Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Cust/ Noncust	Reporting Type Code	Addl. Info.
	Total Cus	todial Revenue:]		
	Sources o	Sources of Cash Collections:				
1		l Income and FICA/SECA Taxes				
1	580100	Tax Revenue Collected - Individual	Е	S	E/U	
2	_	e Income Taxes		G	БИІ	1
2	580200	Tax Revenue Collected - Corporate	Е	S	E/U	<u> </u>
3	Excise Ta 580400	xes Tax Revenue Collected - Excise	Е	S	E/U	
4		d Gift Taxes		 		ļI
4	580500	Tax Revenue Collected - Estate and Gift	Е	S	E/U	
5	Federal U	Inemployment Taxes				
5	580300	Tax Revenue Collected - Unemployment	Е	S	E/U	
6	Customs				T	
6	580600	Tax Revenue Collected - Customs	Е	S	E/U	
7	Miscellan		Б	C	E/U	2 2
7	131000 131000	Accounts Receivable Accounts Receivable	E B	S S	E/U	2, 3
7	131900	Allowance for Loss on Accounts Receivable	Е	S	E/U	2, 3
7	131900 134000	Allowance for Loss on Accounts Receivable Interest Receivable - Not Otherwise Classified	B E	S S	E/U E/U	2, 3
7	134000	Interest Receivable - Not Otherwise Classified	В	S	E/U	1, 2
7	134100	Interest Receivable - Loans	Е	S	E/U	1, 2
7	134100 134200	Interest Receivable - Loans Interest Receivable - Investments	B E	S S	E/U E/U	1, 2
7	134200	Interest Receivable - Investments	В	S	E/U	1, 2
7	134300	Interest Receivable - Taxes	Е	S	E/U	1, 2
7	134300 134500	Interest Receivable - Taxes Allowance for Loss on Interest Receivable - Loans	B E	S S	E/U E/U	1, 2
7	134500	Allowance for Loss on Interest Receivable - Loans	В	S	E/U	1, 2
7	134600	Allowance for Loss on Interest Receivable - Investments	Е	S	E/U	1, 2
7	134600 134700	Allowance for Loss on Interest Receivable - Investments Allowance for Loss on Interest Receivable - Not Otherwise Classified	B E	S S	E/U E/U	1, 2
7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	В	S	E/U	1, 2
7	134800	Allowance for Loss on Interest Receivable - Taxes	Е	S	E/U	1, 2
7	134800 134900	Allowance for Loss on Interest Receivable - Taxes Interest Receivable on Uninvested Funds	B E	S S	E/U E/U	1, 2
7	134900	Interest Receivable on Uninvested Funds	В	S	E/U	1, 2
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	Е	S	E/U	2
7	136000 136100	Penalties and Fines Receivable - Not Otherwise Classified Penalties and Fines Receivable - Loans	B E	S S	E/U E/U	2
7	136100	Penalties and Fines Receivable - Loans	В	S	E/U	2
7	136300 136300	Penalties and Fines Receivable - Taxes	E B	S S	E/U E/U	2 2
7	136500	Penalties and Fines Receivable - Taxes Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	E/U	2
7	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	В	S	E/U	2
7	136700 136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E B	S S	E/U E/U	2 2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified Allowance for Loss on Penalties and Fines Receivable - Taxes	Е	S	E/U	2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	В	S	E/U	2
7	137000 137000	Administrative Fees Receivable - Not Otherwise Classified Administrative Fees Receivable - Not Otherwise Classified	E B	S S	E/U E/U	2
7	137100	Administrative Fees Receivable - Not Otherwise Classified Administrative Fees Receivable - Loans	Е	S	E/U	2
7	137100	Administrative Fees Receivable - Loans	В	S	E/U	2
7	137300 137300	Administrative Fees Receivable - Taxes Administrative Fees Receivable - Taxes	E B	S S	E/U E/U	2
7	137400	Criminal Restitution Receivable	E	S	E/U	2
7	137400	Criminal Restitution Receivable	В	S	E/U	2
7	137500 137500	Allowance for Loss on Administrative Fees Receivable - Loans Allowance for Loss on Administrative Fees Receivable - Loans	E B	S S	E/U E/U	2
7	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	2
7	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	В	S	E/U	2
7	137800 137800	Allowance for Loss on Administrative Fees Receivable - Taxes Allowance for Loss on Administrative Fees Receivable - Taxes	E B	S S	E/U E/U	2
7	137900	Allowance for Loss on Criminal Restitution Receivable	E	S	E/U	2
7	137900	Allowance for Loss on Criminal Restitution Receivable	В	S	E/U	2
7	520000	Revenue From Services Provided	E	S	E/U	

USSGL Crosswalk - Statement of Custodial Activity						
	USSGL Acct.	USSGL Account Title	Begin/ End	Cust/ Noncust	Reporting Type Code	Addl. Info.
7	520900	Contra Revenue for Services Provided	Е	S	E/U	
7	531000	Interest Revenue - Other	Е	S	E/U	
		Interest Revenue - Investments	E	S	E/U	
		Interest Revenue - Loans Receivable/Uninvested Funds	E	S	E/U	
		Contra Revenue for Interest Revenue - Loans Receivable Contra Revenue for Interest Revenue - Investments	E E	S S	E/U E/U	
	531900	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	E	S	E/U	
		Penalties and Fines Revenue	E	S	E/U	
7	532400	Contra Revenue for Penalties and Fines	Е	S	E/U	
	532500	Administrative Fees Revenue	Е	S	E/U	
	532900	Contra Revenue for Administrative Fees	E	S	E/U	
		Donated Revenue - Financial Resources	E	S	E/U E/U	
	560900 580000	Contra Revenue for Donations - Financial Resources Tax Revenue Collected - Not Otherwise Classified	E E	S S	E/U E/U	
	590000	Other Revenue	E	S	E/U	
	590900	Contra Revenue for Other Revenue	E	S	E/U	
8	Total Cas	h Collections			<u>I</u>	
-		h Collections is calculated. Equals sum of lines 1 through 7.				
] [
		Adjustments (+/-) Accounts Receivable	Б	C	TC/II I	
		Accounts Receivable Accounts Receivable	E B	S S	E/U E/U	
		Allowance for Loss on Accounts Receivable	E	S	E/U	
		Allowance for Loss on Accounts Receivable	В	S	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	Е	S	E/U	
		Interest Receivable - Not Otherwise Classified	В	S	E/U	
		Interest Receivable - Loans	E	S	E/U	
		Interest Receivable - Loans	В	S	E/U	
		Interest Receivable - Investments	E B	S S	E/U E/U	
		Interest Receivable - Investments Interest Receivable - Taxes	E	S	E/U	
	134300	Interest Receivable - Taxes	В	S	E/U	
	134500	Allowance for Loss on Interest Receivable - Loans	E	S	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans	В	S	E/U	
	134600	Allowance for Loss on Interest Receivable - Investments	Е	S	E/U	
	134600	Allowance for Loss on Interest Receivable - Investments	В	S	E/U	
	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	E/U	
	134700 134800	Allowance for Loss on Interest Receivable - Not Otherwise Classified Allowance for Loss on Interest Receivable - Taxes	B E	S S	E/U E/U	
	134800	Allowance for Loss on Interest Receivable - Taxes Allowance for Loss on Interest Receivable - Taxes	В	S	E/U	
	134900	Interest Receivable on Uninvested Funds	E	S	E/U	
	134900	Interest Receivable on Uninvested Funds	В	S	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	
		Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	
		Penalties and Fines Receivable - Loans	E	S	E/U	
		Penalties and Fines Receivable - Loans Penalties and Fines Receivable - Taxes	B E	S S	E/U E/U	-
		Penalties and Fines Receivable - Taxes Penalties and Fines Receivable - Taxes	В	S	E/U	
	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	E/U	
	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	В	S	E/U	
	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Е	S	E/U	
	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	
	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	S	E/U	
	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B E	S	E/U	
	137000 137000	Administrative Fees Receivable - Not Otherwise Classified Administrative Fees Receivable - Not Otherwise Classified	B	S S	E/U E/U	
	137100	Administrative Fees Receivable - Loans	E	S	E/U	
	137100	Administrative Fees Receivable - Loans	В	S	E/U	
9	137300	Administrative Fees Receivable - Taxes	Е	S	E/U	
	137300	Administrative Fees Receivable - Taxes	В	S	E/U	
	137400	Criminal Restitution Receivable	E	S	E/U	2
	137400	Criminal Restitution Receivable	В	S	E/U	2
	137500 137500	Allowance for Loss on Administrative Fees Receivable - Loans Allowance for Loss on Administrative Fees Receivable - Loans	E B	S S	E/U E/U	
	137700	Allowance for Loss on Administrative Fees Receivable - Loans Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	
	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	В	S	E/U	
	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	Е	S	E/U	
	127000	Allowance for Loss on Administrative Fees Receivable - Taxes	В	S	E/U	
	137800					
9	137900 137900	Allowance for Loss on Criminal Restitution Receivable Allowance for Loss on Criminal Restitution Receivable	E B	S S	E/U E/U	2

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Cust/ Noncust	Reporting Type Code	Addl. Info.
9	211000	Accounts Payable	Е	S	E/U	4
9	211000	Accounts Payable	В	S	E/U	4
9	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	S	E/U	4
9	582100	Tax Revenue Accrual Adjustment - Individual	E	S	E/U	
9	582200	Tax Revenue Accrual Adjustment - Corporate	E	S	E/U	
9	582300	Tax Revenue Accrual Adjustment - Unemployment	E	S	E/U	
9	582400	Tax Revenue Accrual Adjustment - Excise	E	S	E/U	
9	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	S	E/U	
9	582600	Tax Revenue Accrual Adjustment - Customs	Е	S	E/U	
9	583000	Contra Revenue for Taxes - Not Otherwise Classified	Е	S	E/U	
9	583100	Contra Revenue for Taxes - Individual	Е	S	E/U	
9	583200	Contra Revenue for Taxes - Corporate	Е	S	E/U	
9	583300	Contra Revenue for Taxes - Unemployment	Е	S	E/U	
9	583400	Contra Revenue for Taxes - Excise	Е	S	E/U	
9	583500	Contra Revenue for Taxes - Estate and Gift	Е	S	E/U	
9	583600	Contra Revenue for Taxes - Customs	Е	S	E/U	
9	592300	Valuation Change in Investments - Beneficial Interest in Trust	Е	S	E/U	
40	m . 1.0	A HAD ON A ARC		I	•	
10		stodial Revenue (Note 27) is calculated. Equals sum of lines 8 through 9.				
		·		 		
	Dispositio	on of Collections:]		
11		red to Others (by Recipient)				
11	211000	Accounts Payable	E	S	E/U	5
11	211000	Accounts Payable	В	S	E/U	5
11	298000	Custodial Liability	E	S	E/U	6, 7, 8
11	298000	Custodial Liability	В	S	E/U	6, 7, 8
11	599000	Collections for Others - Statement of Custodial Activity	E	S	E/U	6, 8
11	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	S	E/U	
12	(Increase)/Decrease in Amounts Yet to be Transferred (+/-)				
12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	S	E/U	8
	Optional	Method				
12		Custodial Liability	Е	S	E/U	2, 8, 9
12	298000	Custodial Liability	В	S	E/U	2, 8, 9
13	Inonossol	(Decrease) in Refunds Payable & Other Custodial Liabilities (+/-)		1	-	
13	211000	Accounts Payable	Е	S	E/U	4
13	211000	Accounts Payable	В	S	E/U	4
13	589000	Tax Revenue Refunds - Not Otherwise Classified	E	S	E/U	_
13	589100	Tax Revenue Refunds - Individual	E	S	E/U	
13	589200	Tax Revenue Refunds - Individual Tax Revenue Refunds - Corporate	E	S	E/U	
13	589300	Tax Revenue Refunds - Unemployment	E	S	E/U	<u> </u>
13	589400	Tax Revenue Refunds - Excise	E	S	E/U	
13	589500	Tax Revenue Refunds - Estate and Gift	E	S	E/U	
13	589600	Tax Revenue Refunds - Customs	E	S	E/U	
13	633000	Other Interest Expenses	E	S	E/U	
13	679000	Other Expenses Not Requiring Budgetary Resources	E	S	E/U	10
14	Retained	by Reporting Entity				
	This line	is calculated. Equals total of lines 10-11-12-13.				
	Optional	Method]		
	This line	is calculated. Equals total of lines 10-11+12-13.]		
15		position of Collections				
		is calculated. Equals total of lines 11+12+13+14.]		
	Optional					
		is calculated. Equals total of lines 11-12+13+14.				
16		Revenue Less Disposition of Collections				
	1 ms me	is calculated. Equals sum of lines 10 minus 15. Total must equal zero.		I		

Section V

Line	USSGL		Begin/	Cust/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	Noncust	Type Code	Info.

FOOT	TNOTES AND ADDITIONAL INFORMATION:
1	Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.
2	(Increase)/Decrease
3	Related to other revenue.
4	Related to tax revenue refunded and custodial interest expense
5	Related to tax revenue refunds
6	If the balance of USSGL account 599000 is used to get the amount of cash collected for others, then USSGL account 298000 should not be used. USSGL account 298000 is included on the crosswalk as an alternative to using USSGL account 599000
7	Cash collections only - from debits to 298000
8	By definition, the USSGL account can only have this USSGL account attribute domain
9	Amount yet to be collected
10	This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement