

QuickBooks: Practical Application

Jamie Peasley, CPA &
Mike Colosky, QuickBooks Pro-Advisor
Anderson, Tuckey, Bernhardt & Doran, PC
Certified Public Accountants

Home Screen

The screenshot displays the QuickBooks Accountant 2014 Home Screen for a company named "Sample Larry's Landscaping & Garden Supply". The interface is organized into three main horizontal sections: VENDORS, CUSTOMERS, and EMPLOYEES, each with a set of workflow icons. A vertical "My Shortcuts" sidebar is on the left, and a "COMPANY" and "BANKING" section is on the right. A red arrow points to the "Record Deposits" icon in the Banking section.

Window Title: Sample Larry's Landscaping & Garden Supply - QuickBooks Accountant 2014 - [Home]

Menu Bar: File Edit View Lists Favorites Accountant Company Customers Vendgrs Employees Banking Reports Window Help

My Shortcuts: A vertical sidebar on the left containing icons for Home, Search, and various toolbars.

VENDORS Section:

- Enter Bills (icon: envelope)
- Pay Bills (icon: envelope with checkmark)
- Manage Sales Tax (icon: document with dollar sign)

CUSTOMERS Section:

- Create Invoices (icon: document with dollar sign)
- Accept Credit Cards (icon: credit card)
- Create Sales Receipts (icon: receipt)
- Receive Payments (icon: money)
- Statement Charges (icon: document)
- Finance Charges (icon: percent sign)
- Statements (icon: document)
- Refunds & Credits (icon: money with plus)

EMPLOYEES Section:

- Payroll Center (icon: people)
- Pay Employees (icon: money)
- Pay Liabilities (icon: building)
- Process Payroll Forms (icon: document)
- HR Essentials and Insurance (icon: people with plus)

COMPANY Section:

- Chart of Accounts (icon: calendar)
- Items & Services (icon: document with checkmark)
- Order Checks (icon: check)
- Calendar (icon: calendar)

BANKING Section:

- Record Deposits (icon: money with plus) - **Red arrow points here**
- Reconcile (icon: document)
- Write Checks (icon: check)
- Check Register (icon: document)
- Print Checks (icon: printer)
- Enter Credit Card Charges (icon: credit card)

Recording Deposits

Sample Larry's Landscaping & Garden Supply - QuickBooks Accountant 2014 - [Make Deposits]

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Window Help

Home My Company Income Tracker Calendar Snapshots Customers Vendors Employees Bank Feeds Docs Reports Upgrade App Center Invoice Item MemTx Check Bill Reg Acct Rr Search Company or Help

Previous Next Save Print Payments History Journal Attach

Deposit To: Date: Memo:

Click Payments to select customer payments that you have received. List any other amounts to deposit below.

RECEIVED FROM	FROM ACCOUNT	MEMO	CHK NO.	PMT METH.	AMOUNT
Adam's Candy Shop	Landscaping Services:Labor			Check	500.00
Andres, Cristina	Landscaping Services:Equipmen...			Cash	100.00
Deposit Subtotal					600.00

To get cash back from this deposit, enter the amount below. Indicate the account where you want this money to go, such as your Petty Cash account.

Cash back goes to: Cash back memo: Cash back amount:

Deposit Total 600.00

Home Screen

The screenshot displays the QuickBooks Accountant 2014 Home Screen for a company named "Sample Larry's Landscaping & Garden Supply". The interface is organized into three main horizontal sections: VENDORS, CUSTOMERS, and EMPLOYEES, with a vertical "My Shortcuts" sidebar on the left and a "COMPANY" and "BANKING" sidebar on the right.

VENDORS Section: Includes "Enter Bills" (with a blue envelope icon), "Pay Bills" (with a blue document icon), and "Manage Sales Tax" (with a yellow document icon).

CUSTOMERS Section: Includes "Create Invoices" (with a blue document icon), "Accept Credit Cards" (with a yellow card icon), "Create Sales Receipts" (with a yellow receipt icon), "Receive Payments" (with a green document icon), "Statement Charges" (with a green document icon), "Finance Charges" (with a yellow percentage icon), "Statements" (with a blue document icon), and "Refunds & Credits" (with a green document icon).

EMPLOYEES Section: Includes "Payroll Center" (with a blue person icon), "Pay Employees" (with a yellow document icon), "Pay Liabilities" (with a green building icon), "Process Payroll Forms" (with a blue document icon), and "HR Essentials and Insurance" (with a blue person icon).

COMPANY Section: Includes "Chart of Accounts" (with a blue calendar icon), "Items & Services" (with a yellow document icon), "Order Checks" (with a blue document icon), and "Calendar" (with a blue calendar icon).

BANKING Section: Includes "Record Deposits" (with a yellow document icon), "Reconcile" (with a blue document icon), "Write Checks" (with a blue document icon), "Check Register" (with a green document icon), "Print Checks" (with a blue printer icon), and "Enter Credit Card Charges" (with a yellow card icon).

A red arrow points from the "Refunds & Credits" icon in the CUSTOMERS section to the "Write Checks" icon in the BANKING section.

The top of the window shows the title bar "Sample Larry's Landscaping & Garden Supply - QuickBooks Accountant 2014 - [Home]" and a menu bar with "File", "Edit", "View", "Lists", "Favorites", "Accountant", "Company", "Customers", "Vendrs", "Employees", "Banking", "Reports", "Window", and "Help". The bottom of the window shows a taskbar with several application icons.

Writing Checks

Sample Larry's Landscaping & Garden Supply - QuickBooks Accountant 2014 - [Write Checks - Checking]

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Window Help

Home My Company Income Tracker Calendar Snapshots Customers Vendors Employees Bank Feeds Docs Reports Upgrade App Center Invoice Item MemTx Check Bill Reg Acct Rr Search Company or Help

Main Reports

Find New Save Delete Create a Copy Memorize Print Print Later Pay Online Attach File Select PO Enter Time Clear Splits Recalculate Batch Transactions Reorder Reminder Order Checks

BANK ACCOUNT: **Checking** ENDING BALANCE: **99,575.02**

NO. DATE:

PAY TO THE ORDER OF: **Bayshore Water** \$

Two hundred seventy-five and 00/100***** DOLLARS

ADDRESS:

MEMO:

Expenses **\$275.00** Items **\$0.00**

ACCOUNT	AMOUNT	MEMO	CUSTOMER.JOB	BILLABL...
Utilities:Water	175.00			
Delivery Fee	100.00			

Save & Close Save & New Revert

Home Screen

The screenshot displays the QuickBooks Accountant 2014 Home Screen for a company named "Sample Larry's Landscaping & Garden Supply". The interface is organized into three main horizontal sections: VENDORS, CUSTOMERS, and EMPLOYEES, each with a set of workflow icons. A vertical sidebar on the left is labeled "My Shortcuts" and contains various navigation icons. On the right side, there are three panels: "COMPANY" with icons for Chart of Accounts, Items & Services, Order Checks, and Calendar; "BANKING" with icons for Record Deposits, Reconcile, Write Checks, Check Register, Print Checks, and Enter Credit Card Charges. A prominent red arrow points from the "Reconcile" icon in the BANKING panel to the "Receive Payments" icon in the CUSTOMERS section. The top of the window shows the standard Windows taskbar with the application title and menu options like File, Edit, View, Lists, Favorites, Accountant, Company, Customers, Vendors, Employees, Banking, Reports, Window, and Help.

Sample Larry's Landscaping & Garden Supply - QuickBooks Accountant 2014 - [Home]

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Window Help

VENDORS

- Enter Bills
- Pay Bills
- Manage Sales Tax

CUSTOMERS

- Accept Credit Cards
- Create Sales Receipts
- Create Invoices
- Receive Payments
- Statement Charges
- Finance Charges
- Statements
- Refunds & Credits

EMPLOYEES

- Payroll Center
- Pay Employees
- Pay Liabilities
- Process Payroll Forms
- HR Essentials and Insurance

COMPANY

- Chart of Accounts
- Items & Services
- Order Checks
- Calendar

BANKING

- Record Deposits
- Reconcile
- Write Checks
- Check Register
- Print Checks
- Enter Credit Card Charges

My Shortcuts

Do

Bank Reconciliation

Begin Reconciliation

Select an account to reconcile, and then enter the ending balance from your account statement.

Account

Statement Date

Beginning Balance 238,625.29 [What if my beginning balance doesn't match my statement?](#)

Ending Balance

Enter any service charge or interest earned.

Service Charge	Date	Account
<input type="text" value="0.00"/>	<input type="text" value="11/30/2018"/>	<input type="text" value="Bank Service Charges"/>
Interest Earned	Date	Account
<input type="text" value="0.00"/>	<input type="text" value="11/30/2018"/>	<input type="text"/>

Enter the ending balance from your bank statement

Reconcile - Checking

For period: 11/30/2018

Hide transactions after the statement's end date

Checks and Payments

✓	DATE	CHK #	PAYEE	AMOUNT
✓	05/02/2018	1463	Townley Insurance Age...	1,200.00
✓	11/28/2018	1462	Bank of Anycity	550.00
	10/28/2018	1461	Bank of Anycity	550.00
	11/22/2018	1460	Bank of Anycity	244.13
	10/22/2018	1459	Bank of Anycity	244.13

Deposits and Other Credits

✓	DATE	CHK #	PAYEE	TYPE	AMOUNT
	12/10/2014	20	Ecker Design	RCPT	85.66
✓	11/25/2018			TRANSFR	5,000.00
	11/30/2018	19	Jasmine Park	RCPT	775.80

Highlight Marked

Beginning Balance 238,625.29

Items you have marked cleared

- 1 Deposits and Other Credits 5,000.00
- 4 Checks and Payments 4,060.20

Modify		
	Service Charge	0.00
	Interest Earned	0.00
	Ending Balance	230,000.00
	Cleared Balance	239,565.09
	Difference	-9,565.09



The difference should be -0- when done reconciling Bank statement.

Preparing bank reconciliations in QuickBooks is important because it verifies that all activity within a bank account has been entered into QuickBooks.

If all the bank activity is not entered into QuickBooks then your reports from QuickBooks will not be accurate!!

Home Screen

The screenshot displays the QuickBooks Accountant 2014 Home Screen for a company named "Sample Larry's Landscaping & Garden Supply". The interface is organized into three main horizontal sections: VENDORS, CUSTOMERS, and EMPLOYEES, each with a set of workflow icons and arrows. A vertical sidebar on the left is labeled "My Shortcuts" and contains various navigation icons. On the right side, there are three panels: COMPANY, BANKING, and a third unlabeled panel containing "Chart of Accounts", "Items & Services", "Order Checks", and "Calendar".

VENDORS Section:

- Icons: Enter Bills, Pay Bills, Manage Sales Tax.
- Flow: Enter Bills → Pay Bills.

CUSTOMERS Section:

- Icons: Create Invoices, Accept Credit Cards, Create Sales Receipts, Receive Payments, Statement Charges, Finance Charges, Statements, Refunds & Credits.
- Flow: Create Invoices → Accept Credit Cards → Create Sales Receipts → Receive Payments → Refunds & Credits.
- Flow: Create Invoices → Statement Charges → Finance Charges → Statements.

EMPLOYEES Section:

- Icons: Payroll Center, Pay Employees, Pay Liabilities, Process Payroll Forms, HR Essentials and Insurance.
- Flow: Payroll Center → Pay Employees → Pay Liabilities → Process Payroll Forms.

COMPANY Panel:

- Icons: Chart of Accounts, Items & Services, Order Checks, Calendar.

BANKING Panel:

- Icons: Record Deposits, Reconcile, Write Checks, Check Register, Print Checks, Enter Credit Card Charges.

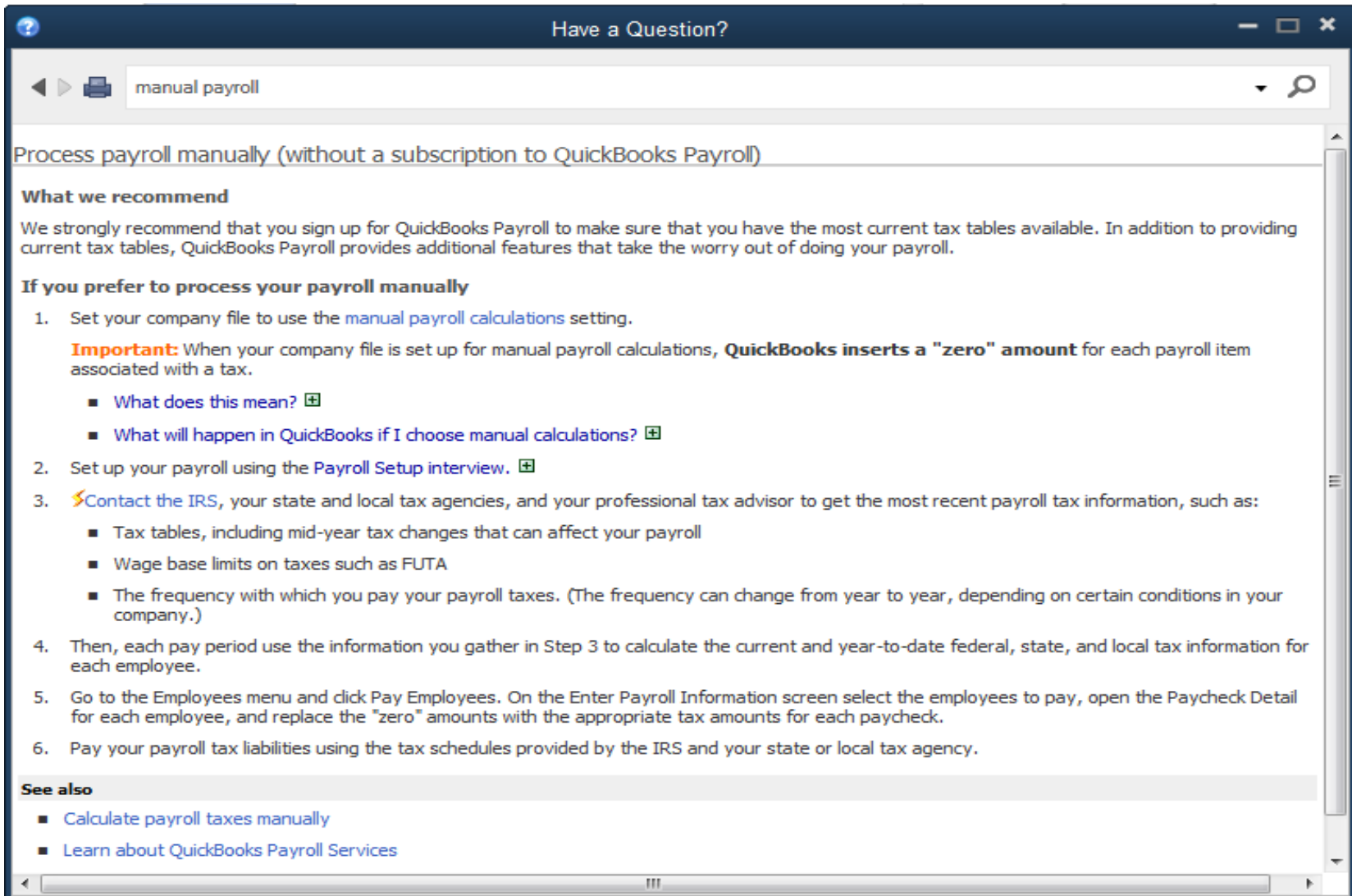
A red arrow points to the "Payroll Center" icon in the EMPLOYEES section.

Payroll Options

- No Payroll
- Manual Payroll
- Basic Payroll Subscription
- Enhanced Payroll Subscription
- Full Service Payroll

Manual Payroll

* Click on “Help” and type “manual payroll”



The screenshot shows a help article window titled "Have a Question?". The search bar contains "manual payroll". The article title is "Process payroll manually (without a subscription to QuickBooks Payroll)".

What we recommend

We strongly recommend that you sign up for QuickBooks Payroll to make sure that you have the most current tax tables available. In addition to providing current tax tables, QuickBooks Payroll provides additional features that take the worry out of doing your payroll.

If you prefer to process your payroll manually

1. Set your company file to use the [manual payroll calculations](#) setting.
Important: When your company file is set up for manual payroll calculations, **QuickBooks inserts a "zero" amount** for each payroll item associated with a tax.
 - [What does this mean?](#)
 - [What will happen in QuickBooks if I choose manual calculations?](#)
2. Set up your payroll using the [Payroll Setup interview](#).
3. [Contact the IRS](#), your state and local tax agencies, and your professional tax advisor to get the most recent payroll tax information, such as:
 - Tax tables, including mid-year tax changes that can affect your payroll
 - Wage base limits on taxes such as FUTA
 - The frequency with which you pay your payroll taxes. (The frequency can change from year to year, depending on certain conditions in your company.)
4. Then, each pay period use the information you gather in Step 3 to calculate the current and year-to-date federal, state, and local tax information for each employee.
5. Go to the Employees menu and click Pay Employees. On the Enter Payroll Information screen select the employees to pay, open the Paycheck Detail for each employee, and replace the "zero" amounts with the appropriate tax amounts for each paycheck.
6. Pay your payroll tax liabilities using the tax schedules provided by the IRS and your state or local tax agency.

See also

- [Calculate payroll taxes manually](#)
- [Learn about QuickBooks Payroll Services](#)

Manual Payroll

- You manually calculate and enter payroll tax withholdings.
- Allows you to print payroll reports to assist with filing payroll tax reports.
- Cost: Free

Basic Payroll Subscription

- QuickBooks will automatically calculate payroll tax withholdings from employees paychecks.
- Does NOT allow you to prepare payroll tax forms to be filed with IRS or State.
- Can generate payroll reports to assist you or your CPA to file required payroll tax reports.
- Cost: approx. \$20 per month + \$2 for each employee per month.

Enhanced Payroll Subscription

- Includes all the features of the Basic Payroll Subscription Plus:
- Also allows you to prepare payroll tax reports required to be filed for both federal and state.
- Cost: Approx. \$28 per month + \$2 per employee per month.

Full Service Payroll

- Includes all the features of the Enhanced Payroll Subscription Plus:
- QuickBooks will take care of all your payroll tax filings, payroll tax payments, and W-2 processing.
- Cost: Approx. \$79 per month + \$2 per employee per month.

Payroll Summary Report

The screenshot displays the QuickBooks Accountant 2014 interface for 's Landscaping & Garden Supply'. The 'Reports' menu is open, showing a hierarchical list of report categories. The 'Employees & Payroll' category is selected, and its sub-menu is displayed, with 'Payroll Summary' highlighted. The top toolbar includes icons for Item, MemTx, Check, Bill, Reg, Acct, and Rr. The main menu bar includes Employees, Banking, Reports, Window, and Help.

QuickBooks Accountant 2014 - s Landscaping & Garden Supply

Employees Banking Reports Window Help

Bank Feeds Docs

- Report Center
 - Memorized Reports
 - Company Snapshot
 - Process Multiple Reports
 - QuickBooks Statement Writer
- Company & Financial
 - Customers & Receivables
 - Sales
 - Jobs, Time & Mileage
 - Vendors & Payables
- Employees & Payroll**
 - Client-Ready Payroll Reports
 - Summarize Payroll Data in Excel
 - More Payroll Reports in Excel
 - Payroll Summary**
 - Payroll Item Detail
 - Payroll Detail Review
 - Employee Earnings Summary
 - Employee State Taxes Detail
 - Payroll Transactions by Payee
 - Payroll Transaction Detail
 - Payroll Liability Balances
 - Workers Comp Summary
 - Workers Comp by Code and Employee
 - Workers Comp by Job Summary
 - Workers Comp Detail
 - Workers Comp Listing
 - Employee Contact List
 - Employee Withholding
 - Payroll Item Listing
 - Paid Time Off List
- Banking
- Accountant & Taxes
- Budgets & Forecasts
- List
- Industry Specific
- Contributed Reports
- Custom Reports
- QuickReport Ctrl+Q
- Transaction History
- Transaction Journal

Payroll Summary Report

Sample Larry's Landscaping & Garden Supply - QuickBooks Accountant 2014 - [Payroll Summary]

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Window Help

Home My Company Income Tracker Calendar Snapshots Customers Vendors Employees Bank Feeds Docs Reports Upgrade App Center Invoice Item MemTx Check Bill Reg Acct Rr Search Company or Help

Customize Report Share Template Memorize Print E-mail Excel Hide Header Refresh

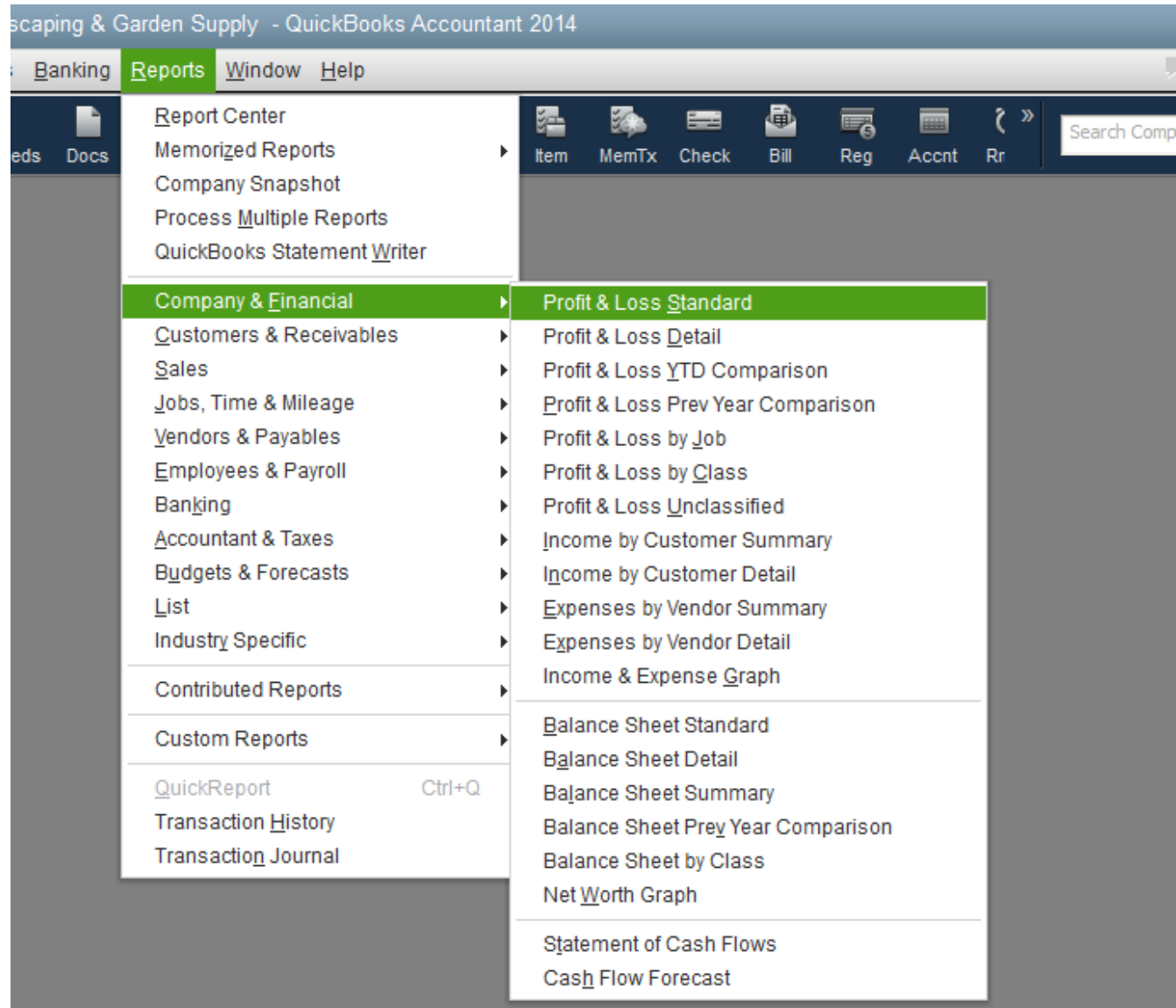
Dates This Calendar Quarter-to-date From 10/01/2018 To 12/15/2018 Columns Employee

4:44 PM
12/15/18

Larry's Landscaping & Garden Supply Payroll Summary October 1 through December 15, 2018

	◊ Duncan Fisher ◊	Jenny Miller ◊	Shane B. Hamby ◊	TOTAL ◊
Employee Wages, Taxes and Adjustm...				
Gross Pay				
Salary - Designer	0.00	11,711.56 ▶	0.00 ◀	11,711.56
Salary - Landscaper	0.00	0.00	14,807.66	14,807.66
Overtime Rate	129.40	0.00	0.00	129.40
Regular Pay	8,280.00	0.00	0.00	8,280.00
Bonus	0.00	0.00	0.00	0.00
Total Gross Pay	8,409.40	11,711.56	14,807.66	34,928.62
Adjusted Gross Pay	8,409.40	11,711.56	14,807.66	34,928.62
Taxes Withheld				
Federal Withholding	-606.00	-1,679.00	-1,440.00	-3,725.00
Medicare Employee	-121.94	-169.81	-214.71	-506.46
Social Security Employee	-521.38	-726.12	-918.07	-2,165.57
CA - Withholding	-235.84	-445.11	-667.44	-1,348.39
CA - Disability Employee	-99.24	-118.46	-96.89	-314.59
Total Taxes Withheld	-1,584.40	-3,138.50	-3,337.11	-8,060.01
Deductions from Net Pay				
Health Insurance	-75.00	-140.00	-140.00	-355.00
Total Deductions from Net Pay	-75.00	-140.00	-140.00	-355.00
Additions to Net Pay				
Mileage Reimb.	0.00	0.00	0.00	0.00
Total Additions to Net Pay	0.00	0.00	0.00	0.00
Net Pay	6,750.00	8,433.06	11,330.55	26,513.61
Employer Taxes and Contributions				

Reports



The screenshot shows the 'Reports' menu in QuickBooks Accountant 2014. The window title is 'Escaping & Garden Supply - QuickBooks Accountant 2014'. The menu is open, showing a list of report categories and specific report options. The 'Company & Financial' category is highlighted in green, and the 'Profit & Loss Standard' report is selected within that category.

Escaping & Garden Supply - QuickBooks Accountant 2014

Banking Reports Window Help

eds Docs

Report Center
Memorized Reports
Company Snapshot
Process Multiple Reports
QuickBooks Statement Writer

Company & Financial
Customers & Receivables
Sales
Jobs, Time & Mileage
Vendors & Payables
Employees & Payroll
Banking
Accountant & Taxes
Budgets & Forecasts
List
Industry Specific

Contributed Reports

Custom Reports

QuickReport Ctrl+Q

Transaction History
Transaction Journal

Item MemTx Check Bill Reg Acct Rr Search Comp

Profit & Loss Standard
Profit & Loss Detail
Profit & Loss YTD Comparison
Profit & Loss Prev Year Comparison
Profit & Loss by Job
Profit & Loss by Class
Profit & Loss Unclassified
Income by Customer Summary
Income by Customer Detail
Expenses by Vendor Summary
Expenses by Vendor Detail
Income & Expense Graph

Balance Sheet Standard
Balance Sheet Detail
Balance Sheet Summary
Balance Sheet Prev Year Comparison
Balance Sheet by Class
Net Worth Graph

Statement of Cash Flows
Cash Flow Forecast

Profit & Loss Statement

Sample Larry's Landscaping & Garden Supply - QuickBooks Accountant 2014 - [Profit & Loss]

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Window Help

Home My Company Income Tracker Calendar Snapshots Customers Vendors Employees Bank Feeds Docs Reports Upgrade App Center Invoice Item MemTx Check Bill Reg Acct Rr Search Company or Help

Customize Report Share Template Memorize Print E-mail Excel Hide Header Collapse Refresh

Dates Last Fiscal Year From 10/01/2017 To 09/30/2018 Columns Total only Sort By Default

4:27 PM
12/15/18
Accrual Basis

Larry's Landscaping & Garden Supply Profit & Loss October 2017 through September 2018

Oct '17 - Sep 18

Ordinary Income/Expense	
Income	
Discounts	-11.98
Landscaping Services	
Design Services	330.00
Job Materials	
Misc Materials	11.25
Decks & Patios	470.00
Fountains & Garden Lighting	5,279.49
Plants and Sod	5,290.00
Sprinklers & Drip systems	4,328.95
Total Job Materials	15,379.69
Labor	
Installation	17,950.00
Maintenance & Repairs	1,585.00
Total Labor	19,535.00
Total Landscaping Services	35,244.69
Retail Sales	401.57
Service	2,413.00
Total Income	38,047.28
Cost of Goods Sold	
Cost of Goods Sold	4,556.73
Total COGS	4,556.73
Gross Profit	33,490.55

Reports

scaping & Garden Supply - QuickBooks Accountant 2014

Banking Reports Window Help


eds Docs

- Report Center
- Memorized Reports
- Company Snapshot
- Process Multiple Reports
- QuickBooks Statement Writer
- Company & Financial**
 - Customers & Receivables
 - Sales
 - Jobs, Time & Mileage
 - Vendors & Payables
 - Employees & Payroll
 - Banking
 - Accountant & Taxes
 - Budgets & Forecasts
 - List
 - Industry Specific
- Contributed Reports
- Custom Reports
 - QuickReport Ctrl+Q
 - Transaction History
 - Transaction Journal

Item MemTx Check Bill Reg Acct Rr

Search Comp

- Profit & Loss Standard**
- Profit & Loss Detail
- Profit & Loss YTD Comparison
- Profit & Loss Prev Year Comparison
- Profit & Loss by Job
- Profit & Loss by Class
- Profit & Loss Unclassified
- Income by Customer Summary
- Income by Customer Detail
- Expenses by Vendor Summary
- Expenses by Vendor Detail
- Income & Expense Graph
- Balance Sheet Standard
- Balance Sheet Detail
- Balance Sheet Summary
- Balance Sheet Prev Year Comparison
- Balance Sheet by Class
- Net Worth Graph
- Statement of Cash Flows
- Cash Flow Forecast



Balance Sheet

Sample Larry's Landscaping & Garden Supply - QuickBooks Accountant 2014 - [Balance Sheet]

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Window Help

Home My Company Income Tracker Calendar Snapshots Customers Vendors Employees Bank Feeds Docs Reports Upgrade App Center Invoice Item MemTx Check Bill Reg Acct Rr Search Company or Help

Customize Report Share Template Memorize Print E-mail Excel Hide Header Collapse Refresh

Dates This Fiscal Year-to-date As of 12/15/2018 Columns Total only Sort By Default

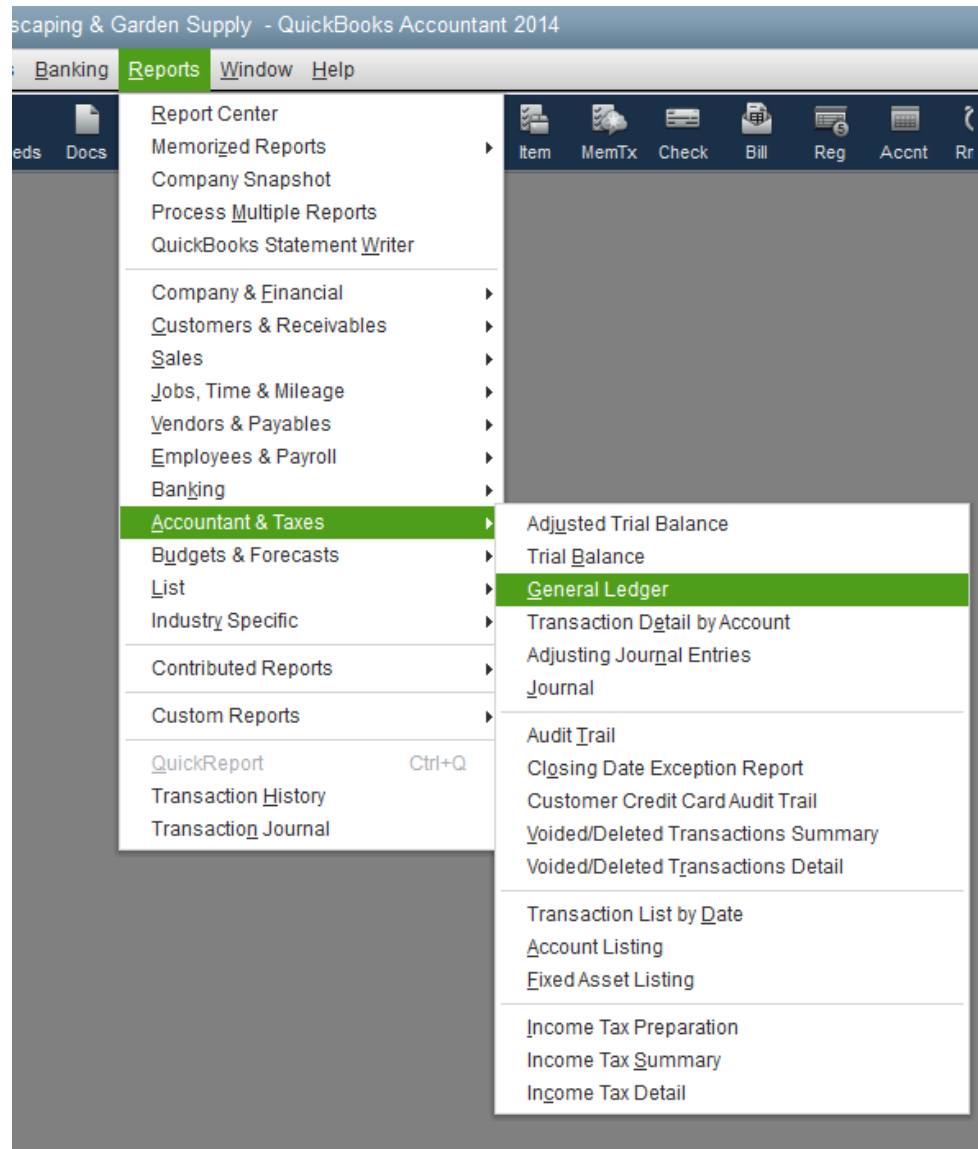
4:29 PM
12/15/18
Accrual Basis

Larry's Landscaping & Garden Supply Balance Sheet As of December 15, 2018

◇ Dec 15, 18 ◇

ASSETS	
Current Assets	
Checking/Savings	
Checking	99,575.02
Cash Expenditures	225.23
Savings	<u>5,987.50</u>
Total Checking/Savings	105,787.75
Accounts Receivable	
Accounts Receivable	<u>35,810.02</u>
Total Accounts Receivable	35,810.02
Other Current Assets	
Prepaid Insurance	500.00
Employee advances	100.00
Inventory Asset	6,937.08
Undeposited Funds	<u>110.00</u>
Total Other Current Assets	<u>7,647.08</u>
Total Current Assets	149,244.85
Fixed Assets	
Truck	
Accumulated Depreciation	-1,725.00
Original Purchase	<u>13,750.00</u>
Total Truck	<u>12,025.00</u>
Total Fixed Assets	<u>12,025.00</u>
TOTAL ASSETS	<u>161,269.85</u>

General Ledger Report





Anderson, Tuckey,
Bernhardt & Doran, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Three locations to serve you -

715 East Frank St. - Caro, MI 48723

6476 Main St. - Cass City, MI 48726

2956 Main St. - Marlette, MI 48453

1-800-234-8829 www.atbdcpa.com