#### Section V

Line	USSGL		Begin/	Cust/	Reporting	Addl.		
No.	Acct.	USSGL Account Title	End	Noncust	Type Code	Info.		
	Total Cu	istodial Revenue:						
	Sources	Sources of Cash Collections:						
1		Individual Income and FICA/SECA Taxes						
1		Tax Revenue Collected - Individual	Е	S	E/U			
	1		Ľ	5	L/O	·		
2		t <b>e Income Taxes</b> Tax Revenue Collected - Corporate	Б	C	ЕЛІ	1		
2	580200	Tax Revenue Collected - Corporate	E	S	E/U	L		
3	Excise T		1			1		
3	580400	Tax Revenue Collected - Excise	E	S	E/U	<u> </u>		
4	Estate a	nd Gift Taxes						
4	580500	Tax Revenue Collected - Estate and Gift	Е	S	E/U			
5	Federal	Unemployment Taxes						
5		Tax Revenue Collected - Unemployment	Е	S	E/U			
(			1					
<b>6</b> 6	Custom:	Tax Revenue Collected - Customs	Е	S	E/U	1		
	380000	Tax Revenue Conected - Customs	Е	3	E/U	L		
7	Miscella		-	~				
7		Accounts Receivable	E	S	E/U	2,3		
7		Accounts Receivable Allowance for Loss on Accounts Receivable	B E	S S	E/U E/U	2, 3		
7		Allowance for Loss on Accounts Receivable	B	S	E/U E/U	2, 3		
7		Interest Receivable - Not Otherwise Classified	E	S	E/U	1, 2		
7		Interest Receivable - Not Otherwise Classified	B	S	E/U	1, 2		
7		Interest Receivable - Loans	Е	S	E/U	1, 2		
7	134100	Interest Receivable - Loans	В	S	E/U	1, 2		
7	134200	Interest Receivable - Investments	Е	S	E/U	1, 2		
7		Interest Receivable - Investments	В	S	E/U	1, 2		
7		Interest Receivable - Taxes	Е	S	E/U	1, 2		
7		Interest Receivable - Taxes	B	S	E/U	1, 2		
7		Allowance for Loss on Interest Receivable - Loans	E	S	E/U	1, 2		
7 7		Allowance for Loss on Interest Receivable - Loans Allowance for Loss on Interest Receivable - Investments	B E	S S	E/U E/U	1,2		
7		Allowance for Loss on Interest Receivable - Investments	B	S	E/U E/U	1, 2		
7		Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	S	E/U	1, 2		
7		Allowance for Loss on Interest Receivable - Not Otherwise Classified	B	S	E/U	1, 2		
7		Allowance for Loss on Interest Receivable - Taxes	Е	S	E/U	1, 2		
7	134800	Allowance for Loss on Interest Receivable - Taxes	В	S	E/U	1, 2		
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	Е	S	E/U	2		
7	136000	Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	2		
7		Penalties and Fines Receivable - Loans	E	S	E/U	2		
7		Penalties and Fines Receivable - Loans	B	S	E/U E/U	2		
7		Penalties and Fines Receivable - Taxes Penalties and Fines Receivable - Taxes	E B	S S	E/U E/U	2 2		
7		Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	E/U E/U	2		
7		Allowance for Loss on Penalties and Fines Receivable - Loans	B	S	E/U E/U	2		
7		Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	2		
7		Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	2		
7	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Е	S	E/U	2		
7		Allowance for Loss on Penalties and Fines Receivable - Taxes	В	S	E/U	2		
7		Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	2		
7		Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	2		
7		Administrative Fees Receivable - Loans	E	S	E/U E/U	2		
7		Administrative Fees Receivable - Loans Administrative Fees Receivable - Taxes	B E	S S	E/U E/U	2 2		
7		Administrative Fees Receivable - Taxes	B	S	E/U E/U	2		
7		Administrative rees Receivable - Taxes Allowance for Loss on Administrative Fees Receivable - Loans	E	S	E/U E/U	2		
7		Allowance for Loss on Administrative Fees Receivable - Loans	B	S	E/U	2		
7		Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	2		
7		Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	В	S	E/U	2		
7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	Е	S	E/U	2		
7	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	В	S	E/U	2		

#### Section V

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End		Reporting Type Code	
						mio.
7		Revenue From Services Provided	E	S S	E/U	
7		Contra Revenue for Services Provided Interest Revenue - Other	E	S	E/U E/U	
7		Interest Revenue - Uner Interest Revenue - Investments	E	S	E/U E/U	
7		Interest Revenue - Loans Receivable/Uninvested Funds	E	S	E/U E/U	
7		Contra Revenue for Interest Revenue - Loans Receivable	E	S	E/U	
7		Contra Revenue for Interest Revenue - Investments	E	S	E/U	
7		Contra Revenue for Interest Revenue - Other	Е	S	E/U	
7	532000	Penalties and Fines Revenue	Е	S	E/U	
7	532400	Contra Revenue for Penalties and Fines	Е	S	E/U	
7	532500	Administrative Fees Revenue	Е	S	E/U	
7	532900	Contra Revenue for Administrative Fees	E	S	E/U	
7		Donated Revenue - Financial Resources	E	S	E/U	
7		Contra Revenue for Donations - Financial Resources	Е	S	E/U	
7		Tax Revenue Collected - Not Otherwise Classified	Е	S	E/U	
7		Other Revenue	E	S	E/U	
7	590900	Contra Revenue for Other Revenue	E	S	E/U	
8		ash Collections e is calculated. Equals sum of lines 1 through 7.			-	
0					]	
<b>9</b> 9		Adjustments (+/-) Accounts Receivable	Е	S	E/U	T
9		Accounts Receivable	B	S	E/U E/U	
9		Allowance for Loss on Accounts Receivable	E	S	E/U E/U	
9		Allowance for Loss on Accounts Receivable	B	S	E/U E/U	
9		Interest Receivable - Not Otherwise Classified	E	S	E/U E/U	
9		Interest Receivable - Not Otherwise Classified	B	S	E/U	
9		Interest Receivable - Loans	E	S	E/U	
9		Interest Receivable - Loans	B	S	E/U	
9		Interest Receivable - Investments	E	S	E/U	
9		Interest Receivable - Investments	B	S	E/U	
9		Interest Receivable - Taxes	E	Š	E/U	
9		Interest Receivable - Taxes	В	S	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans	Е	S	E/U	
9	134500	Allowance for Loss on Interest Receivable - Loans	В	S	E/U	
9	134600	Allowance for Loss on Interest Receivable - Investments	Е	S	E/U	
9	134600	Allowance for Loss on Interest Receivable - Investments	В	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	В	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	В	S	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U	
9		Penalties and Fines Receivable - Not Otherwise Classified	В	S	E/U	
9		Penalties and Fines Receivable - Loans	E	S	E/U	
9		Penalties and Fines Receivable - Loans	B	S	E/U	
9		Penalties and Fines Receivable - Taxes	E	S	E/U	
9		Penalties and Fines Receivable - Taxes	B	S	E/U E/U	+
9		Allowance for Loss on Penalties and Fines Receivable - Loans	E	S	E/U E/U	<u> </u>
9		Allowance for Loss on Penalties and Fines Receivable - Loans Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S S	E/U E/U	<u> </u>
9		Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	B	S	E/U E/U	
9		Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	S	E/U E/U	<u> </u>
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	B	S	E/U E/U	
9		Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U E/U	
9		Administrative Fees Receivable - Not Otherwise Classified	B	S	E/U	<u> </u>
9		Administrative Fees Receivable - Loans	E	S	E/U	
9		Administrative Fees Receivable - Loans	B	S	E/U	
9		Administrative Fees Receivable - Taxes	E	S	E/U	<u> </u>
9		Administrative Fees Receivable - Taxes	B	S	E/U	
9		Allowance for Loss on Administrative Fees Receivable - Loans	E	S	E/U	
9		Allowance for Loss on Administrative Fees Receivable - Loans	B	S	E/U	
9		Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	S	E/U	
9		Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	B	Š	E/U	

