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| Current TC’s | | | | | | | | | |  | | | |  |
| |  |  | | --- | --- | | F336 | To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. | | F338 | To record the closing of gains and miscellaneous items into cumulative results of operations. | | F340 | To record the closing of losses and miscellaneous items into cumulative results of operations. | | F342 | To record closing of fiscal-year activity to unexpended appropriations. | | F344 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. | | | | | | | | | | | | | | |  |
|  | | | | | | | | | |  | | | |  |
| |  | | --- | | Proposed TC’s | | |  |  | | --- | --- | | Modified F336 | To record the closing of non-Tax revenue to cumulative results of operations. | | New F337 | To record the closing of Tax revenue accounts to cumulative results of operations. | | New F338 | To record the closing of expense accounts to cumulative results of operations. | | New F339 | To record the closing of other financing source and expended appropriation accounts to cumulative results of operations. | | Modified F340 | To record the closing of gains and miscellaneous items into cumulative results of operations. | | F341 | To record the closing of losses and miscellaneous items into cumulative results of operations. | | F342 | To record closing of fiscal-year activity to unexpended appropriations. | | F344 | To record the closing of used authority of guaranteed loan level upon completion of guaranteed loan programs. | | | | | | | | | | | | | | | | |  |
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| **Revised F336** |  | To record the closing of non-Tax revenue to cumulative  results of operations. | | | | | | | |
|  |  |  | | |  | |  | | |
|  |  | **Budgetary Entry** | | | | |  | | |
|  |  | None | | |  | |  | | |
|  |  |  | | |  | |  | | |
|  |  | **Proprietary Entry** | | | | |  | | |
|  |  | Debit | | | 331000 | | Cumulative Results of Operations | | |
|  |  | Debit | | | 510000 | | Revenue From Goods Sold | | |
|  |  | Debit | | | 520000 | | Revenue From Services Provided | | |
|  |  | Debit | | | 531000 | | Interest Revenue - Other | | |
|  |  | Debit | | | 531100 | | Interest Revenue - Investments | | |
|  |  | Debit | | | 531200 | | Interest Revenue - Loans Receivable/Uninvested Funds | | |
|  |  | Debit | | | 531300 | | Interest Revenue - Subsidy Amortization | | |
|  |  | Debit | | | 531400 | | Dividend Income Accounted for Under the Provisions of the Federal Credit  Reform Act | | |
|  |  | Debit | | | 532000 | | Penalties and Fines Revenue | | |
|  |  | Debit | | | 532500 | | Administrative Fees Revenue | | |
|  |  | Debit | | | 540000 | | Funded Benefit Program Revenue | | |
|  |  | Debit | | | 540500 | | Unfunded FECA Benefit Revenue | | |
|  |  | Debit | | | 550000 | | Insurance and Guarantee Premium Revenue | | |
|  |  | Debit | | | 560000 | | Donated Revenue - Financial Resources | | |
|  |  | Debit | | | 561000 | | Donated Revenue - Nonfinancial Resources | | |
|  |  | Debit | | | 564000 | | Forfeiture Revenue - Cash and Cash Equivalents | | |
|  |  | Debit | | | 565000 | | Forfeiture Revenue - Forfeitures of Property | | |
|  |  | Debit | | | 590000 | | Other Revenue | | |
|  |  | Debit | | | 592100 | | Valuation Change in Investments - Exchange Stabilization Fund | | |
|  |  | Debit | | | 592200 | | Valuation Change in Investments for Federal Government Sponsored Enterprise | | |
|  |  | Debit | | | 592300 | | Valuation Change in Investments - Beneficial Interest in Trust | | |
|  |  | Credit | | | 331000 | | Cumulative Results of Operations | | |
|  |  | Credit | | | 510900 | | Contra Revenue for Goods Sold | | |
|  |  | Credit | | | 520900 | | Contra Revenue for Services Provided | | |
|  |  | Credit | | | 531500 | | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | | |
|  |  | Credit | | | 531700 | | Contra Revenue for Interest Revenue - Loans Receivable | | |
|  |  | Credit | | | 531800 | | Contra Revenue for Interest Revenue - Investments | | |
|  |  | Credit | | | 531900 | | Contra Revenue for Interest Revenue - Other | | |
|  |  | Credit | | | 532400 | | Contra Revenue for Penalties and Fines | | |
|  |  | Credit | | | 532900 | | Contra Revenue for Administrative Fees | | |
|  |  | Credit | | | 540600 | | Contra Revenue for Unfunded FECA Benefit Revenue | | |
|  |  | Credit | | | 540900 | | Contra Revenue for Funded Benefit Program Revenue | | |
|  |  | Credit | | | 550900 | | Contra Revenue for Insurance and Guarantee Premium Revenue | | |
|  |  | Credit | | | 560900 | | Contra Revenue for Donations - Financial Resources | | |
|  |  | Credit | | | 561900 | | Contra Donated Revenue - Nonfinancial Resources | | |
|  |  | Credit | | | 564900 | | Contra Forfeiture Revenue - Cash and Cash Equivalents | | |
|  |  | Credit | | | 565900 | | Contra Forfeiture Revenue - Forfeitures of Property | | |
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|  |  |  | | |  | |  | | |
|  |  | Credit | | | 599000 | | Collections for Others - Statement of Custodial Activity | | |
|  |  | Credit | | | 599100 | | Accrued Collections for Others - Statement of Custodial Activity | | |
|  |  | Credit | | | 599300 | | Offset to Non-Entity Collections - Statement of Changes in Net Position | | |
|  |  | Credit | | | 599400 | | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | | |
|  |  | Credit | | | 599800 | | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury | | |
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| **NewF337** |  | To record the closing of Tax revenue to cumulative results of operations. | | |
|  |  |  |  |  |
|  |  | **Budgetary Entry** | |  |
|  |  | None |  |  |
|  |  |  |  |  |
|  |  | **Proprietary Entry** | |  |
|  |  | Debit | 331000 | Cumulative Results of Operations |
|  |  | Debit | 580000 | Tax Revenue Collected - Not Otherwise Classified |
|  |  | Debit | 580100 | Tax Revenue Collected - Individual |
|  |  | Debit | 580200 | Tax Revenue Collected – Corporate |
|  |  | Debit | 580300 | Tax Revenue Collected - Unemployment |
|  |  | Debit | 580400 | Tax Revenue Collected - Excise |
|  |  | Debit | 580500 | Tax Revenue Collected - Estate and Gift |
|  |  | Debit | 580600 | Tax Revenue Collected - Customs |
|  |  | Debit | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified |
|  |  | Debit | 582100 | Tax Revenue Accrual Adjustment - Individual |
|  |  | Debit | 582200 | Tax Revenue Accrual Adjustment - Corporate |
|  |  | Debit | 582300 | Tax Revenue Accrual Adjustment - Unemployment |
|  |  | Debit | 582400 | Tax Revenue Accrual Adjustment - Excise |
|  |  | Debit | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift |
|  |  | Debit | 582600 | Tax Revenue Accrual Adjustment - Customs |
|  |  | Credit | 331000 | Cumulative Results of Operations |
|  |  | Credit | 583000 | Contra Revenue for Taxes - Not Otherwise Classified |
|  |  | Credit | 583100 | Contra Revenue for Taxes - Individual |
|  |  | Credit | 583200 | Contra Revenue for Taxes - Corporate |
|  |  | Credit | 583300 | Contra Revenue for Taxes - Unemployment |
|  |  | Credit | 583400 | Contra Revenue for Taxes - Excise |
|  |  | Credit | 583500 | Contra Revenue for Taxes - Estate and Gift |
|  |  | Credit | 583600 | Contra Revenue for Taxes - Customs |
|  |  | Credit | 589000 | Tax Revenue Refunds - Not Otherwise Classified |
|  |  | Credit | 589100 | Tax Revenue Refunds - Individual |
|  |  | Credit | 589200 | Tax Revenue Refunds - Corporate |
|  |  | Credit | 589300 | Tax Revenue Refunds - Unemployment |
|  |  | Credit | 589400 | Tax Revenue Refunds - Excise |
|  |  | Credit | 589500 | Tax Revenue Refunds - Estate and Gift |
|  |  | Credit | 589600 | Tax Revenue Refunds - Customs |
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| **New F338** |  | To record the closing of expense to cumulative results of operations. | | |
