

Chart of Accounts

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Account	Type	Income Tax Line
1010 . Petty Cash	Bank	B/S-Assets: Cash
1020 . Cash in Daily Drawer	Bank	B/S-Assets: Cash
1030 . Undeposited Funds	Bank	B/S-Assets: Cash
1050 . Primary Checking Account	Bank	B/S-Assets: Cash
1060 . Secondary Checking Account	Bank	B/S-Assets: Cash
1150 . Savings Account	Bank	B/S-Assets: Cash
1200 . Certificates of Deposit	Bank	B/S-Assets: Cash
1250 . Money Market Account	Bank	B/S-Assets: Cash
1300 . Accounts Receivable	Other Current Asset	B/S-Assets: Accts. Rec. and trade notes
1301 . Accts Receivable-Wellness Plans	Other Current Asset	B/S-Assets: Other current assets
1305 . Allowance Uncollectable Accts	Other Current Asset	B/S-Assets: Allowance for bad debts
1350 . Drug & Medical Supply Inventory	Other Current Asset	B/S-Assets: Other current assets
1400 . Employee Advances	Other Current Asset	B/S-Assets: Other current assets
1450 . Advances - Related Party	Other Current Asset	B/S-Assets: Other current assets
1500 . Note Receivable - Related Party	Other Current Asset	B/S-Assets: Other current assets
1590 . Note Receivable - Other	Other Current Asset	B/S-Assets: Other current assets
1600 . Prepaid Expenses	Other Current Asset	B/S-Assets: Other current assets
1800 . Deposits for New Equipment	Other Current Asset	B/S-Assets: Other current assets
1850 . Construction in Progress	Other Current Asset	B/S-Assets: Other current assets
2000 . Professional Medical Equipment	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
2050 . Computer Hardware	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
2100 . Ofc Equip, Furniture & Fixtures	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
2150 . Practice Vehicles	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
2200 . Leasehold/Building Improvements	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
2300 . Buildings	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
2350 . Land Improvements	Fixed Asset	B/S-Assets: Buildings/oth. depr. assets
2400 . Land	Fixed Asset	B/S-Assets: Land
2450 . Accumulated Depreciation	Fixed Asset	B/S-Assets: Accumulated depreciation
2500 . Computer Software	Other Asset	B/S-Assets: Buildings/oth. depr. assets
2520 . Goodwill	Other Asset	B/S-Assets: Intangible assets
2560 . Covenant Not to Compete	Other Asset	B/S-Assets: Intangible assets
2580 . Organizational & Startup Costs	Other Asset	B/S-Assets: Intangible assets
2585 . Loan Costs	Other Asset	B/S-Assets: Intangible assets
2599 . Accumulated Amortization	Other Asset	B/S-Assets: Accumulated amortization
2600 . Note Receivable LT portion	Other Asset	B/S-Assets: Other assets
2700 . Refundable Deposits	Other Asset	B/S-Assets: Other assets
2850 . Other Assets	Other Asset	B/S-Assets: Other assets
3000 . Accounts Payable	Accounts Payable	B/S-Liabs/Eq.: Accounts payable
3010 . Credit Card Payable	Credit Card	B/S-Liabs/Eq.: Other current liabilities
3020 . Line of Credit	Other Current Liability	B/S-Liabs/Eq.: S-T Mortgage/note/bonds pay.
3030 . Current Portion of LT Notes Pay	Other Current Liability	B/S-Liabs/Eq.: S-T Mortgage/note/bonds pay.
3050 . Loan Payable - Related Party	Other Current Liability	B/S-Liabs/Eq.: S-T Mortgage/note/bonds pay.
3055 . Unearned Revenue	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities

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Account	Type	Income Tax Line
3060 . Deferred Liab-Wellness Plans	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3110 . Payroll Tax Payable	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3140 . Workers Compensation Payable	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3150 . Accrued Payroll and Bonuses	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3160 . Accrued Payroll Taxes	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3170 . Employer Retirement Plan Contri	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3200 . Payroll Withholding Tax Payable	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3260 . Employee Withholding Payable	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3400 . Sales & Use Tax Payable	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3420 . Accrued Property Tax	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3500 . Corporate Income Tax Payable	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
3800 . LT Portion of Loans Payable	Long Term Liability	B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay.