#### Section V

Line No.	USSGL Acct. USS(	GL Account Title	Begin/ End		Reporting Type Code	
9	137800 Allor	wance for Loss on Administrative Fees Receivable - Taxes	Е	S	E/U	
9		wance for Loss on Administrative Fees Receivable - Taxes	B	S	E/U E/U	
9	211000 Acco		E	S	E/U E/U	4
9	211000 Acco		B	S	E/U E/U	4
9		Revenue Accrual Adjustment - Not Otherwise Classified	E	S	E/U E/U	4
9		Revenue Accrual Adjustment - Individual	E	S	E/U E/U	
9		Revenue Accrual Adjustment - Individual	E	S	E/U E/U	
9		Revenue Accrual Adjustment - Unemployment	E	S	E/U E/U	
9		Revenue Accrual Adjustment - Excise	E	S	E/U E/U	
9		Revenue Accrual Adjustment - Excise Revenue Accrual Adjustment - Estate and Gift	E	S	E/U E/U	
9		Revenue Accrual Adjustment - Customs	E	S	E/U E/U	
9		ra Revenue for Taxes - Not Otherwise Classified	E	S	E/U E/U	
9		ra Revenue for Taxes - Individual	E	S	E/U E/U	
9		ra Revenue for Taxes - Corporate	E	S	E/U E/U	
9			E	S	E/U E/U	
9		ra Revenue for Taxes - Unemployment ra Revenue for Taxes - Excise	E		E/U E/U	
9		ra Revenue for Taxes - Excise	E	S S	E/U E/U	-
9		ra Revenue for Taxes - Estate and Gift	E		E/U E/U	-
9			E	S		
9	592300 Valua	ation Change in Investments - Beneficial Interest in Trust	E	S	E/U	
10	Total Custodi	al Revenue				
	This line is ca	lculated. Equals sum of lines 8 through 9.				
	Disposition of	f Collections:			]	
11	-	to Others (by Recipient)	-	T	]	
11	211000 Acco	unts Payable	E	S	E/U	5
11	211000 Acco	unts Payable	В	S	E/U	5
11	298000 Custo	odial Liability	Е	S	E/U	6,7
11	298000 Custo	odial Liability	В	S	E/U	6, 7
11	599000 Colle	ections for Others - Statement of Custodial Activity	Е	S	E/U	6,
11		odial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund e U.S. Government	Е	S	E/U	
12	(Increase)/De	cease in Amounts Yet to be Transferred (+/-)		1	1	
12		ued Collections for Others - Statement of Custodial Activity	Е	S	E/U	8
12	<b>Optional Met</b>	hod			1	
12	298000 Custo	odial Liability	Е	S	E/U	2, 8
12	298000 Custo		В	S	E/U	2, 8
10	Defenderende	Other Payments	*	•	1	
13	-		E	C	EAL	4
13	211000 Acco		E B	S	E/U	4
13	211000 Acco			S	E/U	4
13		Revenue Refunds - Not Otherwise Classified	E	S	E/U	
13		Revenue Refunds - Individual	E	S	E/U	-
13		Revenue Refunds - Corporate	E	S	E/U	-
13		Revenue Refunds - Unemployment	E	S	E/U	-
		Revenue Refunds - Excise	E	S	E/U	
13		Revenue Refunds - Estate and Gift	E	S	E/U	
13	1589600  Tax I	Revenue Refunds - Customs	E	S	E/U	
13 13		r Interest Expenses	E	S	E/U	
13 13 13	633000 Other		E	S	E/U	10
13 13 13 13	633000 Other 679000 Other	r Expenses Not Requiring Budgetary Resources	Б			
13 13 13	633000         Other           679000         Other <b>Retained by F</b>	r Expenses Not Requiring Budgetary Resources Reporting Entity	Е			
13 13 13 13	633000Other679000OtherRetained by HThis line is ca	r Expenses Not Requiring Budgetary Resources Reporting Entity Ilculated. Equals total of lines 10-11-12-13.			] ]	
13 13 13 13	633000Other679000OtherRetained by HThis line is caOptional Met	r Expenses Not Requiring Budgetary Resources Reporting Entity Ilculated. Equals total of lines 10-11-12-13.			] ] ]	
13 13 13 13 13 14	633000 Other 679000 Other <b>Retained by F</b> This line is ca Optional Met This line is ca	r Expenses Not Requiring Budgetary Resources Reporting Entity Ilculated. Equals total of lines 10-11-12-13. Ilculated. Equals total of lines 10-11+12-13.			] ] ] ]	
13 13 13 13	633000 Other 679000 Other <b>Retained by F</b> This line is ca Optional Met This line is ca Total Disposit	r Expenses Not Requiring Budgetary Resources Reporting Entity Ilculated. Equals total of lines 10-11-12-13.			] ] ] ]	
13 13 13 13 13 14	633000 Other 679000 Other <b>Retained by F</b> This line is ca Optional Met This line is ca Total Disposit	r Expenses Not Requiring Budgetary Resources Reporting Entity Iculated. Equals total of lines 10-11-12-13. Iculated. Equals total of lines 10-11+12-13. Iculated. Equals total of lines 10-11+12+13. Iculated. Equals total of lines 11+12+13+14.			] ] ] ]	

Section V

-	USSGL Acct.	USSGL Account Title	Begin/ End		Reporting Type Code		
16		todial Activity					
	This line is calculated. Equals sum of lines 10 minus 15. Total must equal zero.						
	FOOTN						
	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					