Sample Rental Properties Inc. (Illustrative)

MAPTB

Year End: December 31, 2025 | Trial balance by map number

Senior Manager: GA (3/16/2026) Partner: GA (3/16/2026)

SAMPLE DOCUMENT — illustrative format only. Client name and all figures below are fictitious and do not represent any real client or engagement.

	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/24	Amount Chg	%Chg
1021 Bank	12,288.74	0.00	0.00	**12,288.74**	A. 1	3,235.07	**9,053.67**	280
111.1000 Cash	**12,288.74**	**0.00**	**0.00**	**12,288.74**		**3,235.07**	**9,053.67**	280
1210 Accounts Receivable	(38,981.75)	19,247.32	0.00	**(19,734.43)**		1,273.74	**(21,008.17)**	(1649)
115.1060 Accounts receivable	**(38,981.75)**	**19,247.32**	**0.00**	**(19,734.43)**	C. 2 C. 3 C. 4	**1,273.74**	**(21,008.17)**	(1649)
1500 Land	70,317.94	0.00	0.00	**70,317.94**		54,367.25	**15,950.69**	29
151.1600 Land	**70,317.94**	**0.00**	**0.00**	**70,317.94**	U. 2	**54,367.25**	**15,950.69**	29
1600 Buildings and Improvements	556,110.80	0.00	0.00	**556,110.80**		560,847.77	**(4,736.97)**	(1)
155.1680 Buildings	**556,110.80**	**0.00**	**0.00**	**556,110.80**	U. 2	**560,847.77**	**(4,736.97)**	(1)
1650 Accum Amort- Building	(101,681.75)	(18,648.55)	0.00	**(120,330.30)**		(59,785.80)	**(60,544.50)**	101
156.1681 Buildings - acc amort	**(101,681.75)**	**(18,648.55)**	**0.00**	**(120,330.30)**	U. 2	**(59,785.80)**	**(60,544.50)**	101
1762 Furniture and Equipment	51,098.84	0.00	0.00	**51,098.84**		58,006.40	**(6,907.56)**	(12)
157.1740 Equipment	**51,098.84**	**0.00**	**0.00**	**51,098.84**	U. 2	**58,006.40**	**(6,907.56)**	(12)
1763 Accum Amort Furniture	(51,001.28)	(227.12)	0.00	**(51,228.40)**		(32,710.01)	**(18,518.39)**	57
158.1741 Equipment - acc amort	**(51,001.28)**	**(227.12)**	**0.00**	**(51,228.40)**	U. 2	**(32,710.01)**	**(18,518.39)**	57
2140 Accrued Liability	(1,506.90)	0.00	0.00	**(1,506.90)**		(723.63)	**(783.27)**	108
215.2620 Accounts payable and accrued liabil	**(1,506.90)**	**0.00**	**0.00**	**(1,506.90)**	CC. 2	**(723.63)**	**(783.27)**	108
2160 GST/HST Payable	922.09	393.94	0.00	**1,316.03**		2,379.16	**(1,063.13)**	(45)
217.2680.10 Goods and services tax payable	**922.09**	**393.94**	**0.00**	**1,316.03**	FF.8A FF.8B FF.8C	**2,379.16**	**(1,063.13)**	(45)
2950 Shareholder Distributions	(696,848.34)	0.00	0.00	**(696,848.34)**		(693,046.40)	**(3,801.94)**	1
235.3261.01 Due to (from) individ shareholde	**(696,848.34)**	**0.00**	**0.00**	**(696,848.34)**	MM. 1	**(693,046.40)**	**(3,801.94)**	1
3000 Capital Stock	(128.24)	0.00	0.00	**(128.24)**		(171.07)	**42.83**	(25)
271.3500.01 Common shares Class #1	**(128.24)**	**0.00**	**0.00**	**(128.24)**		**(171.07)**	**42.83**	(25)
3999 Retained Earnings	79,581.37	0.00	0.00	**79,581.37**		105,549.56	**(25,968.19)**	(25)
274.3660 Retained earnings (Deficit) - begin	**79,581.37**	**0.00**	**0.00**	**79,581.37**	ok	**105,549.56**	**(25,968.19)**	(25)
NETINC Net Income (Loss)	23,411.30	(21,512.52)	0.00	**1,898.78**		9,257.08	**(7,358.30)**	(79)
275.3680 Net income (Loss)	**23,411.30**	**(21,512.52)**	**0.00**	**1,898.78**		**9,257.08**	**(7,358.30)**	(79)
4900 Rental Income	0.00	(53,309.94)	0.00	**(53,309.94)**		(78,459.47)	**25,149.53**	(32)
8850 Property Managment Fees	0.00	24,093.93	0.00	**24,093.93**		29,449.61	**(5,355.68)**	(18)
351.8140 Rental income	**0.00**	**(29,216.01)**	**0.00**	**(29,216.01)**	70	**(49,009.86)**	**19,793.85**	(40)
6100 Amortization Expense	0.00	9,617.21	0.00	**9,617.21**		17,278.17	**(7,660.96)**	(44)
521.8670 Amortization	**0.00**	**9,617.21**	**0.00**	**9,617.21**	U. 2	**17,278.17**	**(7,660.96)**	(44)
7600 Insurance Expense	0.00	608.52	0.00	**608.52**		433.79	**174.73**	40
523.8690 Insurance	**0.00**	**608.52**	**0.00**	**608.52**		**433.79**	**174.73**	40

Redleaf Tax Accounting — ILLUSTRATIVE

APPROVED BY: _____

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	Prelim	Adj's	Reclass	Rep	Annotation	Rep 12/24	Amount Chg	%Chg
8700 Professional Fees	2,820.21	0.00	0.00	**2,820.21**		3,728.36	**(908.15)**	(24)
531.8860 Professional fees	**2,820.21**	**0.00**	**0.00**	**2,820.21**	40. 2	**3,728.36**	**(908.15)**	(24)
8800 Management Fees	15,358.10	0.00	0.00	**15,358.10**		14,127.56	**1,230.54**	9
533.8910 Occupancy fee	**15,358.10**	**0.00**	**0.00**	**15,358.10**	40. 1	**14,127.56**	**1,230.54**	9
8710 Property Tax	5,492.17	0.00	0.00	**5,492.17**		6,360.70	**(868.53)**	(14)
543.9180 Property taxes	**5,492.17**	**0.00**	**0.00**	**5,492.17**	40. 3	**6,360.70**	**(868.53)**	(14)
9500 Utilities	1,184.56	0.00	0.00	**1,184.56**		933.78	**250.78**	27
547.9220 Utilities	**1,184.56**	**0.00**	**0.00**	**1,184.56**	40. 4	**933.78**	**250.78**	27
8500 Janitorial Expense	0.00	840.45	0.00	**840.45**	70	978.04	**(137.59)**	(14)
8900 Repairs and Maintenance	0.00	1,437.27	0.00	**1,437.27**	70	1,448.46	**(11.19)**	(1)
581.9284 Repairs and maintenance	**0.00**	**2,277.72**	**0.00**	**2,277.72**		**2,426.50**	**(148.78)**	(6)
8860 Interest on refund	(1.91)	0.00	0.00	**(1.91)**		0.00	**(1.91)**	0
321.8100 Interest income	**(1.91)**	**0.00**	**0.00**	**(1.91)**	FF.8B	**0.00**	**(1.91)**	0
TOTAL – Income Statement	**23,411.30**	**(21,512.52)**	**0.00**	**1,898.78**		**9,257.08**	**(7,358.30)**	(79)

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