

SUPPLEMENT

Section V

USSGL Crosswalk - Statement of Custodial Activity

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
		Revenue Activity:				
		Sources of Cash Collections:				
1		Individual Income and FICA/SECA Taxes				
1	580100	Tax Revenue Collected - Individual	E	S	E/U	
2		Corporate Income Taxes				
2	580200	Tax Revenue Collected - Corporate	E	S	E/U	
3		Excise Taxes				
3	580400	Tax Revenue Collected - Excise	E	S	E/U	
4		Estate and Gift Taxes				
4	580500	Tax Revenue Collected - Estate and Gift	E	S	E/U	
5		Federal Unemployment Taxes				
5	580300	Tax Revenue Collected - Unemployment	E	S	E/U	
6		Custom Duties				
6	580600	Tax Revenue Collected - Customs	E	S	E/U	
7		Miscellaneous				
7	131000	Accounts Receivable	E	S	E/U	2/3
7	131000	Accounts Receivable	B	S	E/U	2/3
7	131900	Allowance for Loss on Accounts Receivable	E	S	E/U	2/3
7	131900	Allowance for Loss on Accounts Receivable	B	S	E/U	2/3
7	134000	Interest Receivable - Not Otherwise Classified	E	S	E/U	1/2
7	134000	Interest Receivable - Not Otherwise Classified	B	S	E/U	1/2
7	134100	Interest Receivable - Loans	E	S	E/U	1/2
7	134100	Interest Receivable - Loans	B	S	E/U	1/2

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7	134200	Interest Receivable - Investments	E	S	E/U	1/2
7	134200	Interest Receivable - Investments	B	S	E/U	1/2
7	134300	Interest Receivable - Taxes	E	S	E/U	1/2
7	134300	Interest Receivable - Taxes	B	S	E/U	1/2
7	134500	Allowance for Loss on Interest Receivable - Loans	E	S	E/U	1/2
7	134500	Allowance for Loss on Interest Receivable - Loans	B	S	E/U	1/2
7	134600	Allowance for Loss on Interest Receivable - Investments	E	S	E/U	1/2
7	134600	Allowance for Loss on Interest Receivable - Investments	B	S	E/U	1/2
7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	E/U	1/2
7	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	B	S	E/U	1/2
7	134800	Allowance for Loss on Interest Receivable - Taxes	E	S	E/U	1/2
7	134800	Allowance for Loss on Interest Receivable - Taxes	B	S	E/U	1/2
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	2
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U	2
7	136100	Penalties and Fines Receivable - Loans	E	S	E/U	2
7	136100	Penalties and Fines Receivable - Loans	B	S	E/U	2
7	136300	Penalties and Fines Receivable - Taxes	E	S	E/U	2
7	136300	Penalties and Fines Receivable - Taxes	B	S	E/U	2
7	136500	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	B	S	E/U	2
7	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	2

