

Practice Resource

Sample Statement of Account

Code of Professional Conduct of British Columbia (the BC Code), Rule 3.6-3

In a statement of account delivered to a client, a lawyer must clearly and separately detail the amounts charged as fees and disbursements.

The two main categories of charges on a statement of account are fees and disbursements. A lawyer may charge as disbursements only those amounts that have been paid or are required to be paid to a third party by the lawyer on a client's behalf. However, a subcategory entitled "Other Charges" may be included under the fees heading if a lawyer wishes to separately itemize charges such as paralegal, word processing or computer costs that are not disbursements, provided that the client has agreed, in writing to such costs.

The sample document attached is intended to give you an idea of a sample statement of account (with HST) under the BC Code. Styles of drafting and use of words vary widely among lawyers. It is expected that the document will be amended to suit the styles, needs and circumstances of the lawyers involved.

Lawyers must exercise their professional judgment respecting the correctness and applicability of the material. The Law Society accepts no responsibility for any errors or omissions, and expressly disclaim any such responsibility.

ABC LAW FIRM
 123 Main Street
 Anywhere, BC V1X 1X1

File no. XXXXX

February 15, 2013

To: Ms. Sample
 567 Elm Street
 Anywhere, BC V1X 2X2

STATEMENT OF ACCOUNT

For services rendered from February 1, 2013 to date by Mr. Lawyer regarding Ms. Sample versus Mr. Illustration as follows:

FEESⁱ

- February 1, 2013	Research case law, review Dr.'s report	x.xx hours
- February 2, 2013	Prepare documents for court appearance	x.xx hours
- February 3, 2013	Attend at courthouse	x.xx hours
- February 4, 2013	Attend at courthouse	x.xx hours
- February 9, 2013	Execute settlement per court order	x.xx hours
- February 12, 2013	Meet with Ms. Sample regarding settlement	<u>x.xx</u> hours
	TOTAL HOURS	xx.xx
		<u>@ \$xxx/hour</u>
		\$ x,xxx.xx

OTHER CHARGESⁱⁱ (TAXABLE)

- Paralegal ⁱⁱⁱ	\$ xxx.xx	
- Photocopying (xxx pages x \$.xx/page)	xxx.xx	
- Facsimile (xx pages x \$.xx/page)	xx.xx	
- In-house computer research	x.xx	
	<u>xx.xx</u>	xxx.xx

DISBURSEMENTS (NON-TAXABLE)

- Property transfer tax	\$ x,xxx.xx	
- Court filing fee	<u>xxx.xx</u>	x,xxx.xx

DISBURSEMENTS (TAXABLE)

- BC Online computer search	\$	xx.xx	
- Trust administration fee		xx.xx	
- Postage		xx.xx	
- Long distance telephone charges		xx.xx	
- Out of office photocopying by XYZ Service		xxx.xx	
- Courier fee		xx.xx	
- Dr. Expert fee		<u>x,xxx.xx</u>	x,xxx.xx

HST ON FEES, OTHER CHARGES AND TAXABLE DISBURSEMENTS^{iv} x,xxx.xx

OUR TOTAL ACCOUNT HEREIN \$xx,xxx.xx

ABC LAW FIRM

Per: _____

J.Q. Lawyer

HST# 123456789

ⁱ This may also be represented as a flat or fixed fee.

ⁱⁱ Other charges represent office charges which cannot be charged as a third-party disbursement such as: paralegal time, word processing charges, computer costs, in-house photocopying and faxes, file opening fee, in-house title searches, deliveries, and flat-rate computer searches.

ⁱⁱⁱ A separate category under fees showing paralegal description of service and hours may also be acceptable.

^{iv} HST may also be broken out between fees, other charges and disbursements, rather than provided as a single line item.