost of Goods Sold      | Cost of Goods Sold        | Supplies & Materials - COGS    |

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|---------|--------------------------------------|--------------------|--------------------|--|
| 5020    | Subcontractors                       | Cost of Goods Sold | Cost of Goods Sold | Cost of Labor - COS                    |
| 5030    | Labor                                | Cost of Goods Sold | Cost of Goods Sold | Cost of Labor - COS                    |
| 5040    | Freight                              | Cost of Goods Sold | Cost of Goods Sold | Shipping, Freight & Delivery - COS     |
| 6000    | N/A                                  | Expense            | Expenses           | Other Miscellaneous Service Cost       |
| 6100    | PAYROLL EXPENSES                     | Expense            | Expenses           | Payroll Expenses                       |
| 6110    | Salaries-officers                    | Expense            | Expenses           | Payroll Expenses                       |
| 6110.1  | Salaries-officers-2% health          | Expense            | Expenses           | Payroll Expenses                       |
| 6120    | Salaries and wages-other             | Expense            | Expenses           | Payroll Expenses                       |
| 6121    | Wages charged to construction        | Expense            | Expenses           | Payroll Expenses                       |
| 6125    | Payroll suspense                     | Expense            | Expenses           | Payroll Expenses                       |
| 6129    | Employee retention tax credit        | Expense            | Expenses           | Payroll Expenses                       |
| 6130    | Payroll taxes                        | Expense            | Expenses           | Payroll Expenses                       |
| 6140    | 401K contributions-paid              | Expense            | Expenses           | Payroll Expenses                       |
| 6141    | 401K contributions-accrued           | Expense            | Expenses           | Payroll Expenses                       |
| 6142    | Pension contributions-paid           | Expense            | Expenses           | Payroll Expenses                       |
| 6143    | Pension contributions-accrued        | Expense            | Expenses           | Payroll Expenses                       |
| 6144    | Profit sharing contributions-paid    | Expense            | Expenses           | Payroll Expenses                       |
| 6145    | Profit sharing contributions-accrued | Expense            | Expenses           | Payroll Expenses                       |
| 6146    | SEP contributions-paid               | Expense            | Expenses           | Payroll Expenses                       |
| 6147    | SEP contributions-accrued            | Expense            | Expenses           | Payroll Expenses                       |
| 6148    | Simple IRA contributions-paid        | Expense            | Expenses           | Payroll Expenses                       |
| 6149    | Simple IRA contributions-accrued     | Expense            | Expenses           | Payroll Expenses                       |
| 6150    | Payroll processing expense           | Expense            | Expenses           | Payroll Expenses                       |
| 6155    | Retirement plan fee                  | Expense            | Expenses           | Payroll Expenses                       |
| 6780    | Postage-Courier Services             | Expense            | Expenses           | Shipping, Freight & Delivery           |
| 7000    | GENERAL & ADMINISTRATIVE EXP         | Expense            | Expenses           | Office/General Administrative Expenses |
| 7005    | Accounting services                  | Expense            | Expenses           | Legal & Professional Fees              |
| 7009    | Advertising                          | Expense            | Expenses           | Advertising/Promotional                |
| 7009.3  | Advertising-print                    | Expense            | Expenses           | Advertising/Promotional                |
| 7009.4  | Advertising-television               | Expense            | Expenses           | Advertising/Promotional                |
| 7009.5  | Advertising-want ads                 | Expense            | Expenses           | Advertising/Promotional                |
| 7012    | Airplane reimbursement               | Expense            | Expenses           | Office/General Administrative Expenses |
| 7020    | Amortization                         | Expense            | Expenses           | Office/General Administrative Expenses |
| 7022    | Amortization (IRC 167)               | Expense            | Expenses           | Office/General Administrative Expenses |
| 7025    | Answering service                    | Expense            | Expenses           | Office/General Administrative Expenses |
| 7030    | Architectural services               | Expense            | Expenses           | Office/General Administrative Expenses |
| 7041    | Auto reimb-mileage >2% owner         | Expense            | Expenses           | Auto                                   |
| 7042    | Auto reimb-mileage-employees         | Expense            | Expenses           | Auto                                   |
| 7043    | Auto reimb-actual >2% owner          | Expense            | Expenses           | Auto                                   |
| 7043.1  | Car name-gas and oil                 | Expense            | Expenses           | Auto                                   |
| 7043.2  | Car name-insurance                   | Expense            | Expenses           | Auto                                   |
