

EXAMPLE CHECKBOOK REGISTER ENTRIES

How the Payee, Category, and Memo (tax deposits and tax returns, payck.s) should look in the register.

Example 1st quarter entries

	<u>DATE:</u>	<u>CK Number</u>	<u>PAYEE:</u> <u>CATEGORY</u>	<u>AMOUNT</u>
			<u>MEMO</u>	
Feb 15th	MI SUW deposit is mailed w/ coupon.			
	2/15	1001	STATE OF MI Tx:MI SUW 1st Qtr Dep.	183.33
	FED 941 deposit - made at bank w/ coupon.			
	2/15	1002	(Name of your bank) Tx:941 1st Qtr Dep.	1262.50
April 25th	UA (fka MESC) return mailed			
	4/25	1003	UA (fka MESC) Tx:UA 1st Qtr Rtn	337.50
April 30th	Fed 941 return mailed. NOTE: if you get a refund, deposits are same category.			
	4/30	1004	IRS Tx:941 1st Qtr Rtn	25.00
Jan 31st	Fed 940 mailed.			
	1/30	1005	IRS Tx:940 2004 Rtn	56.00
Mar 15th	1120 Corp.Tax Return (for C Corp.s - also, quarterly estimate deposits)			
	3/15	1006	IRS Tx:1120 2004 Rtn	100.00

Wages/ Payroll/ Salary:

Remember to date the check in the quarter that the paycheck should be part of.

		Officer	
1/30	1007	M/M Bus Owner (Officers Name) Wages-Officer MonEnded 1/04	3039.59
		Non- Owner	
1/30	1008	(Employees Name) Wages Wk-Ended 1/30	85.00

Income

IN DEPOSIT COLUMN

		from Jobs	
1/30		Dep. Income	500.00

Bank Statements

		Interest	
2/5		Income - Interest	15.25

Banking fees, Checks ordered thru bank, NSF fees

2/5		Banking	5.00
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Transfers

Checking entry

		To Savings	
2/5		Transfer To: Savings	200.00

Savings entry

2/5		Transfer From: Checking	200.00
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Be careful to make entries consistent - IRS category names correct - enter Payee the same each time.
 LOANS: Payments made AND payments received must show Interest & Principle breakdown.