4000 . Common Stock	Equity	B/S-Liabs/Eq.: Capital stock
4100 . Additional Paid in Capital	Equity	<Unassigned>
4200 . Retained Earnings/(Deficit)	Equity	<Unassigned>
4300 . Distributions/Dividends/Draws	Equity	<Unassigned>
4400 . Treasury Stock	Equity	<Unassigned>
5000 . Professional Services Revenue	Income	Income: Gross receipts or sales not on line 1a
5001 . Vaccine Revenue	Income	Income: Gross receipts or sales not on line 1a
5010 . Exam Revenue	Income	Income: Gross receipts or sales not on line 1a
5020 . Hospitalization & Treatment Rev	Income	Income: Gross receipts or sales not on line 1a
5025 . Fluid Therapy Revenue	Income	Income: Gross receipts or sales not on line 1a
5030 . Diagnostic Services Revenue	Income	Income: Gross receipts or sales not on line 1a
5040 . Rehabilitiation Revenue	Income	Income: Gross receipts or sales not on line 1a
5045 . Laser Therapy Revenue	Income	Income: Gross receipts or sales not on line 1a
5050 . Mortuary Revenue	Income	Income: Gross receipts or sales not on line 1a
5060 . Behavior Service Revenue	Income	Income: Gross receipts or sales not on line 1a
5070 . Alternative Medicine Revenue	Income	Income: Gross receipts or sales not on line 1a
5080 . Specialist Revenue	Income	Income: Gross receipts or sales not on line 1a
5095 . Medical Waste Revenue	Income	Income: Gross receipts or sales not on line 1a
5099 . Large Animal Revenue	Income	<Unassigned>
5100 . Pharmacy Revenue	Income	Income: Gross receipts or sales not on line 1a
5125 . Injectable Parasite Prevention	Income	Income: Gross receipts or sales not on line 1a
5105 . FDA Prescription Meds Revenue	Income	Income: Gross receipts or sales not on line 1a
5110 . Injection Revenue	Income	Income: Gross receipts or sales not on line 1a
5115 . FDA Prescription Flea/Tick Rev	Income	Income: Gross receipts or sales not on line 1a
5120 . FDA Prescription Combo HW Rev	Income	Income: Gross receipts or sales not on line 1a
5130 . Internet Pharmacy Revenue	Income	Income: Gross receipts or sales not on line 1a
5200 . Dietary Product Revenue	Income	Income: Gross receipts or sales not on line 1a
5203 . Internet Diet Revenue	Income	<Unassigned>
5201 . Therapeutic Diet Prod Revenue	Income	Income: Gross receipts or sales not on line 1a
5202 . Retail Diet Product Revenue	Income	Income: Gross receipts or sales not on line 1a
5301 . In-House Lab Revenue	Income	Income: Gross receipts or sales not on line 1a

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5302 . Outside (Reference) Lab Revenue	Income	Income: Gross receipts or sales not on line 1a
5400 . Imaging Revenue	Income	Income: Gross receipts or sales not on line 1a
5403 . X-Ray Revenue	Income	Income: Gross receipts or sales not on line 1a
5404 . Dental X-Ray Revenue	Income	Income: Gross receipts or sales not on line 1a
5405 . CT Services Revenue	Income	Income: Gross receipts or sales not on line 1a
5410 . Ultrasound Services Revenue	Income	Income: Gross receipts or sales not on line 1a
5415 . MRI Services Revenue	Income	Income: Gross receipts or sales not on line 1a
5420 . Specialist Imaging Consult Rev	Income	Income: Gross receipts or sales not on line 1a
5500 . Surgery Revenue	Income	Income: Gross receipts or sales not on line 1a
5510 . Non-Specialist Surgery Revenue	Income	<Unassigned>
5520 . Specialist Surgery Revenue	Income	Income: Gross receipts or sales not on line 1a
5600 . Anesthesia Revenue	Income	Income: Gross receipts or sales not on line 1a
5700 . Dentistry Revenue	Income	Income: Gross receipts or sales not on line 1a
5800 . Ancillary Product & Service Rev	Income	Income: Gross receipts or sales not on line 1a
5801 . OTC Prod, Shamp/Nutraceutical	Income	Income: Gross receipts or sales not on line 1a
5802 . Pet Supplies Retail Revenue	Income	Income: Gross receipts or sales not on line 1a
5803 . Non FDA Flea and Tick Ctrl Rev	Income	Income: Gross receipts or sales not on line 1a
5804 . Internet Ancillary Product Rev	Income	Income: Gross receipts or sales not on line 1a
5825 . Boarding Revenue	Income	Income: Gross receipts or sales not on line 1a
5850 . Grooming Revenue	Income	Income: Gross receipts or sales not on line 1a
5875 . Wellness/Pre-Paid Plans Rev	Income	<Unassigned>
5880 . Wellness/Pre-Paid Plan Payments	Income	<Unassigned>
5885 . Wellness/Pre-Paid Plan Discount	Income	<Unassigned>
5900 . Fee Discounts & Client Returns	Income	Income: Returns and allowances
5915 . Instant Rebates	Income	<Unassigned>
5905 . Fee Discounts	Income	Income: Returns and allowances
5910 . Returns & Allowances	Income	Income: Returns and allowances
6000 . Professional Services Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6030 . Diagnostic Services Costs	Cost of Goods Sold	<Unassigned>
6001 . Vaccine Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6020 . Exam, Hosp & Treatmt Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6025 . Fluid Therapy Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6040 . Rehabilitation Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6050 . Animal Disposal/Mortuary Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6095 . Medical Waste Disposal	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6099 . Large Animal Costs	Cost of Goods Sold	<Unassigned>
6100 . Pharmacy Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6125 . Injectable Parasite Prevention	Cost of Goods Sold	<Unassigned>
6105 . FDA Prescription Meds Cost	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6110 . Injection Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6115 . FDA Prescript Flea/Tick Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6120 . FDA Prescript Combo HW Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6130 . Internet Pharmacy Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases

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Account	Type	Income Tax Line
6200 . Dietary Product Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6203 . Internet Diet Costs	Cost of Goods Sold	<Unassigned>
6201 . Therapeutic Diet Prod Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6202 . Retail Diet Product Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6301 . In House Lab Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6302 . Outside (Reference) Lab Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6400 . Imaging Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6403 . X-Ray Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6404 . Dental X-Ray Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6405 . CT Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6410 . Ultrasound Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6415 . MRI Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6420 . Imaging Consult Cost	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6500 . Surgery Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6600 . Anesthesia Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6700 . Dentistry Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6800 . Ancillary Product & Serv Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6801 . OTC Prod, Shamp/Nutraceutical	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6802 . Pet Supplies Cost	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6803 . Non FDA Flea&Tick Control Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6804 . Internet Ancillary Prod Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6825 . Boarding Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
6850 . Grooming Costs	Cost of Goods Sold	COGS-Form 1125-A: Purchases
7000 . Owner Veterinarian Compensation	Expense	Deductions: Compensation of shareholder/officers
7005 . Owner Management Compensation	Expense	Deductions: Compensation of shareholder/officers
Non-Owner DVM Compensation	Expense	<Unassigned>
7080 . Associate DVM Compensation	Expense	Deductions: Salaries and wages
7083 . Relief Veterinarians-Contractor	Expense	Deductions: Salaries and wages
7085 . Veterinary Specialists-Contract	Expense	Deductions: Salaries and wages
7090 . Intern Veterinarian Comp	Expense	Deductions: Salaries and wages
7100 . Other Support Staff Comp	Expense	Deductions: Salaries and wages
7130 . Registered Technicians Comp	Expense	Deductions: Salaries and wages
7135 . Veterinary/Tech Assts Comp	Expense	Deductions: Salaries and wages
7140 . Client Svc/Receptionist Comp	Expense	Deductions: Salaries and wages
7145 . Other (non-DVM) Temporary Svc	Expense	Deductions: Salaries and wages
7150 . Maintenance Personnel Comp	Expense	Deductions: Salaries and wages
7160 . Administrative Personnel Comp	Expense	Deductions: Salaries and wages
7162 . Practice Mgr/Admn Compensation	Expense	Deductions: Salaries and wages
7164 . Office Mgr/Exec Asst Comp	Expense	Deductions: Salaries and wages
7166 . Bookkeeper Compensation	Expense	Deductions: Salaries and wages
7168 . Clerical/Secretarial Comp	Expense	Deductions: Salaries and wages
7170 . Groomers Compensation	Expense	Deductions: Salaries and wages
7175 . Kennel Assistants Compensation	Expense	Deductions: Salaries and wages

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Account	Type	Income Tax Line
Employer Payroll Taxes	Expense	Deductions: Payroll taxes
7210 . FICA tax - Employers Portion	Expense	Deductions: Payroll taxes
7220 . Federal Unemployment Tax	Expense	Deductions: Payroll taxes
7230 . State Unemployment Tax	Expense	Deductions: Payroll taxes
7250 . Other Employer Payroll Tax	Expense	Deductions: Payroll taxes
Employee Fringe Benefits	Expense	Deductions: Employee benefit programs
7300 . Employee Benefit Programs	Expense	Deductions: Employee benefit programs
7301 . Group Health Insurance	Expense	Deductions: Employee medical insurance
7302 . S Corporation SH Health Ins	Expense	Deductions: Shareholder medical insurance
7303 . Group Dental, Vison and Other	Expense	Deductions: Employee medical insurance
7304 . Group Disability Insurance	Expense	Deductions: Employee disability insurance
7305 . Group Term Life Insurance	Expense	Deductions: Employee benefit programs
7310 . ER Retirement Contribution Exp	Expense	Deductions: Pension/profit-sharing/etc.
