

Chart of Revenue Accounts

4 Revenue

4 Revenue — Descriptions

Accounts in the 4_ _ _ _ series identify the source of revenue from postage, products, services, and security transactions. In a typical transaction, the 4_ _ _ _ series revenue account is credited and a 1_ _ _ _ series asset account (such as cash or accounts receivable) is debited. Exceptions to this general rule are the revenue estimate control accounts (4_ _ 00 and 43310), refund accounts (41123, 41590, and 44039), and activity for entry to security accounts (48003, 48004, and 48005). An account identifier code (AIC) has been assigned where indicated for Statement of Account reporting.

41 Postage

411 Stamps and Stamped Paper

411 Stamps and Stamped Paper — Descriptions

Revenue from the sale of (a) postage stamps, including ordinary postage stamps, special delivery stamps, special handling stamps, and postage due stamps; (b) postal cards; (c) stamped envelopes; (e) air letter sheets; (f) plastic containers; (g) international reply coupons issued by the United States; and (h) philatelic products.

41100 Revenue Estimate Control

41110 Postage Stock — Beginning Inventory

- .090 Postage Stock Sales
- .092 Philatelic Product Sales
- .095 Consignment Replenishment Sales
- .229 Postal Stock Inventory — Beginning of Period
- .490 Postage Stock Sold

41111 Postage Stock — Received

- .005 Postage Stock Received
- .840 Stamp Accountability Form 1412
- .841 Stamps Received
- .846 Stamped Envelope Discount
- .848 Stock Returned
- .850 Stock Decrease — Revaluation
- .853 Stamp Accountability Closing Balance

41112	Postage Stock — Destroyed
.510	Postage Stock Destroyed
41113	Postage Stock Inventory — Ending
.805	Ending Inventory — Postage Stock
41114	Postage Stock Claims for Losses
.519	Postage Stock — Claim for Loss
41115	Postage Stock Shipped to Other Post Offices
.501	Postage Stock Shipped
41117	Postage Stock Revaluation
.171	Postage Stock Revaluation — Increase
.509	Postage Stock Revaluation — Decrease
41118	Penalty Mail Stamp Stock Shipped
.503	Penalty Mail Stock Shipped
41119	Vending Machine Over and Short
.175	Postage Vending Machine Overage
.621	Postage Vending Machine Shortage
41121	Postage Stock — Printed Stamped Envelopes
.104	Printed Stamped Envelopes
41122	Postage Stock — Overages/Shortages — District
41123	Postage Stock Redeemed — Printed Stamped Envelopes
.537	Printed Stamped Envelope Refund
41124	Postage Stock — Overages/ Shortages — Stamp Distribution Office (SDO)
41125	Postage Stock — Discounts on Plain Stamped Envelopes
.534	Stamped Envelope Discount
41126	Postage Stock — Stamps by Mail Allocation
41127	Postage Stock — Stamps by Phone Allocation
41128	Postage Stock — Catalog Sales Allocation
41129	Postage Stock — Stamps on Consignment Allocation
41132	Postage Stock — Postal Buddy Corporation — Allocation for Postage Stamps
41133	Postage Stock — Postal Buddy Corporation — Allocation for Postcard Postage
41134	Postage Stock — Postal Buddy Corporation — Allocation for Commission on Other Products
41137	Postage Stock — Consignment Replenishment Sales

.095	Consignment Replenishment Sales
41141	Postage Stock — Stamps by Mail Sales
.094	Stamp by Mail Sales
41142	Postage Stock — Vending Equipment Sales
.096	Vending Equipment Sales
41143	Postage Stock — Stamps by Phone Sales
.097	Stamp by Phone Sales
41199	Adjustment for Postage in the Hands of the Public

4 Revenue

41 Postage

412 Metered Postage

412 Metered Postage — Descriptions

Entries in these accounts represent revenue collected: (a) from customers at post offices for setting postage meters, (b) from amounts recorded on post office-owned meters at post offices, and (c) from Computerized Meter Resetting Systems (CMRS).

41200 Revenue Estimate Control

41220 Customers' Postage Meters

.111 Postage Meters — Customer

41230 Post Office-Owned Postage Meters — Includes PVI

.109 Postage Validation Imprinter

.110 Postage Meters — Post Office

41240 Presort Metered Mail — Discount Denied

.113 Presort Metered Mail Discount Denied

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41 Postage

413 Periodicals — Estimates

41300 Revenue Estimate Control

41310 Periodicals

.135 Periodicals Postage

41316 In-County — Permit Imprint

.148 Periodicals In-County

41317 Classroom Rate — Permit Imprint

.150 Periodicals Classroom Rate

41320 Centralized Postage Revenue

.136 Centralized Postage Payment — Periodicals Revenue

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41 Postage

414 Standard Mail — Estimates

41400 Permit Imprint Standard Mail — Revenue Estimate Control

41411 Standard Mail — Permit Imprint

.130 Standard Mail A Permit Imprint Regular Rate

41412 Standard Mail B — Permit Imprint

.131 Bound Printed Matter — Standard Mail B Permit Imprint

41413 All Other Permit Imprint

.132 All Other Permit Imprint Postage

41414 Bulk Rate, Standard Mail Permit Imprint — Special Rate

.125 Nonprofit Standard Mail A Permit Imprint Revenue

41416 First-Class Mail — Presort Permit Imprint Mail

.121 First-Class Mail Presort Permit Imprint Revenue

41417 Expedited Mail (Special Permit)

.133 Expedited Mail Revenue

41418 Standard Mail Presort Permit

.124 Special Standard Mail B Presort Permit Imprint Revenue

41421 Official Mail

41422 Official Mail Revenue Allocation

41423 Official Mail Revenue Refunds

41424 Official Mail Revenue Contra-Account

41431 Free and Reduced Rate Mail

41432 International Surface Air Lift Mail (ISAL)

41433 International Priority Airmail (IPA)

41440 Centralized Postage — Standard Mail — Regular

.143 Centralized Postage Payment, Standard Mail A Revenue

41441 Centralized Postage — Standard Mail — Nonprofit

.144 Centralized Postage Payment, Standard Mail A Revenue

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41 Postage

415 Other Postage

- 41500 Revenue Estimate Control — Other Postal Fund Revenue**
- 41511 Postage Due Invoice**
 - .114 Postage Due Invoices
 - .119 Revenue Deficiency Found
- 41521 International Reply Coupons**
- 41531 Foreign Postal Transaction**
- 41532 Foreign Postal Transaction — Direct Entry Mail**
- 41533 Foreign Business Reply Mail Transaction**
- 41590 Postage and Fees Refunded**
 - .536 Postage and Fees Refund
 - .676 Expedited Mail Refunds
- 41594 Refund — Revenue Deficiency — Collected**
 - .532 Refund — Revenue Deficiency
- 41595 Forbearance — Revenue Deficiency**

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42 Products

421 Retail Products

42101 Packaging Products — Nationally Generated

.093 Expedited Mail Refunds

.093 Packing Product Sales

42102 Postal-Related Merchandise

.098 Postal-Related Merchandise Sales

42105 Olympic Product Sales

42106 PostagePal

42107 Philatelic Product Sales

.092 Philatelic Product Sales

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42 Products

423 Public Service Products

42321 Food Coupons — Transaction Fees

.170 Food Coupons — Transaction Fees

42322 Food Coupons — Supplemental Income

.169 Food Coupons — Supplemental Income

42323 Food Coupons — Losses

.622 Food Coupons — Chargebacks

42341 Migratory Bird Hunting and Conservation Stamps

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43 Services

433 Retail Sales

- 43300 Revenue Estimate Control — Money Orders**
- 43310 Money Order Fees — Revenue Estimate Control**
- 43311 Money Orders Fees — Domestic**
 - .101 Domestic Money Order Fee
- 43312 Money Orders Fees — Military Post Office**
- 43313 No Fee Money Orders — Offset**
 - .586 Fee Offset — No Fee Money Order
- 43314 Money Orders Fees — Domestic Adjustments**
- 43315 Money Orders Fees — International U.S. Issued**
 - .103 International Money Order Fee
- 43316 Money Order Fees — International Adjustments**
- 43317 Money Orders — Commission for Redeeming International Foreign Issue**
- 43318 Money Orders — Outstanding Money Orders Taken Into Revenue**
- 43319 Money Orders — Gain or Loss on Foreign Exchange Transactions**
- 43320 Box Rent and Caller Service**
- 43330 On-Site Meter Setting Fees**
 - .112 Postage Meters — On-Site Fees
- 43333 Merchandise Return Service — Annual Mailing Fee**
 - .141 Merchandise Return Service — Annual Mailing Fee
- 43334 Business Reply — Annual Permit Fee**
 - .134 Business Reply — Annual Permit Fee
- 43335 Advance Deposit Business Reply Mail — Annual Accounting Fee**
 - .116 Business Reply Mail Annual Accounting Fee
- 43336 First-Class Mail — Presort Mailing Fee**
 - .117 First-Class Mail Presort Mailing Fee
- 43337 Standard Mail — Presort Mailing Fee**
 - .118 Special Standard Mail B Presort Mailing Fee
- 43339 Parcel Post — Destination BMC/ASF — Annual Fee**
 - .142 Parcel Post Destination BMC/ASF — Annual Mailing Fee

43340	Stamps by Phone — Handling Charges
.137	Stamps by Phone Handling Charges
43350	Photocopy Service
.123	Lobby Services Revenue
43360	Subscription Service — Annual Membership Fee
.128	Subscription Service Fees
43370	Change of Address Information Fees
.129	Change of Address Information Fees
43380	Privacy Act Copying Fees
.127	Privacy Act Copying Fees
43381	Correction of Mailing Lists
.120	Correction of Mailing Lists
43382	Periodicals — Application Fee
.139	Periodicals Application Fees
43383	Permit Imprint Application Fee
.140	Permit Imprint Application Fees
43384	Annual Bulk Mailing Fee
.138	Annual Bulk Mailing Fees
43386	Services for Western Union
43387	Services for Contractors
.147	Services for Contractors
43388	Freedom of Information Search and Copying Fees Collected
.198	Freedom of Information Fees
43389	Refunds of Fees — Retail Services
.535	Refund of Fees — Retail Services
43390	Traveler's Check Fees — One Signature
.083	One Signature Traveler's Checks Fees
43391	Traveler's Check Fees — Two Signatures
43392	Traveler's Check Fees — Two Signatures and Gift Checks Fees Transfer
.485	Travelers/Gift Check Fees Offset
43393	Gift Check Fees — One and Two Signatures
.155	Travelers/Gift Check Fees

43394	Gift Check Fees Transfer
43396	International Philatelic Sales
.092	Philatelic Product Sales
43397	International Philatelic Sales Returns
.563	International Returns

4 Revenue

43 Services

434 Public Services

43420 Passport Applications

4 Revenue

44 Miscellaneous Services

440 Service Charges

- 44020 Service Charge on Financial Organization Allotments**
- 44028 Unclaimed Monies Dead Letter & Dead Parcel**
 - .146 Unclaimed Monies From Dead Letter and Dead Parcel Offices
 - .549 Refund of Unclaimed Monies From Dead Letter and Dead Parcel Offices
- 44029 Other Auction of Unclaimed Merchandise**
 - .145 Auction of Unclaimed Merchandise
- 44030 Miscellaneous**
 - .126 Miscellaneous Nonpostal Revenue
 - .479 Lobby Service Collections
- 44031 Postal Service Parking Fees**
- 44033 Forfeited Revenue**
- 44034 Royalty Revenue**
- 44035 Other Income**
- 44036 Miscellaneous — Sale of Postal Antiques**
 - .157 Sale of Postal Antiques
- 44037 Pending — Periodicals Denied**
 - .122 Pending Periodicals Denied
- 44041 Refunds**
 - .624 Refund of Miscellaneous Nonpostal Revenue
- 44039 Pack and Send Service**
- 44045 Interest and Finance Charges on Overdue Accounts Receivable**

4 Revenue

47 Mortgage Interest

470 Mortgage Interest Received

47001 Mortgage Interest Earned

47100 Escrow — Interest Earned

4 Revenue

48 Security Transactions

480 Postal-Owned Securities

48001	Interest Income
48002	Gain or Loss on Repurchase of Debt
48003	Gain or Loss on Sale of Securities
48004	Amortized Premium on Securities
48005	Accrued Discount on Securities
48006	Revenue-Imputed Interest

4 Revenue

49 Other

492 Miscellaneous Projects

49210 Mail Information and Directives Access System (MIDAS) and Royalties

49211 Air Transportation Receipts

.099 Air Transportation Receipts

Descriptions of Revenue Accounts

4 Revenue

4_ _ _ _ Revenue — Descriptions

Accounts in the 4_ _ _ _ series identify the source of revenue from postage, products, services, and security transactions. In a typical transaction, the 4_ _ _ _ series revenue account is credited and a 1_ _ _ _ series asset account (such as cash or accounts receivable) is debited. Exceptions to this general rule are the revenue estimate control accounts (4_ _00 and 43310), refund accounts (41123, 41590, and 44039), and activity for entry to security accounts (48003, 48004, and 48005). An account identifier code (AIC) has been assigned where indicated for Statement of Account reporting.

