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| Current TC’s |  |  |
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| 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. |

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| Proposed TC’s |
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| 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 |
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|  |  | 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 |
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|  |  |    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 |