| 7043.3  | Car name-other                       | Expense            | Expenses           | Auto                                   |
| 7043.4  | Car name-parking & tolls             | Expense            | Expenses           | Auto                                   |
| 7043.5  | Car name-pymts-lease                 | Expense            | Expenses           | Auto                                   |
| 7043.6  | Car name-pymts-loan int exp          | Expense            | Expenses           | Auto                                   |
| 7043.7  | Car name-repair & maint              | Expense            | Expenses           | Auto                                   |
| 7043.8  | Car name-                            | Expense            | Expenses           | Auto                                   |
| 7043.9  | Car name-ALV pers use port           | Expense            | Expenses           | Auto                                   |
| 7044.1  | Car name-gas and oil                 | Expense            | Expenses           | Auto                                   |
| 7044.2  | Car name-insurance                   | Expense            | Expenses           | Auto                                   |
| 7044.3  | Car name-other                       | Expense            | Expenses           | Auto                                   |
| 7044.4  | Car name-parking & tolls             | Expense            | Expenses           | Auto                                   |
| 7044.5  | Car name-pymts-lease                 | Expense            | Expenses           | Auto                                   |
| 7044.6  | Car name-pymts-loan int exp          | Expense            | Expenses           | Auto                                   |
| 7044.7  | Car name-repair & maint              | Expense            | Expenses           | Auto                                   |
| 7044.8  | Car name-                            | Expense            | Expenses           | Auto                                   |
| 7044.9  | Car name-ALV pers use port           | Expense            | Expenses           | Auto                                   |
| 7050    | Baby sundries                        | Expense            | Expenses           | Office/General Administrative Expenses |
| 7053    | Bad debts                            | Expense            | Expenses           | Bad Debts                              |
| 7055    | Bank charges                         | Expense            | Expenses           | Bank Charges                           |
| 7056    | Bank charges-loan costs-ST           | Expense            | Expenses           | Bank Charges                           |

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| 7061    | Beeper expense                 | Expense         | Expenses          | Office/General Administrative Expenses |
| 7070    | Bidding expense                | Expense         | Expenses          | Office/General Administrative Expenses |
| 7071    | Billing and collection         | Expense         | Expenses          | Office/General Administrative Expenses |
| 7078    | Blueprints                     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7081    | Books and Magazines            | Expense         | Expenses          | Office/General Administrative Expenses |
| 7086    | Abandoned project costs        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7091    | Advertising-yellow pages       | Expense         | Expenses          | Advertising/Promotional                |
| 7092    | Business development           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7095    | Business investigation         | Expense         | Expenses          | Office/General Administrative Expenses |
| 7101    | Cash short (over)              | Expense         | Expenses          | Office/General Administrative Expenses |
| 7101.1  | Casual labor                   | Expense         | Expenses          | Cost of Labor                          |
| 7110    | Cleaning                       | Expense         | Expenses          | Office/General Administrative Expenses |
| 7110.3  | Office supplies-computer comm  | Expense         | Expenses          | Office/General Administrative Expenses |
| 7110.5  | Client expense reimbursement   | Expense         | Expenses          | Office/General Administrative Expenses |
| 7111    | Clothing                       | Expense         | Expenses          | Office/General Administrative Expenses |
| 7119    | Club dues                      | Expense         | Expenses          | Dues & Subscriptions                   |
| 7125    | Cold storage                   | Expense         | Expenses          | Office/General Administrative Expenses |
| 7127    | Commissions                    | Expense         | Expenses          | Cost of Labor                          |
| 7132.2  | Commitment fees                | Expense         | Expenses          | Dues & subscriptions                   |
| 7132.5  | Computer service bureau        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7133    | Condominium fees               | Expense         | Expenses          | Office/General Administrative Expenses |
| 7136    | Construction management        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7137    | Const planning and development | Expense         | Expenses          | Office/General Administrative Expenses |
| 7138    | Consulting fees                | Expense         | Expenses          | Legal & Professional Fees              |
| 7139    | Continuing education           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7140    | Contract labor                 | Expense         | Expenses          | Cost of Labor                          |
| 7141    | Contributions-charitable       | Expense         | Expenses          | Charitable Contributions               |
| 7144    | Contributions-political        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7145    | Courier and federal express    | Expense         | Expenses          | Office/General Administrative Expenses |
| 7146    | Credit bureau service/reports  | Expense         | Expenses          | Office/General Administrative Expenses |
| 7148    | Credit card fees               | Expense         | Expenses          | Bank Charges                           |
| 7152    | Daycare                        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7161    | Delivery and freight           | Expense         | Expenses          | Shipping, Freight & Delivery           |
| 7162    | Deminimus FF&E (<\$2,500)      | Expense         | Expenses          | Office/General Administrative Expenses |
| 7163    | Depreciation                   | Expense         | Expenses          | Office/General Administrative Expenses |
| 7164    | Depreciation-sec 179 expense   | Expense         | Expenses          | Office/General Administrative Expenses |
| 7165    | Depreciation-sec 179 recap     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7176    | Disposable consumer items      | Expense         | Expenses          | Office/General Administrative Expenses |
| 7177    | Distributors show expenses     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7189    | Drafting supplies              | Expense         | Expenses          | Supplies & Materials                   |
| 7189.1  | Dry clean/alterations/repairs  | Expense         | Expenses          | Office/General Administrative Expenses |
| 7190    | Dues and subscriptions         | Expense         | Expenses          | Dues & subscriptions                   |
| 7220    | Employee benefits              | Expense         | Expenses          | Payroll Expenses                       |
| 7220.5  | Employee leasing               | Expense         | Expenses          | Payroll Expenses                       |
| 7220.7  | Employee meetings              | Expense         | Expenses          | Payroll Expenses                       |
| 7221    | Employment fees                | Expense         | Expenses          | Payroll Expenses                       |
| 7223    | Entertainment-50% deduct       | Expense         | Expenses          | Entertainment                          |
| 7224    | Entertainment-non-deductible   | Expense         | Expenses          | Entertainment                          |
| 7250    | Factoring Expense              | Expense         | Expenses          | Office/General Administrative Expenses |
| 7273    | Field supplies                 | Expense         | Expenses          | Supplies & Materials                   |
| 7273.5  | Film processing                | Expense         | Expenses          | Office/General Administrative Expenses |
| 7310    | General                        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7320    | Gifts                          | Expense         | Expenses          | Entertainment                          |
| 7332    | Groceries                      | Expense         | Expenses          | Office/General Administrative Expenses |
| 7347    | Guest instructors              | Expense         | Expenses          | Entertainment                          |
| 7349    | Guest pianists                 | Expense         | Expenses          | Entertainment                          |
| 7351    | Haircuts and manicures         | Expense         | Expenses          | Entertainment                          |
| 7360    | Health club                    | Expense         | Expenses          | Entertainment                          |
| 7381    | Homework center exp-donations  | Expense         | Expenses          | Charitable Contributions               |
| 7382    | Household goods-current year   | Expense         | Expenses          | Supplies & Materials                   |
| 7390    | HSA fee expense                | Expense         | Expenses          | Dues & Subscriptions                   |

**STRATEGIS CPAs & CONSULTANTS, PA**  
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| 4 digit | Account Description            | QB Account Type | QBO Category Type | QBO Detail Account Type                |
|---------|--------------------------------|-----------------|-------------------|--|
| 7420    | Insurance-dental               | Expense         | Expenses          | Insurance                              |
| 7420.6  | Insurance-dental-emp reimb     | Expense         | Expenses          | Insurance                              |
| 7421    | Insurance-disability-others    | Expense         | Expenses          | Insurance                              |
| 7421.5  | Insurance-disability-s/h       | Expense         | Expenses          | Insurance                              |
| 7421.8  | Insurance-fidelity             | Expense         | Expenses          | Insurance                              |
| 7422    | Insurance-general              | Expense         | Expenses          | Insurance                              |
| 7423    | Insurance-health-others        | Expense         | Expenses          | Insurance                              |
| 7423.1  | Insurance-health-emp contrib   | Expense         | Expenses          | Insurance                              |
| 7423.5  | Insurance-health-s/h           | Expense         | Expenses          | Other Miscellaneous Service Cost       |
| 7423.6  | Insurance-health-s/h-2% health | Expense         | Expenses          | Office/General Administrative Expenses |
| 7423.7  | Insurance-homeowner's          | Expense         | Expenses          | Insurance                              |
| 7424    | Insurance-liability            | Expense         | Expenses          | Insurance                              |
| 7424.3  | Insurance-life-key man         | Expense         | Expenses          | Insurance                              |
| 7424.5  | Insurance-life-nondeductible   | Expense         | Expenses          | Insurance                              |
| 7425    | Insurance-life-others          | Expense         | Expenses          | Insurance                              |
| 7425.5  | Insurance-life-s/h             | Expense         | Expenses          | Insurance                              |
| 7425.9  | Insurance-Increase in GSV      | Expense         | Expenses          | Insurance                              |
| 7427    | Insurance-other                | Expense         | Expenses          | Insurance                              |
| 7428    | Insurance-prof liability       | Expense         | Expenses          | Insurance                              |
| 7428.5  | Insurance-surety               | Expense         | Expenses          | Insurance                              |
| 7429    | Insurance-worker's comp        | Expense         | Expenses          | Insurance                              |
| 7430    | Interest on trust acct (IOTA)  | Expense         | Expenses          | Interest Paid                          |
| 7435    | Investment expenses            | Expense         | Expenses          | Other Miscellaneous Service Cost       |
| 7438    | ISP provider                   | Expense         | Expenses          | Office/General Administrative Expenses |
| 7440    | IT support                     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7510    | Janitorial services            | Expense         | Expenses          | Office/General Administrative Expenses |
| 7551    | Laboratory expenses            | Expense         | Expenses          | Office/General Administrative Expenses |
| 7559    | Lawn care services             | Expense         | Expenses          | Repair & Maintenance                   |
| 7560    | Legal                          | Expense         | Expenses          | Legal & Professional Fees              |
| 7561    | Legal settlement expense       | Expense         | Expenses          | Legal & Professional Fees              |
| 7571    | Library                        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7572    | Licenses and permits           | Expense         | Expenses          | Dues & Subscriptions                   |
| 7601    | Maintenance                    | Expense         | Expenses          | Repair & Maintenance                   |
| 7602    | Maintenance contracts          | Expense         | Expenses          | Repair & Maintenance                   |
| 7603    | Management fee                 | Expense         | Expenses          | Legal & Professional Fees              |
| 7605    | Marketing                      | Expense         | Expenses          | Advertising/Promotional                |
| 7610    | Meals                          | Expense         | Expenses          | Entertainment Meals                    |
| 7610.1  | Meals-50% (DO NOT USE)         | Expense         | Expenses          | Entertainment Meals                    |
| 7611    | Medical                        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7611.1  | Medical-hardware               | Expense         | Expenses          | Office/General Administrative Expenses |
| 7611.2  | Medical-hospital stays         | Expense         | Expenses          | Office/General Administrative Expenses |
| 7611.3  | Medical-insurance              | Expense         | Expenses          | Office/General Administrative Expenses |
| 7611.4  | Medical-ins reimbursements     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7611.5  | Medical-office visits/fees     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7611.61 | Medical-prescriptions          | Expense         | Expenses          | Office/General Administrative Expenses |
| 7618    | Merchants' association         | Expense         | Expenses          | Office/General Administrative Expenses |
| 7620    | Miscellaneous expenses         | Expense         | Expenses          | Other Miscellaneous Service Cost       |
| 7631    | Moving expenses                | Expense         | Expenses          | Office/General Administrative Expenses |
| 7685    | Nondeductible expenses         | Expense         | Expenses          | Other Miscellaneous Service Cost       |
| 7699    | Nursing services               | Expense         | Expenses          | Office/General Administrative Expenses |
| 7705    | Office expense                 | Expense         | Expenses          | Office/General Administrative Expenses |
| 7706    | Office expense-contract labor  | Expense         | Expenses          | Cost of Labor                          |
| 7707    | Office expense-copies          | Expense         | Expenses          | Office/General Administrative Expenses |
| 7708    | Office expense-faxes           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7709    | Office expense-other           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7709.1  | Office expense-secretarial     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7709.2  | Office expense-water service   | Expense         | Expenses          | Office/General Administrative Expenses |
| 7709.5  | Office expense-phone answer    | Expense         | Expenses          | Office/General Administrative Expenses |
| 7710    | Office supplies & postage      | Expense         | Expenses          | Office/General Administrative Expenses |
| 7715    | Operating expenses             | Expense         | Expenses          | Office/General Administrative Expenses |
| 7720    | Operating supplies             | Expense         | Expenses          | Office/General Administrative Expenses |

**STRATEGIS CPAs & CONSULTANTS, PA**  
**CHART OF ACCOUNTS TEMPLATE**  
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| 4 digit | Account Description                | QB Account Type | QBO Category Type | QBO Detail Account Type                |
|---------|------------------------------------|-----------------|-------------------|--|
| 7725    | Organization costs                 | Expense         | Expenses          | Office/General Administrative Expenses |
| 7730    | Other                              | Expense         | Expenses          | Other Miscellaneous Service Cost       |
| 7740    | Outside services                   | Expense         | Expenses          | Office/General Administrative Expenses |
| 7751    | Parking and tolls                  | Expense         | Expenses          | Travel                                 |
| 7752    | Patient exp-transportation         | Expense         | Expenses          | Travel                                 |
| 7760.5  | Peer review                        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7761    | Penalties and fines                | Expense         | Expenses          | Office/General Administrative Expenses |
| 7761.9  | Performance expenses               | Expense         | Expenses          | Office/General Administrative Expenses |
| 7762.9  | Pest control                       | Expense         | Expenses          | Utilities                              |
| 7765    | Physician services                 | Expense         | Expenses          | Office/General Administrative Expenses |
| 7775.1  | Plants                             | Expense         | Expenses          | Office/General Administrative Expenses |
| 7780    | Postage                            | Expense         | Expenses          | Shipping, Freight & Delivery           |
| 7780.1  | Postage-express services           | Expense         | Expenses          | Shipping, Freight & Delivery           |
| 7780.6  | Postage-express mail               | Expense         | Expenses          | Shipping, Freight & Delivery           |
| 7787    | Printing                           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7788    | Professional services              | Expense         | Expenses          | Legal & Professional Fees              |
| 7788.2  | Professional society dues          | Expense         | Expenses          | Dues & Subscriptions                   |
| 7790    | Property owner assoc fees          | Expense         | Expenses          | Office/General Administrative Expenses |
| 7810.5  | Recording fees                     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7811    | Recreational goods                 | Expense         | Expenses          | Office/General Administrative Expenses |
| 7811.9  | Referral fees                      | Expense         | Expenses          | Office/General Administrative Expenses |
| 7812    | Refuse fees                        | Expense         | Expenses          | Office/General Administrative Expenses |
| 7815    | Refuse service                     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7818    | Rent                               | Expense         | Expenses          | Rent or Lease of Buildings             |
| 7818.1  | Rent-furniture and equipment       | Expense         | Expenses          | Equipment Rental                       |
| 7818.2  | Rent-other                         | Expense         | Expenses          | Rent or Lease of Buildings             |
| 7818.3  | Rent-storage                       | Expense         | Expenses          | Rent or Lease of Buildings             |
| 7819    | Rental guarantee payments          | Expense         | Expenses          | Rent or Lease of Buildings             |
| 7820    | Repairs                            | Expense         | Expenses          | Repair & Maintenance                   |
| 7830    | Research and development           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7835    | Royalty expense                    | Expense         | Expenses          | Office/General Administrative Expenses |
| 7861    | Security                           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7863    | Seminars                           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7869    | Sharpening supplies                | Expense         | Expenses          | Supplies & Materials                   |
| 7869.5  | Shop supplies                      | Expense         | Expenses          | Supplies & Materials                   |
| 7878    | Small tools (<\$500 each)          | Expense         | Expenses          | Supplies & Materials                   |
| 7880    | Software (<\$500 each)             | Expense         | Expenses          | Office/General Administrative Expenses |
| 7881    | Software subscriptions             | Expense         | Expenses          | Office/General Administrative Expenses |
| 7885    | Start up costs                     | Expense         | Expenses          | Office/General Administrative Expenses |