41 Postage

411 Stamps and Stamped Paper

411_ _ Stamps and Stamped Paper — Descriptions

Revenue from the sale of (a) postage stamps, including ordinary postage stamps, special delivery stamps, special handling stamps, and postage due stamps; (b) postal cards; (c) stamped envelopes; (e) air letter sheets; (f) plastic containers; (g) international reply coupons issued by the United States; and (h) philatelic products.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41100 Revenue Estimate Control

Estimated postage stamps and stamped paper revenue for CAG H-L offices derived by applying the difference between equivalent postal quarters of the prior year to the previous postal quarter to arrive at the estimate to be used for the current postal quarter.

1. Balance (credit) is the estimated postage revenue for CAG H-L offices.
2. Credit entries are estimated revenue entered by accounting period.
3. Debit entries are reversals of estimated revenue when the actual amounts are reported in AICs 005 (41111), 137 (41116), 171 (41117), 175 (41119), 501 (41115), 503 (41118), 510 (41112), 519 (41114), 534 (41125), 536 (41590), 621 (41119), and 805 (41113) for the postal quarter.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41110 Postage Stock — Beginning Inventory

The value of postage stock beginning inventory.

1. Balance (credit) is the cumulative value of beginning postage inventory, which is the cumulative ending accountability of previous Statements of Account.
2. Credit entries are the value of inventory AIC 805 for the previous reporting period.
3. Debit entries are adjustments.

.090 Postage Stock Sales

.092 Philatelic Product Sales

.095 Consignment Replenishment Sales

.229 Postal Stock Inventory — Beginning of Period

.490 Postage Stock Sold

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41111 Postage Stock — Received

Postage received during the reporting period.

1. Balance (credit) is the value of postage stock received by each post office from the Bureau of Engraving and Printing, Government Printing Office, Stamped Envelope Unit, other contractors, Stamp Distribution Offices, and other post offices (when authorized).
2. Credit entries are the value of postage stock received during the period as shown in AIC 005.
3. Debit entries are adjustments.

- .005 Postage Stock Received
- .840 Stamp Accountability Form 1412
- .841 Stamps Received
- .846 Stamped Envelope Discount
- .848 Stock Returned
- .850 Stock Decrease — Revaluation
- .853 Stamp Accountability Closing Balance

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41112 Postage Stock — Destroyed

The value of destroyed postage stock.

1. Balance (debit) is the value of postage stock destroyed, including postage used in mailing tests.
2. Debit entries are the value of destroyed postage as shown in AIC 510.
3. Credit entries are adjustments.

.510 Postage Stock Destroyed

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41113 Postage Stock Inventory — Ending

The value of postage stock ending inventory.

1. Balance (debit) is the cumulative value of postage inventory as reported on the previous Statements of Account.
2. Debit entries are the value of inventory reported on hand in AIC 805.
3. Credit entries are adjustments.

.805 Ending Inventory — Postage Stock

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41114 Postage Stock Claims for Losses

Postage stock losses through fire, flood, etc., where the stock is physically destroyed as claimed on the Statements of Account.

1. Balance (debit) is the value of postage stock losses claimed on the Statements of Account.
2. Debit entries are losses claimed in AIC 519 on the Statement of Account.
3. Credit entries are adjustments for disallowed claims.

.519 Postage Stock — Claim for Loss

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41115 Postage Stock Shipped to Other Post Offices

The value of postage stock shipped to other post offices.

1. Balance (debit) is the value of postage stock shipped.
2. Debit entries are the value of postage stock shipped reported in AIC 501.
3. Credit entries are adjustments.

.501 Postage Stock Shipped

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41117 Postage Stock Revaluation

The reevaluation of postage stock, such as stamped envelopes, postal cards, U. S. issued international reply coupons, after a rate change.

1. Balance (credit/debit) is the increase or decrease from the price of postage stock.
2. Credit entries are amounts for appreciation of postage stock, using AIC 171 as a receipt entry on the Statements of Account.
3. Debit entries are amounts for devaluation of postage stock, using AIC 509 as a disbursement entry on the Statements of Account.

.171 Postage Stock Revaluation — Increase

.509 Postage Stock Revaluation — Decrease

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41118 Penalty Mail Stamp Stock Shipped

Penalty mail stamp stock shipped to other government agencies.

1. Balance (debit) is penalty mail stamp stock shipped to other government agencies. This is an inventory control account. The revenue is taken into 41421.
2. Debit entries are shipments reported in AIC 503.
3. Credit entries are adjustments.

.503 Penalty Mail Stock Shipped

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41119 Vending Machine Over and Short

Postage stock vending machine overages/shortages up to a maximum of \$50.00.

1. Balance (debit/credit) is net overage or shortage.
2. Debit entries are shortages as shown in AIC 621.
3. Credit entries are overages as shown in AIC 175.

.175 Postage Vending Machine Overage

.621 Postage Vending Machine Shortage

4 Revenue

See 4 _ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411 _ _ Stamps and Stamped Paper — Descriptions

41121 Postage Stock — Printed Stamped Envelopes

Revenue from the sale of printed stamped envelopes.

1. Balance (credit) is revenue from the sale of printed stamped envelopes.
2. Credit entries are collections for printed stamped envelope orders submitted by mail and entered to AIC 104 by the Stamped Envelope Unit, Williamsburg, PA.
3. Debit entries do not exist.

Note: Entries to this account are restricted to AIC 104 by the Stamped Envelope Unit. The revenue is allocated to each post office as the net of 41121 and 41123 by customer ZIP Code.

.104 Printed Stamped Envelopes

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41122 Postage Stock — Overages/Shortages — District

The value of overages/shortages transferred to the district from the Stamp Distribution Office (SDO).

1. Balance (credit/debit) is net overage or shortage transferred from the SDO to the district.
2. Credit entries are overages as shown in AIC 506.
3. Debit entries are shortages as shown in AIC 106.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41123 Postage Stock Redeemed — Printed Stamped Envelopes

Refunds for printed stamped envelopes returned by the customer for errors made by the manufacturer.