7320 . Professional Liability Ins Prem	Expense	Other Deductions: Insurance
7340 . Worker's Compensation Insurance	Expense	Other Deductions: Insurance
7360 . Continuing Ed Registration	Expense	Other Deductions: Continuing/professional education
7361 . Meeting/Course Registration	Expense	Other Deductions: Continuing/professional education
7362 . Bus & Prof Book, Journal, VIN	Expense	Other Deductions: Continuing/professional education
7363 . Staff Training Fees and Costs	Expense	Other Deductions: Continuing/professional education
7365 . Travel & Lodging	Expense	Other Deductions: Travel
7366 . Air Fare	Expense	Other Deductions: Travel
7367 . Lodging	Expense	Other Deductions: Travel
7368 . Transportation	Expense	Other Deductions: Travel
7369 . Mileage Reimb (CE Travel)	Expense	Other Deductions: Travel
Other Employee Costs	Expense	Other Deductions: Other deductions
7400 . Study Group Fees	Expense	Other Deductions: Other deductions
7440 . Business Meals	Expense	Deductions: Meals and entertainment (subj to 50% l
7441 . Entertainment	Expense	<Unassigned>
7442 . Staff Meals/Snacks	Expense	<Unassigned>
7445 . Staff Parties & Recreation	Expense	Deductions: Meals and entertainment (100% deductib
7450 . Employee Recruitment	Expense	Other Deductions: Other deductions
7460 . Laundry & Uniforms	Expense	Other Deductions: Laundry
7470 . Employment Practices Liab Ins	Expense	Other Deductions: Insurance
7500 . Rent on Practice Real Estate	Expense	Deductions: Rents
Facility & Equipment Costs	Expense	Deductions: Repairs and maintenance
7510 . Rent on Equipment	Expense	Deductions: Rents
7515 . Outside Storage	Expense	Other Deductions: Other deductions
7520 . Maintenance	Expense	Deductions: Repairs and maintenance
7521 . Medical Equip Maintenance	Expense	Deductions: Repairs and maintenance
7522 . IT & Ofc Equip Maintenance	Expense	Deductions: Repairs and maintenance
7523 . Facility Maintenance	Expense	Deductions: Repairs and maintenance
7530 . Service Contracts	Expense	Deductions: Repairs and maintenance
7531 . Medical Equip Service Contracts	Expense	Deductions: Repairs and maintenance

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Account	Type	Income Tax Line
7532 . IT & Ofc Equip Service Contract	Expense	Deductions: Repairs and maintenance
7533 . Facility Service Contracts	Expense	Deductions: Repairs and maintenance
7540 . Housekeeping & Janitorial	Expense	Other Deductions: Janitorial & cleaning
7570 . Repairs	Expense	Deductions: Repairs and maintenance
7571 . Medical Equip Repairs	Expense	Deductions: Repairs and maintenance
7572 . IT & Ofc Equip Repairs	Expense	Deductions: Repairs and maintenance
7573 . Facility Repairs	Expense	Deductions: Repairs and maintenance
7580 . Prop Casualty Liab Insurance	Expense	Other Deductions: Insurance
7590 . Real Estate Taxes	Expense	Deductions: Local property taxes
7600 . Personal Property Tax	Expense	Deductions: Local property taxes
7620 . Practice Vehicle	Expense	Other Deductions: Auto and truck
7660 . Utility Services	Expense	Other Deductions: Utilities
7661 . Electricity	Expense	Other Deductions: Utilities
7662 . Natural Gas/Fuel Oil/Propane	Expense	Other Deductions: Utilities
7663 . Sewer	Expense	Other Deductions: Utilities
7664 . Water	Expense	Other Deductions: Utilities
7670 . Telephone Services	Expense	Other Deductions: Telephone
7671 . Cellular Phone Service	Expense	Other Deductions: Telephone
7672 . Landline Phone Service	Expense	Other Deductions: Telephone
7675 . Cable & Internet Services	Expense	Other Deductions: Other deductions
7680 . Answering Service	Expense	Other Deductions: Other deductions
7690 . Rubbish Disposal	Expense	Deductions: Repairs and maintenance
Administrative Costs	Expense	Other Deductions: Other deductions
7747 . Software as a Service Fees	Expense	<Unassigned>
7705 . Licenses & Permits	Expense	Deductions: Licenses
7710 . Use Tax Paid	Expense	Deductions: Other miscellaneous taxes
7715 . Franchise Tax	Expense	Deductions: State franchise or inc. tax
7720 . Other Taxes	Expense	Deductions: Other miscellaneous taxes
7725 . Veterinary & Professional Dues	Expense	Other Deductions: Legal & professional fees
7730 . Client Education Material	Expense	Other Deductions: Continuing/professional education
7735 . Business Gift & Flowers	Expense	Other Deductions: Business gifts
7740 . Charitable Contributions	Expense	Schedule K-Deductions: Charitable contributions
7745 . Computer Supplies	Expense	Other Deductions: Supplies
7750 . Office Supplies	Expense	Other Deductions: Office expenses
7755 . Postage	Expense	Other Deductions: Postage & delivery
7760 . Printing	Expense	Other Deductions: Office expenses
7765 . Accounting Fees	Expense	Other Deductions: Accounting
7770 . Bookkeeping Services	Expense	Other Deductions: Accounting
7775 . Payroll Service Fees	Expense	Other Deductions: Accounting
7780 . Employee Benefits Adminstration	Expense	Other Deductions: Legal & professional fees
7785 . Legal Services	Expense	Other Deductions: Legal & professional fees
7790 . Business Consultation	Expense	Other Deductions: Legal & professional fees
Advertising & Promotion	Expense	Deductions: Advertising

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Account	Type	Income Tax Line
7801 . Yellow Page Advertising	Expense	Deductions: Advertising
7802 . Website Maintenance	Expense	Deductions: Advertising
7803 . Internet Advertising	Expense	Deductions: Advertising
7804 . Direct Mailing	Expense	Deductions: Advertising
7805 . Client Reminders	Expense	Deductions: Advertising
7806 . Memorial Contributions	Expense	Deductions: Advertising
7808 . Sponsored Events	Expense	Deductions: Advertising
7809 . Marketing Consultant Fees	Expense	Deductions: Advertising
7810 . Advertising and Promotion Other	Expense	Deductions: Advertising
Fee Income Collection Costs	Expense	Other Deductions: Bank charges
7905 . Bank Charges and Service Fees	Expense	Other Deductions: Bank charges
7910 . Credit Card Merchant Fees	Expense	Other Deductions: Bank charges
7911 . Wellness Plan Service Fees	Expense	<Unassigned>
7915 . Care Credit Service Fees	Expense	Other Deductions: Bank charges
7920 . Collection Fees	Expense	Other Deductions: Credit & collection costs
7930 . Bad Debts	Expense	Deductions: Bad debts
7940 . Returned Checks Fees	Expense	Other Deductions: Bank charges
Other Revenue	Other Income	Income: Other income
9000 . Miscellaneous Revenue	Other Income	Income: Other income
9010 . Rent Revenue	Other Income	Income: Other income
9020 . Interest & Dividend Revenue	Other Income	Schedule K-Portfolio Inc (Loss): Interest income-C...
9030 . Gain/(Loss) on Disposed Assets	Other Income	<Unassigned>
8000 . Depreciation Expense	Other Expense	<Unassigned>
8050 . Amortization Expense	Other Expense	<Unassigned>
Other Miscellaneous Expense	Other Expense	Other Deductions: Other deductions
9040 . Miscellaneous Expense	Other Expense	Other Deductions: Other deductions
9050 . Fines & Penalties	Other Expense	Schedule K-Other Items: Nondeductible expenses
9060 . Officer/Key Person Life Ins	Other Expense	Deductions: Shareholder life insurance
9070 . Officer Disability Insurance	Other Expense	Deductions: Shareholder disability insurance
Interest Expense	Other Expense	Deductions: Interest expense
9080 . Interest Expense-Financed	Other Expense	Deductions: Interest expense
9090 . Interest Expense-Owner	Other Expense	Deductions: Interest expense
9095 . Interest Expense-Other	Other Expense	Deductions: Interest expense
Income Tax Expense	Other Expense	Deductions: Other miscellaneous taxes
9100 . Federal Income Tax Provision	Other Expense	Deductions: Other miscellaneous taxes
9200 . State Income PTET	Other Expense	Deductions: State franchise or inc. tax
9300 . Local Income Tax Provision	Other Expense	Deductions: Other miscellaneous taxes
9900 . Ask My Accountant	Other Expense	<Unassigned>