| 7889    | Sundries                           | Expense         | Expenses          | Office/General Administrative Expenses |
| 7889.8  | Supplies                           | Expense         | Expenses          | Supplies & Materials                   |
| 7889.9  | Supplies-medical                   | Expense         | Expenses          | Supplies & Materials                   |
| 7890    | Suspense                           | Expense         | Expenses          | Other Miscellaneous Service Cost       |
| 7916.1  | Tax processing                     | Expense         | Expenses          | Taxes Paid                             |
| 7916.2  | Taxes-built-in gains               | Expense         | Expenses          | Taxes Paid                             |
| 7916.3  | Taxes-federal income - Use GL 9965 | Expense         | Expenses          | Taxes Paid                             |
| 7916.4  | Taxes-other                        | Expense         | Expenses          | Taxes Paid                             |
| 7916.5  | Taxes-personal property            | Expense         | Expenses          | Taxes Paid                             |
| 7916.6  | Taxes-real property                | Expense         | Expenses          | Taxes Paid                             |
| 7916.7  | Taxes-sales                        | Expense         | Expenses          | Taxes Paid                             |
| 7916.8  | Taxes-self employment              | Expense         | Expenses          | Taxes Paid                             |
| 7916.9  | Taxes-social security              | Expense         | Expenses          | Taxes Paid                             |
| 7921    | Technical library                  | Expense         | Expenses          | Office/General Administrative Expenses |
| 7922    | Telephone                          | Expense         | Expenses          | Office/General Administrative Expenses |
| 7922.1  | Telephone-cellular                 | Expense         | Expenses          | Office/General Administrative Expenses |
| 7923.1  | Test kits                          | Expense         | Expenses          | Office/General Administrative Expenses |
| 7924    | Theft loss                         | Expense         | Expenses          | Office/General Administrative Expenses |
| 7924.9  | Title insurance                    | Expense         | Expenses          | Insurance                              |
| 7925    | Title search                       | Expense         | Expenses          | Office/General Administrative Expenses |
| 7929    | Training materials                 | Expense         | Expenses          | Office/General Administrative Expenses |
| 7929.1  | Transcription services             | Expense         | Expenses          | Office/General Administrative Expenses |

**STRATEGIS CPAs & CONSULTANTS, PA**  
**CHART OF ACCOUNTS TEMPLATE**  
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| 4 digit | Account Description                  | QB Account Type | QBO Category Type | QBO Detail Account Type                |
|---------|--------------------------------------|-----------------|-------------------|--|
| 7930    | Travel                               | Expense         | Expenses          | Travel                                 |
| 7931    | Travel-airfare                       | Expense         | Expenses          | Travel                                 |
| 7932    | Travel-car rental/parking            | Expense         | Expenses          | Travel                                 |
| 7933    | Travel-hotels                        | Expense         | Expenses          | Travel                                 |
| 7934    | Travel-lodging                       | Expense         | Expenses          | Travel                                 |
| 7935    | Travel-meals                         | Expense         | Expenses          | Travel Meals                           |
| 7935.5  | Travel-entertainment                 | Expense         | Expenses          | Entertainment                          |
| 7936    | Travel-other                         | Expense         | Expenses          | Travel                                 |
| 7937    | Travel-car service                   | Expense         | Expenses          | Travel                                 |
| 7946    | Uniforms                             | Expense         | Expenses          | Cost of Labor                          |
| 7951    | Vacation expenses                    | Expense         | Expenses          | Travel                                 |
| 7961    | Waste disposal                       | Expense         | Expenses          | Utilities                              |
| 7969    | Web hosting                          | Expense         | Expenses          | Office/General Administrative Expenses |
| 7970    | Web site                             | Expense         | Expenses          | Office/General Administrative Expenses |
| 7971    | Wedding expenses                     | Expense         | Expenses          | Entertainment                          |
| 7978    | Utilities                            | Expense         | Expenses          | Utilities                              |
| 7990    | SG&A costs allocated to CIP          | Expense         | Expenses          | Office/General Administrative Expenses |
| 7999    | Undistributed amounts                | Expense         | Expenses          | Office/General Administrative Expenses |
| 8000    | INTEREST/OTHER EXPENSES              | Expense         | Expenses          | Interest Paid                          |
| 8010    | Franchise termination                | Expense         | Expenses          | Office/General Administrative Expenses |
| 8180    | Int exp-L/P-S/H                      | Expense         | Expenses          | Interest Paid                          |
| 8200    | Interest exp-L/P-other (curr)        | Expense         | Expenses          | Interest Paid                          |
| 8300    | Int exp-C/L payable                  | Expense         | Expenses          | Interest Paid                          |
| 8400    | Open                                 | Expense         | Expenses          | Office/General Administrative Expenses |
| 8500    | Int exp-N/P-other (curr)             | Expense         | Expenses          | Interest Paid                          |
| 8600    | Int exp-mortgage payable             | Expense         | Expenses          | Interest Paid                          |
| 8700    | Int exp-N/P-other (long-term)        | Expense         | Expenses          | Interest Paid                          |
| 8703    | Int exp-PPP loan                     | Expense         | Expenses          | Interest Paid                          |
| 8800    | Int exp-L/P-S/H (long-term)          | Expense         | Expenses          | Interest Paid                          |
| 8900    | Int exp-other                        | Expense         | Expenses          | Interest Paid                          |
| 9000    | Interest income-other                | Other Income    | Other Income      | Interest Earned                        |
| 9001    | Interest income- (cash acct)         | Other Income    | Other Income      | Interest Earned                        |
| 9002.1  | Int inc-money market-BOA #           | Other Income    | Other Income      | Interest Earned                        |
| 9010    | N/A                                  | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9200    | Dividend income                      | Other Income    | Other Income      | Dividend Income                        |
| 9250    | Int inc-N/R-(P/P/SH) (c)             | Other Income    | Other Income      | Interest Earned                        |
| 9300    | Interest income-L/R-other (c)        | Other Income    | Other Income      | Interest Earned                        |
| 9350    | Interest income-N/R-other (c)        | Other Income    | Other Income      | Interest Earned                        |
| 9400    | (Gain) loss sale of cap assets       | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9410    | (Gain) loss non-taxable dispositions | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9420    | (Gain) loss sale of partnership      | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9500    | N/A                                  | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9510    | Nonbusiness bad debt                 | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9540    | Cancellation of indebtedness         | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9600    | (Gain) loss sale of inc prod pr      | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9630    | (Gain) loss fixed asset sale-S1231   | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9630.5  | (Gain) loss fixed asset sale-Ord Inc | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9635    | Section 179 recapture                | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9638    | (Gain) loss involuntary conversion   | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9700    | N/A                                  | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9701    | EIDL Grant                           | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9702    | PPP Forgiveness-principal            | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9703    | PPP Forgiveness-interest             | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9800    | Int inc-L/R-S/H (long-term)          | Other Income    | Other Income      | Interest Earned                        |
| 9850    | Int inc-N/R-S/H (long-term)          | Other Income    | Other Income      | Interest Earned                        |
| 9900    | Miscellaneous income                 | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9901    | Cash suspense                        | Other Income    | Other Income      | Other Miscellaneous Income             |
| 9910    | Income from DRE's                    | Other Income    | Other Income      | Other Investment Income                |
| 9920    | Income from partnerships             | Other Income    | Other Income      | Other Investment Income                |
| 9930    | Income from S corporations           | Other Income    | Other Income      | Other Investment Income                |
| 9940    | Income from C corporations           | Other Income    | Other Income      | Other Investment Income                |



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| 4 digit | Account Description       | QB Account Type | QBO<br>Category Type | QBO Detail<br>Account Type |
|---------|---------------------------|-----------------|----------------------|----------------------------|
| 9965    | State income tax          | Other Income    | Other Income         | Other Miscellaneous Income |
| 9968    | Federal income tax        | Other Income    | Other Income         | Other Miscellaneous Income |
| 9968.4  | State income tax refund   | Other Income    | Other Income         | Other Miscellaneous Income |
| 9968.5  | Federal income tax refund | Other Income    | Other Income         | Other Miscellaneous Income |