1. Balance (debit) is the amount of refunds.
2. Debit entries to AIC 537 are refunds for cancellations after the order has been filled and manufacturer errors returned by the customer. Customer errors are refunds of postage only through 41590 (AIC 536).
3. Credit entries do not exist.

Note: Entries to this account are restricted to AIC 537 by the Stamped Envelope Unit.

.537 Printed Stamped Envelope Refund

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41124 Postage Stock — Overages/ Shortages — Stamp Distribution Office (SDO)

The value of overages/shortages that are reported by the SDO.

1. Balance (credit/debit) is net overage or shortage.
2. Credit entries are overages as shown in AIC 172.
3. Debit entries are shortages as shown in AIC 507.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41125 Postage Stock — Discounts on Plain Stamped Envelopes

Discount allowed on full box purchases of plain stamped envelopes.

1. Balance (debit) is the amount of discount allowed.
2. Debit entries are discounts allowed as reported in AIC 534.
3. Credit entries are adjustments.

.534 Stamped Envelope Discount

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41126 Postage Stock — Stamps by Mail Allocation

Stamps by Mail revenue is recorded by offices designated to fill orders under this program. Credit for the revenue must be given to the post office servicing the customer ZIP Code.

1. Balance simultaneous debit and credit entries in the same amounts to always produce a zero balance.
2. Debit entry for the total quarterly accounting period Stamps by Mail amount reported by the designated offices.
3. Credit entries are amounts allocated to each post office based on the ZIP Code of the Stamps by Mail purchaser.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41127 Postage Stock — Stamps by Phone Allocation

Stamps by Phone revenue is recorded centrally by the supplier of the postage stock. Credit for the revenue must be given to the post office servicing the customer ZIP Code.

1. Balance simultaneous debit and credit entries in the same amount always zero balances.
2. Debit entry for the total accounting period Stamps by Phone amount reported by the data capture service
3. Credit entries are amounts allocated to each post office based on the ZIP Code of the Stamps by Phone purchaser.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41128 Postage Stock — Catalog Sales Allocation

Philatelic Fulfillment catalog sales revenue must be allocated to the post office servicing the customer ZIP Code.

1. Balance zero balance, simultaneous debit and credit entries in the same amount.
2. Debit entry for accounting period amount reported by Philatelic Fulfillment.
3. Credit entries are amounts allocated to each post office based on the ZIP Code of the catalog customer.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41129 Postage Stock — Stamps on Consignment Allocation

Stamps on Consignment revenue is recorded centrally by a stamp replenishment office. Credit for the revenue must be given to the post office servicing the customer ZIP Code.

1. Balance simultaneous debit and credit entries in the same amount always zero balances.
2. Debit entry is the quarterly Stamps on Consignment amount reported by the stamp replenishment office.
3. Credit entries are amounts allocated to each post office based on the ZIP Code of the stamps on consignment purchaser.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41132 Postage Stock — Postal Buddy Corporation — Allocation for Postage Stamps

The Postal Buddy Corporation revenue is recorded centrally by a designated stamp replenishment office. Credit for the revenue must be given to the post office servicing Postal Buddy's customer ZIP Code (kiosk location).

1. Balance simultaneous debit and credit entries in the same amount always zero balances.
2. Debit entry is the accounting period replenishment of postage stamps reported by the Postal Buddy Corporation.
3. Credit entries are amounts allocated to each post office based on the ZIP Code of Postal Buddy's customers.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41133 Postage Stock — Postal Buddy Corporation — Allocation for Postcard Postage

The Postal Buddy Corporation revenue is recorded centrally by national accounting at Headquarters. Credit for the revenue must be given to the post office servicing Postal Buddy's customer ZIP Code (kiosk location).

1. Balance simultaneous debit and credit entries in the same amount always zero balances.
2. Debit entry is the accounting period amount for postcard postage laser printed to postcard stock by Postal Buddy's kiosk (vending machine).
3. Credit entries are amounts allocated to each post office based on the ZIP Code of Postal Buddy's customers.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41134 Postage Stock — Postal Buddy Corporation — Allocation for Commission on Other Products

Postal Buddy Corporation revenue is recorded centrally by National Accounting at Headquarters. Credit for the revenue must be given to Philatelic Fulfillment Center/Kansas City, finance number 10-6176. Credit entries are amounts allocated to the Philatelic Fulfillment Center/Kansas City.

1. Balance simultaneous debit and credit entries in the same amount always zero balances.
2. Debit entry is the accounting period amount for commissions earned on OTHER products provided by Postal Buddy's kiosk (vending machine).
3. Credit entries are amounts allocated to each post office based on the ZIP Code of Postal Buddy's customers.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41137 Postage Stock — Consignment Replenishment Sales

Revenue from consignment replenishment sales.

1. Balance (credit) is revenue from consignment replenishment sales.
2. Credit entries are amounts from consignment replenishment sales as reported in AIC 095.
3. Debit entries are adjustments.

.095 Consignment Replenishment Sales

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41141 Postage Stock — Stamps by Mail Sales

1. Balance (credit) is revenue from the sale of postage stock by mail sales.
2. Credit entries are amounts from stamp by mail sales as reported in AIC 094.
3. Debit entries are adjustments.

.094 Stamp by Mail Sales

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41142 Postage Stock — Vending Equipment Sales

Revenue from postage by vending equipment sales

1. Balance (credit) is revenue from postage by vending equipment sales.
2. Credit entries are amounts from vending equipment sales as reported in AIC 096.
3. Debit entries are adjustments.

.096 Vending Equipment Sales

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41143 Postage Stock — Stamps by Phone Sales

Revenue from stamp by phone sales.

1. Balance (credit) is revenue from stamp by phone sales.
2. Credit entries are amounts from stamp by phone sales as reported in AIC 097.
3. Debit entries are adjustments.

.097 Stamp by Phone Sales

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

411 Stamps and Stamped Paper

See 411_ _ Stamps and Stamped Paper — Descriptions

41199 Adjustment for Postage in the Hands of the Public

Deferred revenue adjustment for postage in the hands of the public (PIHOP).

1. Balance (debit) is the net deferred revenue adjustment for PIHOP.
2. Debit entries include periodic adjustments for growth or annual adjustment to the PIHOP liability model. (Credit contra account 25111.)
3. Credit entries include a downward adjustment to agree with PIHOP liability model. (Debit contra account 25111.)

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

412 Metered Postage

412_ _ Metered Postage — Descriptions

Entries in these accounts represent revenue collected: (a) from customers at post offices for setting postage meters, (b) from amounts recorded on post office-owned meters at post offices, and (c) from Computerized Meter Resetting Systems (CMRS).

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

412 Metered Postage

See 412_ _ Metered Postage — Descriptions

41200 Revenue Estimate Control

Estimated metered postage revenue for CAG H–L offices derived by applying the difference between equivalent postal quarters of the prior year to the previous postal quarter to arrive at the estimate to be used for the current postal quarter.

1. Balance (credit) is the estimated CAG H–L metered postage revenue entered for the postal quarter.
2. Credit entries are the estimated revenue recorded each accounting period.
3. Debit entries are reversals of the estimated revenue at the end of the postal quarter for actual revenue reported in AICs 110 (42130) and 111 (41220).

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

412 Metered Postage

See 412_ _ Metered Postage — Descriptions

41220 Customers' Postage Meters

Revenue collected for setting customer postage meters, either at the post office, at the customer's place of business, or through the Computerized Meter Resetting System (CMRS).

1. Balance (credit) is customer postage meter revenue collected.
2. Credit entries are Revenue collected: (a) when postage meters are set at post offices and on site at customer's places of business and reported in AIC 111, and (b) through transfer to the Postal Service account at the New York Federal Reserve Bank from CMRS meter manufacturers.
3. Debit entries are adjustments.

Note: The CMRS revenue is allocated to post offices each accounting period through the information service centers.

.111 Postage Meters — Customer

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

412 Metered Postage

See 412_ _ Metered Postage — Descriptions

41230 Post Office-Owned Postage Meters — Includes PVI

Revenue collected through postage meters, either owned by the Postal Service and installed at post offices, or leased by contract stations and branches and used exclusively for mailings of customers.

1. Balance (credit) is postage meter revenue collected.
2. Credit entries are revenue collected as shown in AIC 110.
3. Debit entries are adjustments.

.109 Postage Validation Imprinter

.110 Postage Meters — Post Office

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

412 Metered Postage

See 412_ _ Metered Postage Descriptions

41240 Presort Metered Mail — Discount Denied

Presort discounts denied to a customer for failure to meet mailing requirements for presort metered mail.

1. Balance (credit) is postage collected for discounts denied to customers for presort metered mail.
2. Credit entries are discounts denied as shown in AIC 113.
3. Debit entries are adjustments.

.113 Presort Metered Mail Discount Denied

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

413 Periodicals — Estimates

41300 Revenue Estimate Control

Estimated Periodicals, permit imprint and official mail postage revenue for CAG H–L offices derived by applying the difference between equivalent postal quarters of the prior year to the previous postal quarter to arrive at the estimate to be used for the current postal quarter. (Estimate control for the 413__ and 414__ series of accounts.)

1. Balance (credit) is the estimated Periodicals, permit imprint and official mail revenue for CAG H–L post offices for the postal quarter.
2. Credit entries are the accounting period estimates.
3. Debit entries are reversals of the estimated revenue at the end of the postal quarter for actual revenue reported in AICs 121 (41416), 124 (41418), 125 (41414), 130 (41411), 131 (41412), 132 (41413), and 135 (41310) by CAG H–L post offices.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

413 Periodicals — Estimates

41310 Periodicals

This account is used to record revenue from Periodicals.

1. Balance (credit) represents revenue from Periodicals.
2. Credit entries are the revenue reported in AIC 135.
3. Debit entries are adjustments.

.135 Periodicals Postage

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

413 Periodicals — Estimates

41316 In-County — Permit Imprint

This account is used to record Periodicals in-county permit imprint revenue.

1. Balance (credit) is Periodicals in-county permit imprint revenue.
2. Credit entries are the revenue reported in AIC 148.
3. Debit entries are adjustments.

.148 Periodicals In-County

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

413 Periodicals — Estimates

41317 Classroom Rate — Permit Imprint

1. Balance (credit) is classroom rate permit imprint revenue.
2. Credit entries are the revenue reported in AIC 150.
3. Debit entries are adjustments.

.150 Periodicals Classroom Rate

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

413 Periodicals — Estimates

41320 Centralized Postage Revenue

This account is used to record Periodicals centralized postage revenue.

1. Balance (credit) is centralized Periodicals postage revenue.
2. Credit entries are the revenue reported in AIC 136.
3. Debit entries are adjustments.

.136 Centralized Postage Payment — Periodicals Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41400 Permit Imprint Standard Mail — Revenue Estimate Control

Estimated Periodicals, Standard Mail permit imprint and official mail postage revenue for CAG H–L offices derived by applying the difference between equivalent postal quarters of the prior year to the previous postal quarter to arrive at the estimate to be used for the current postal quarter. (Estimate control for 413_ _ and 414_ _ series of accounts.)

1. Balance (credit) is an estimated Standard Mail permit imprint and official mail revenue for CAG H–L post offices for the postal quarter.
2. Credit entries are the accounting period estimates.
3. Debit entries are reversals of the estimated revenue at the end of the postal quarter for revenue reported.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41411 Standard Mail — Permit Imprint

Revenue for Standard Mail paid at less the regular rate.

1. Balance (credit) is Standard Mail permit imprint revenue paid at less the regular rate.
2. Credit entries are the revenue reported in AIC 130.
3. Debit entries are adjustments.

.130 Standard Mail A Permit Imprint Regular Rate

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41412 Standard Mail B — Permit Imprint

Permit imprint bound Standard Mail B weighing 16 ounces or more, but not exceeding 10 pounds each.

1. Balance (credit) is permit imprint bound printed Standard Mail mail revenue.
2. Credit entries are revenue reported in AIC 131 supported by Forms 3605 and/or 3602.
3. Debit entries are adjustments.

.131 Bound Printed Matter — Standard Mail B Permit Imprint

4 Revenue

See 4 _ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41413 All Other Permit Imprint

Revenue from permit imprints other than presort for First-Class Mail and Standard Mail (except that covered in 41412).

1. Balance (credit) is the revenue from permit imprints other than presort for First-Class Mail and Standard Mail (except that covered in 41412).
2. Credit entries are revenue reported in AIC 132.
3. Debit entries are adjustments.

.132 All Other Permit Imprint Postage

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41414 Bulk Rate, Standard Mail Permit Imprint — Special Rate

Bulk rate third class permit imprint for authorized organizations paid at the special rate.

1. Balance (credit) is revenue from bulk rate Standard Mail permit imprint mail paid at the special rate.
2. Credit entries are revenue as shown in AIC 125.
3. Debit entries are adjustments.

.125 Nonprofit Standard Mail A Permit Imprint Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41416 First-Class Mail — Presort Permit Imprint Mail

Permit imprint revenue for presort First-Class mail.

1. Balance (credit) is revenue from presort First-Class Mail permit imprint.
2. Credit entries are revenue as shown in AIC 121.
3. Debit entries are adjustments.

.121 First-Class Mail Presort Permit Imprint Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41417 Expedited Mail (Special Permit)

Expedited Mail service paid through nationally assigned numbered customer accounts and controlled by the Expedited Mail Reporting System (EMRS).

1. Balance (credit) is revenue for Expedited Mail customer accounts.
2. Credit entries are from AIC 133.
3. Debit entries are adjustments.

Note: Expedited Mail (Special Permit) is not permit imprint mail.

.133 Expedited Mail Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41418 Standard Mail Presort Permit

Standard Mail permit imprint presort revenue.

1. Balance (credit) is revenue from Standard Mail permit imprint.
2. Credit entries are revenue as shown in AIC 124.
3. Debit entries are adjustments.

.124 Special Standard Mail B Presort Permit Imprint Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41421 Official Mail

Official mailings of U.S. government agencies and franked mail of the U.S. Congress revenue based on data provided by the Official Mail Accounting System (OMAS).

1. Balance (credit) is the amount of revenue from the U.S. Congress and other government agency mailings.
2. Credit entries are billings and accruals from accounting based on OMAS data.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41422 Official Mail Revenue Allocation

Record of the amount of official mailings made at post offices.
Revenue is entered to account 41421.

1. Balance (credit) is the amount of official mail entered to the mailstream at post offices.
2. Credit entries are official mail amounts reported in AIC 142.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41423 Official Mail Revenue Refunds

Record of refund authorizations entered at post offices for failure to provide service on official mailings or unused official mail postage meter tapes.

1. Balance (debit) is the amount of official mail refund authorizations entered at post offices for credit to a U.S. government agency.
2. Debit entries are refund authorizations for official mail service failures or postage meter tapes reported in AIC 443.
3. Credit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41424 Official Mail Revenue Contra-Account

This is a contra account necessary to balance the entries to accounts 41422 and 41423.

1. Balance (debit) is the net amount of official mail activity at post offices.
2. Credit entries are offsets to account 41423, official mail refund authorizations by post offices, and are reported in AIC 143.
3. Debit entries are offsets to account 41422, official mail mailings at post offices, and are reported in AIC 442.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41431 Free and Reduced Rate Mail

Accrued public subsidy less from Congress for free and reduced rate mail. (Contra account 25412.)

1. Balance (credit) is the accrued subsidy from Congress for free and reduced rate mail.
2. Credit entries are accounting period accrued subsidies.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41432 International Surface Air Lift Mail (ISAL)

This account represents revenue from business mailers for shipment of International Surface Air Lift mail.

1. Balance (credit) represents revenue from billing business mailers for shipment of International Surface Air Lift mail.
2. Credit entries are amounts from billing business.
3. Debit entries are adjustments.

Note: Restricted for use by the St. Louis ISC only.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41433 International Priority Airmail (IPA)

This account represents revenue from business mailers for shipment of International Priority Airmail

1. Balance (credit) is revenue from business mailers as described above.
2. Credit entries are amounts from billing business mailers for shipment of International Priority Airmail.
3. Debit entries are adjustments.

Note: Restricted for use by the St. Louis ISC only.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41440 Centralized Postage — Standard Mail — Regular

This account is used to record only Standard Mail, regular centralized postage revenue processed through the Centralized Postage Payment System domiciled at the Minneapolis Accounting Service Center.

1. Balance (credit) is centralized regular Standard Mail postage revenue.
2. Credit entries are the revenue reported in AIC 143.
3. Debit entries are adjustments.

.143 Centralized Postage Payment, Standard Mail A Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

414 Standard Mail — Estimates

41441 Centralized Postage — Standard Mail — Nonprofit

This account is used to record only Standard Mail, nonprofit centralized postage revenue processed through the Centralized Postage Payment System domiciled at the Minneapolis Accounting Service Center.

1. Balance (credit) is centralized Standard Mail, nonprofit postage revenue.
2. Credit entries are the revenue reported in AIC 144.
3. Debit entries are adjustments.

Note: Restricted for use by the New York Rates and Classification Center.

.144 Centralized Postage Payment, Standard Mail A Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41500 Revenue Estimate Control — Other Postal Fund Revenue

Estimates for miscellaneous nonpostal revenue for CAG H–L offices derived by applying the difference between equivalent postal quarters of the prior year to the previous postal quarter to arrive at the estimate to be used for the current postal quarter.

1. Balance (credit) is the miscellaneous nonpostal revenue for the postal quarter.
2. Credit entries are estimated revenue for the accounting period.
3. Debit entries are reversals of estimated revenue at the end of the postal quarter when the actual net revenue from AICs 126 (44030) and 624 (44039) is recorded.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41511 Postage Due Invoice

Revenue collected upon delivery of business reply and/or other postage due matter, when a postage due invoice is used in lieu of postage due stamps or meter impressions. All revenue for residual nonqualifying portions of a presort/carrier route mailing. Revenue for the postage due portion of a carrier route/five digit presort mailing at the basic rate.

1. Balance (credit) is revenue collected for postage due as described above.
2. Credit entries are from AIC 114.
3. Debit entries are adjustments.

.114 Postage Due Invoices

.119 Revenue Deficiency Found

4 Revenue

See 4 _ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41521 International Reply Coupons

Revenue for the net redemption of International Reply Coupons (IRC).

1. Balance (credit) is the net of revenue from and reimbursements to other countries.
2. Credit entries are for IRCs issued in other countries and redeemed in the United States in exchange for stamps.
3. Debit entries are payments for IRCs issued in United States and exchanged for stamps in other countries.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41531 Foreign Postal Transaction

Revenue received from other countries: (a) air mail — internal transportation and forwarding charges; (b) other mail — terminal dues and transit charges, including those on mail sent to other countries via the United States; and (c) miscellaneous revenue from other countries.

1. Balance (credit) is revenue received from other countries.
2. Credit entries are revenue received.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41532 Foreign Postal Transaction — Direct Entry Mail

Revenue received from other countries: (a) for mail transportation and forwarding charges; (b) other mail terminal dues and transit charges, including those on mail sent to other countries via the United States; and (c) miscellaneous revenue from other countries relating to direct entry mail. The revenue for this account will be reflected in servicewide B/A 7C (similar to account 41531).

1. Balance (credit) is revenue received from other countries.
2. Credit entries are revenue received.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41533 Foreign Business Reply Mail Transaction

Revenue received from other countries: (a) for mail transportation and forwarding charges; (b) other mail terminal dues and transit charges, including those on mail sent to other countries via the United States; and (c) miscellaneous revenue from other countries relating to direct entry mail. The revenue for this account will be reflected in servicewide B/A 7C (similar to account 41531).

1. Balance (credit) is revenue received from other countries.
2. Credit entries are revenue received.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41590 Postage and Fees Refunded

Refunds for postage and fees paid by postage.

1. Balance (debit) is refunds of postage and fees.
2. Debit entries are amounts refunded to customers as reported in AIC 536.
3. Credit entries are adjustments.

.536 Postage and Fees Refund

.676 Expedited Mail Refunds

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41594 Refund — Revenue Deficiency — Collected

This account is used to record refunds of revenue deficiency collected

1. Balance (debit) is refunds of revenue deficiency collected.
2. Debit entries are amounts refunded to customers as reported in AIC 532.
3. Credit entries are adjustments.

.532 Refund — Revenue Deficiency

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

41 Postage

415 Other Postage

41595 Forbearance — Revenue Deficiency

This account is used to record forbearance of revenue deficiency.

1. Balance (credit) is the amount of revenue deficiency collected.
2. Credit entries are amounts of revenue deficiency reported in AIC 533.
3. Debit entries include any adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

421 Retail Products

42101 Packaging Products — Nationally Generated

Revenue from the sale of nationally authorized retail products. These products include, but are not limited to, padded mailing bags, mailing tubes, corrugated boxes, clasp envelopes, cassette mailers, postage stamp affixers, and strapping tape.

1. Balance (credit) is revenue from the sale of nationally generated products.
2. Credit entries are amounts from the sale of nationally generated products as reported in AIC 093.
3. Debit entries are adjustments.

.093 Expedited Mail Refunds

.093 Packing Product Sales

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

421 Retail Products

42102 Postal-Related Merchandise

Revenue from the sale of field generated products, such as pins, T-shirts, sweatshirts, and baseball caps, which bear an official postage stamp image.

1. Balance (credit) is revenue from the sale of field generated products.
2. Credit entries are amounts from the sale of field generated products as reported in AIC 098.
3. Debit entries are adjustments.

.098 Postal-Related Merchandise Sales

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

421 Retail Products

42105 Olympic Product Sales

Revenue generated from the sale of retail products authorized through the U.S. Olympic Committee.

1. Balance (credit) is revenue from the sale of Olympic-related products.
2. Credit entries are amounts from the sale of Olympic retail products as reported in AIC 099.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

421 Retail Products

42106 PostagePal

Represents revenue from the sale of PostagePal decals.

1. Balance (credit) is revenue from the sale of PostagePal decals.
2. Credit entries are amounts received from the PostagePal contractor.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

421 Retail Products

42107 Philatelic Product Sales

Revenue from philatelic product sales.

1. Balance (credit) is revenue from philatelic product sales.
2. Credit entries are amounts from philatelic product sales as reported in AIC 092.
3. Debit entries are adjustments.

.092 Philatelic Product Sales

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

423 Public Service Products

42321 Food Coupons — Transaction Fees

Revenue received from state agencies per transaction for food coupons issued by post offices.

1. Balance (credit) is fees received from state agencies for food coupons transactions.
2. Credit entries are amounts collected at the district for food coupons transactions as reported in AIC 170.
3. Debit entries are adjustments.

.170 Food Coupons — Transaction Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

423 Public Service Products

42322 Food Coupons — Supplemental Income

Revenue from corrections for employee inventory shortages and acceptance of invalid documents in exchange for food coupons.

1. Balance (credit) is revenue from corrections for employee inventory shortages and acceptance of invalid documents.
2. Credit entries are revenue reported in AIC 169.
3. Debit entries are adjustments.

.169 Food Coupons — Supplemental Income

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

423 Public Service Products

42323 Food Coupons — Losses

Payments made to state agencies for shortages and for levies resulting from accepting invalid documents in exchange for food coupons.

1. Balance (debit) is payments made to state agencies.
2. Debit entries are payments to state agencies as reported in AIC 622.
3. Credit entries are adjustments.

.622 Food Coupons — Chargebacks

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

42 Products

423 Public Service Products

42341 Migratory Bird Hunting and Conservation Stamps

Reimbursements from the Department of Interior for the expense incurred in the sale of migratory bird stamps.

1. Balance (credit) is the reimbursement from the Department of Interior for the expense incurred in connection with the sale of migratory bird stamps.
2. Credit entries are reimbursements from the Department of Interior.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43300 Revenue Estimate Control — Money Orders

Estimated revenue for retail services for CAG H–L offices. Control account for 43320 through 43420.

1. Balance (credit) is estimated retail service revenue for CAG H–L offices for the postal quarter.
2. Credit entries are estimated revenue each accounting period.
3. Debit entries are reversals of estimated revenue at the end of the postal quarter when the actual revenue is reported in AICs 112 (43330), 116 (43335), 117 (43336), 118 (43337), 120 (43381), 123 (43350), 127 (43380), 129 (43370), 134 (43334), 138 (43384), 139 (43382), 140 (43383), 141 (43333), 147 (43387), 198 (43388), and 535 (43389).

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43310 Money Order Fees — Revenue Estimate Control

Estimated revenue from money order fees for CAG H–L offices. Control accounts for 43311, 43313, and 43315.

1. Balance (credit) is estimated money order fee revenue for CAG H–L offices for the postal quarter.
2. Credit entries are estimated revenue recorded each accounting period.
3. Debit entries are reversals of estimated revenue when the actual amounts are reported in AICs 101 (43311), 103 (43315), and 586 (43313).

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43311 Money Orders Fees — Domestic

Fees for domestic Money Orders issued.

1. Balance (credit) is revenue from domestic money order fees.
2. Credit entries are domestic money order fees reported in AIC 101.
3. Debit entries are adjustments.

.101 Domestic Money Order Fee

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43312 Money Orders Fees — Military Post Office

Fees from the sale of military Money Orders at military post offices recorded by the Money Order Branch, St. Louis Accounting Service Center.

