Standard Chart of Accounts for Smaller Law Offices

Assets 100 Cash in Bank 109 Petty Cash 120 Client Advances-Unbilled-CTRL 130 Client Advances-Billed-CTRL 140 Other Receivables, Deposits, etc. 150 Furniture, Fixtures & Equipment 160 Leasehold Improvements 170 Real Property 180 Reserve: Depreciation & 527 Cleaning/Housekeeping Office Amortization 180 Other Assets 190 Other Assets 191 Other Assets 192 Office Rent 193 Other Than Telephone 194 Client Billings-CTRL 195 Lawyer Billings-CTRL 196 Other Assets 197 Office Operations 198 Client Billings-CTRL 199 Lawyer Billings-CTRL 199 Lawyer Billings-CTRL 190 Accounts Payable 190 Other Assets 190 O
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130 Client Advances-Billed-CTRL 140 Other Receivables, Deposits, etc. 150 Furniture, Fixtures & Equipment 160 Leasehold Improvements 170 Real Property 180 Reserve: Depreciation & 527 Cleaning/Housekeeping Office Amortization 190 Other Assets 198 Client Billings-CTRL 199 Lawyer Billings-CTRL 199 Lawyer Billings-CTRL 190 Accounts Payable Occupancy 520 Office Rent 521 Parking 523 Real Estate Taxes & Insurance 524 Utilities Other Than Telephone 525 Utilities Other Than Telephone 526 Cleaning/Housekeeping Office 530 Depreciation/Amortization Office 531 Maintenance & Repairs Office 640 Supplies, Stationery & Printing 541 Postage & Delivery 542 Library & Subscriptions
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190 Other Assets 198 Client Billings-CTRL 199 Lawyer Billings-CTRL 199 Liabilities 190 Office Operations 190 O
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Liabilities 540 Supplies, Stationery & Printing 541 Postage & Delivery 200 Accounts Payable 542 Library & Subscriptions
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200 Accounts Payable 542 Library & Subscriptions
200 Accounts Payable 542 Library & Subscriptions
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210 Federal Income Tax Withheld 543 Telephone/Communications
211 State Income Tax Withheld 545 Photocopy Expense
212 Employee FICA Tax Withheld 546 Computer Equipment
220 Employee Medical/Retirement 548 Equipment Rental
Withheld 550 Depreciation: Furniture, Fixtures &
Equipment
Segregated Liabilities 551 Other Maintenance Repairs
298 Client Trust Funds-CTRL
299 Liability: Client Trust Funds-CTRL Professional/Promotion
570 Travel & Related Expense
Owners Equity 571 Professional Dues & CLE
300 Equity Account: Owner #1 (et al.) 572 Recruiting: Professional Staff
301 Drawing Account: Owner #1 (et al.) 573 Entertainment
574 Promotion & Advertising
Profit/Loss Accounts
400 Fees: Income from Clients-CTRL Other Costs/Expenses
460 Other Income/Receipts 580 Insurance: Professional/Other
480 Costs: Income-Producing Property 581 Other Taxes and Similar Costs
582 Client Advances Written Off-CTRL
Compensation Costs 590 Miscellaneous Expenses
500 Secretarial
501 Word Processing
502 Paralegals/Clerks
503 Lawyers
504 Other Non-Owner Employees
510 FICA & Unemployment Taxes