|  |  |  |  |  |
|  |  | **Budgetary Entry** | |  |
|  |  | None |  |  |
|  |  |  |  |  |
|  |  | **Proprietary Entry** | |  |
|  |  | Debit | 331000 | Cumulative Results of Operations |
|  |  | Debit | 619000 | Contra Bad Debt Expense - Incurred for Others |
|  |  | Debit | 619900 | Adjustment to Subsidy Expense |
|  |  | Debit | 660000 | Applied Overhead |
|  |  | Debit | 661000 | Cost Capitalization Offset |
|  |  | Credit | 331000 | Cumulative Results of Operations |
|  |  | Credit | 610000 | Operating Expenses/Program Costs |
|  |  | Credit | 615000 | Expensed Asset |
|  |  | Credit | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank |
|  |  | Credit | 632000 | Interest Expenses on Securities |
|  |  | Credit | 633000 | Other Interest Expenses |
|  |  | Credit | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees |
|  |  | Credit | 640000 | Benefit Expense |
|  |  | Credit | 650000 | Cost of Goods Sold |
|  |  | Credit | 671000 | Depreciation, Amortization, and Depletion |
|  |  | Credit | 672000 | Bad Debt Expense |
|  |  | Credit | 673000 | Imputed Costs |
|  |  | Credit | 679000 | Other Expenses Not Requiring Budgetary Resources |
|  |  | Credit | 680000 | Future Funded Expenses |
|  |  | Credit | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |
|  |  | Credit | 690000 | Nonproduction Costs |
|  |  |  |  |  |

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| **New F339** |  | To record the closing of other financing source and expended appropriation accounts to cumulative results  of operations. | | |
|  |  |  |  |  |
|  |  | **Budgetary Entry** | |  |
|  |  | None |  |  |
|  |  |  |  |  |
|  |  | **Proprietary Entry** | |  |
|  |  | Debit | 331000 | Cumulative Results of Operations |
|  |  | Debit | 570000 | Expended Appropriations |
|  |  | Debit | 570500 | Expended Appropriations - Prior Period Adjustments Due to Corrections of  Errors - Years Preceding the Prior Year |
|  |  | Debit | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of  Errors |
|  |  | Debit | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in  Accounting Principles |
|  |  | Debit | 572000 | Financing Sources Transferred In Without Reimbursement |
|  |  | Debit | 574000 | Appropriated Dedicated Collections Transferred In |
|  |  | Debit | 575000 | Expenditure Financing Sources - Transfers-In |
|  |  | Debit | 575500 | Nonexpenditure Financing Sources - Transfers-In - Other |
|  |  | Debit | 575600 | Nonexpenditure Financing Sources - Transfers-In - Capital Transfers |
|  |  | Debit | 577500 | Nonbudgetary Financing Sources Transferred In |
|  |  | Debit | 578000 | Imputed Financing Sources |
|  |  | Debit | 579000 | Other Financing Sources |
|  |  | Debit | 579100 | Adjustment to Financing Sources - Credit Reform |
|  |  | Debit | 579500 | Seigniorage |
|  |  | Credit | 573000 | Financing Sources Transferred Out Without Reimbursement |
|  |  | Credit | 574500 | Appropriated Dedicated Collections Transferred Out |
|  |  | Credit | 576000 | Expenditure Financing Sources - Transfers-Out |
|  |  | Credit | 576500 | Nonexpenditure Financing Sources - Transfers-Out - Other |
|  |  | Credit | 576600 | Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers |
|  |  | Credit | 577600 | Nonbudgetary Financing Sources Transferred Out |
|  |  | Credit | 579200 | Financing Sources To Be Transferred Out - Contingent Liability |
|  |  | Credit | 591900 | Revenue and Other Financing Sources - Cancellations |
|  |  | Credit | 599000 | Collections for Others - Statement of Custodial Activity |
|  |  | Credit | 599100 | Accrued Collections for Others - Statement of Custodial Activity |
|  |  | Credit | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position |
|  |  | Credit | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net  Position |
|  |  | Credit | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other  Than the General Fund of the Treasury |