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7	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U	2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	S	E/U	2
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B	S	E/U	2
7	137000	Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	2
7	137000	Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	2
7	137100	Administrative Fees Receivable - Loans	E	S	E/U	2
7	137100	Administrative Fees Receivable - Loans	B	S	E/U	2
7	137300	Administrative Fees Receivable - Taxes	E	S	E/U	2
7	137300	Administrative Fees Receivable - Taxes	B	S	E/U	2
7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	S	E/U	2
7	137500	Allowance for Loss on Administrative Fees Receivable - Loans	B	S	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	B	S	E/U	2
7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	S	E/U	2
7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	B	S	E/U	2
7	531000	Interest Revenue - Other	E	S	E/U	
7	531100	Interest Revenue - Investments	E	S	E/U	
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	S	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	S	E/U	
7	531800	Contra Revenue for Interest Revenue - Investments	E	S	E/U	
7	531900	Contra Revenue for Interest Revenue - Other	E	S	E/U	
7	532000	Penalties and Fines Revenue	E	S	E/U	
7	532400	Contra Revenue for Penalties and Fines	E	S	E/U	
7	532500	Administrative Fees Revenue	E	S	E/U	
7	532900	Contra Revenue for Administrative Fees	E	S	E/U	
7	560000	Donated Revenue - Financial Resources	E	S	E/U	
7	560900	Contra Revenue for Donations - Financial Resources	E	S	E/U	
7	580000	Tax Revenue Collected - Not Otherwise Classified	E	S	E/U	
7	590000	Other Revenue	E	S	E/U	
7	590900	Contra Revenue for Other Revenue	E	S	E/U	
8	Total Cash Collections					
	This line is calculated. Equals sum of lines 1 through 7.					
9	Accrual Adjustments (+/-)					
9	131000	Accounts Receivable	E	S	E/U	
9	131000	Accounts Receivable	B	S	E/U	
9	131900	Allowance for Loss on Accounts Receivable	E	S	E/U	
9	131900	Allowance for Loss on Accounts Receivable	B	S	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	E	S	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	B	S	E/U	
9	134100	Interest Receivable - Loans	E	S	E/U	
9	134100	Interest Receivable - Loans	B	S	E/U	
9	134200	Interest Receivable - Investments	E	S	E/U	
9	134200	Interest Receivable - Investments	B	S	E/U	
9	134300	Interest Receivable - Taxes	E	S	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
9	134300	Interest Receivable - Taxes	B	S	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans	E	S	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans	B	S	E/U	
9	134600	Allowance for Loss on Interest Receivable - Investments	E	S	E/U	
9	134600	Allowance for Loss on Interest Receivable - Investments	B	S	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	B	S	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	E	S	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	B	S	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U	
9	136100	Penalties and Fines Receivable - Loans	E	S	E/U	
9	136100	Penalties and Fines Receivable - Loans	B	S	E/U	
9	136300	Penalties and Fines Receivable - Taxes	E	S	E/U	
9	136300	Penalties and Fines Receivable - Taxes	B	S	E/U	
9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	E/U	
9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	B	S	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	S	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B	S	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	
9	137100	Administrative Fees Receivable - Loans	E	S	E/U	
9	137100	Administrative Fees Receivable - Loans	B	S	E/U	
9	137300	Administrative Fees Receivable - Taxes	E	S	E/U	
9	137300	Administrative Fees Receivable - Taxes	B	S	E/U	
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	S	E/U	
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	B	S	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	S	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	B	S	E/U	
9	211000	Accounts Payable	E	S	E/U	4
9	211000	Accounts Payable	B	S	E/U	4
9	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	S	E/U	
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	E	S	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
9	582600	Tax Revenue Accrual Adjustment - Customs	E	S	E/U	
9	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	S	E/U	
9	583100	Contra Revenue for Taxes - Individual	E	S	E/U	
9	583200	Contra Revenue for Taxes - Corporate	E	S	E/U	
9	583300	Contra Revenue for Taxes - Unemployment	E	S	E/U	
9	583400	Contra Revenue for Taxes - Excise	E	S	E/U	
9	583500	Contra Revenue for Taxes - Estate and Gift	E	S	E/U	
9	583600	Contra Revenue for Taxes - Customs	E	S	E/U	
9	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	S	E/U	
10	Total Custodial Revenue					
	This line is calculated. Equals sum of lines 8 through 9.					
	Disposition of Collections:					
11	Transferred to Others (by Recipient)					
11	211000	Accounts Payable	E	S	E/U	5
11	211000	Accounts Payable	B	S	E/U	5
11	298000	Custodial Liability	E	S	E/U	6/7/8
11	298000	Custodial Liability	B	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 Treasury	E	S	E/U	
12	(Increase)/Decrease in Amounts Yet to be Transferred (+/-)					

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	S	E/U	8
		"Optional Method"				
12	298000	Custodial Liability	E	S	E/U	2/8/9
12	298000	Custodial Liability	B	S	E/U	2/8/9
13		Refunds and Other Payments				
13	211000	Accounts Payable	E	S	E/U	4
13	211000	Accounts Payable	B	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 - Corporate	E	S	E/U	
13	589300	Tax Revenue Refunds - Unemployment	E	S	E/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	
14		Retained by the 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		Total Disposition of Collections				

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Cust/Noncust	Reporting Type Code	Addl. Info.
		This line is calculated. Equals total of lines 11+12+13+14.				
		"Optional Method"				
		This line is calculated. Equals total of lines 11-12+13+14.				
16		Net Custodial Activity				
		This line is calculated. Equals sum of lines 10 minus 15.				

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Footnotes 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. Must equal zero
11. This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement