BAD DEBT RESERVE ESTIMATION STATEMENT

Allowance for Doubtful Accounts Calculation

Entity Name: _____ **Estimation Date:** _____

Fiscal Period: _____ **Prepared By:** _____

Aging Category	Gross Outstanding Balance	Estimated Uncollectible %	Estimated Reserve Amount
Current (0 - 30 Days)			
31 - 60 Days Past Due			
61 - 90 Days Past Due			
91 - 120 Days Past Due			
Over 120 Days Past Due			
Specific Identifications			
Total Accounts Receivable			

Total Estimated Required Reserve (A): _____

Current Balance in Allowance for Doubtful Accounts (Unadjusted) (B):
(Enter credit balance as positive, debit balance as negative) _____

Required Bad Debt Expense Adjustment (A - B): _____

Proposed Journal Entry:

Account Title	Debit	Credit
Bad Debt Expense		
Allowance for Doubtful Accounts		

_____ _____ _____

Prepared By (Signature / Date) Reviewed By (Signature / Date) Approved By (Signature / Date)