1. Balance (credit) is the amount of military money order fees recorded by the Money Order Branch.
2. Credit entries are made by the Money Order Branch based on vouchers received from military post offices during the accounting period.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43313 No Fee Money Orders — Offset

Offset to domestic money order fee revenue for which no fee has been paid for: (a) Money Orders issued to the Regional Commissioner of Customs as remittance for collections from customers for dutiable parcels; and (b) authorized post office payments. The money order fees must be recorded for revenue (43311) and reconciliation purposes, but this offset is necessary.

1. Balance (debit) is money order fees offset.
2. Debit entries are offsets for fees collected as reported in AIC 586.
3. Credit entries are adjustments.

.586 Fee Offset — No Fee Money Order

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43314 Money Orders Fees — Domestic Adjustments

Post-audit adjustment to domestic money order fees. Adjustments arise from differences in fees reported on Postmasters' Statements of Account and corresponding fees generated by the money order system. (Contra account 1341.7.)

1. Balance (debit/credit) represents post audit adjustments to money order fees as reported on the Statements of Account.
2. Debit entries are amounts over reported (audit difference — short) on the Statements of Account. (Contra debit 1341.7.)
3. Credit entries are amounts under reported (audit difference — over) on the Statements of Account. (Contra debit 1341.7.)

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43315 Money Orders Fees — International U.S. Issued

Fees for international Money Orders issued in the United States.

1. Balance (credit) is fees for applications for international Money Orders.
2. Credit entries are amounts reported in AIC 103.
3. Debit entries are adjustments.

.103 International Money Order Fee

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43316 Money Order Fees — International Adjustments

Post audit adjustments for international money order fees. Adjustments arise from difference in fees reported on Statements of Account and corresponding fees generated by the money order system. Refunds for fraud/no business transactions.

1. Balance (debit/credit) is post audit adjustments to international money order fees as reported on Statements of Account and refunds for fraud/no business transactions.
2. Debit entries are amounts over reported (audit difference — short) on the Statements of Account. (Contra credit 13417.)
3. Credit entries are amounts (a) under reported (audit difference — over) on the Statements of Account (contra debit 13417) and (b) refunds for fraud/no business transactions (contra debit 21251).

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43317 Money Orders — Commission for Redeeming International Foreign Issue

Commission charged other countries for redeeming their international Money Orders issued for payment in the United States.

1. Balance (credit) is the amount to be charged foreign countries for the redemption of their international Money Orders.
2. Credit entries are amounts to be charged to foreign countries for redeemed international Money Orders of the accounting period.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43318 Money Orders — Outstanding Money Orders Taken Into Revenue

Face value of domestic Money Orders unredeemed for one year or more.

1. Balance (credit) is revenue from unredeemed domestic Money Orders.
2. Credit entries are unredeemed domestic Money Orders.
3. Debit entries are adjustments and domestic Money Orders subsequently redeemed.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43319 Money Orders — Gain or Loss on Foreign Exchange Transactions

Gain or loss from foreign exchange transactions rate below (gain) or above (loss) to note charge by other countries for the services rendered. This account also reflects differences between amount charged money order customers and the amount at which settlement is made with the other country.

1. Balance (debit/credit) is the net gain or loss on exchange rates and difference between amounts charged customers and settlement made with other countries.
2. Debit entries are losses from foreign exchange and settlement of Money Orders at a higher rate with foreign countries.
3. Credit entries are gains from foreign exchange transactions and settlement of Money Orders at a lower rate with foreign countries.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43320 Box Rent and Caller Service

Box rent and caller service revenue based on previous fiscal year collections which are applied equally over the current fiscal year.

1. Balance (credit) is the box rent and caller service revenue for the fiscal year.
2. Credit entries are the equal accounting period amounts based on the previous fiscal year collections. (Debit contra account 25220.)
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43330 On-Site Meter Setting Fees

Fees charged by the Postal Service for setting customers' postage meters at locations other than post offices.

1. Balance (credit) is fees charged for setting customers' postage meters.
2. Credit entries are the amounts reported in AIC 112.
3. Debit entries are adjustments.

.112 Postage Meters — On-Site Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43333 Merchandise Return Service — Annual Mailing Fee

Fee paid by mailer for use of the Merchandise Return Service. Revenue is collected through the postage due system at the mailer's post office.

1. Balance (credit) is fees from Merchandise Return Service customers.
2. Credit entries are the amounts reported in AIC 141.
3. Debit entries are adjustments.

.141 Merchandise Return Service — Annual Mailing Fee

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43334 Business Reply — Annual Permit Fee

Annual permit fee for business reply mailers.

1. Balance (credit) is annual permit fees paid by business reply mailers.
2. Credit entries are the amounts reported in AIC 134.
3. Debit entries are adjustments.

.134 Business Reply — Annual Permit Fee

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43335 Advance Deposit Business Reply Mail — Annual Accounting Fee

Annual accounting fee paid by business reply mailers who maintain an advance deposit account to avail themselves of the reduced rate of postage.

1. Balance (credit) is annual accounting fee paid by business reply mailers maintaining an advance deposit account.
2. Credit entries are the amounts reported in AIC 116.
3. Debit entries are adjustments.

.116 Business Reply Mail Annual Accounting Fee

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43336 First-Class Mail — Presort Mailing Fee

Annual fees collected for the privilege of mailing First-Class Mail matter under the presort discount program.

1. Balance (credit) is annual fees paid by First-Class Mail presort mailers.
2. Credit entries are the amounts reported in AIC 117.
3. Debit entries are adjustments.

.117 First-Class Mail Presort Mailing Fee

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43337 Standard Mail — Presort Mailing Fee

Annual fee collected for the privilege of mailing Standard Mail matter under the presort discount program.

1. Balance (credit) is annual fees paid by Standard Mail presort mailers.
2. Credit entries are the amounts reported in AIC 118.
3. Debit entries are adjustments.

.118 Special Standard Mail B Presort Mailing Fee

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43339 Parcel Post — Destination BMC/ASF — Annual Fee

This account is used to record annual fees collected for the privilege of mailing parcel post mail at a discounted rate. The discount is offered to the mailer for directly depositing the parcel post mail by the mailer at the destination BMC.

1. Balance (Credit) represents annual fees paid by parcel post destination Bulk Mail Center/Airmail Sectional Facility mailers.
2. Credit entries are the revenue reported in AIC 142.
3. Debit entries include any adjustments.

.142 Parcel Post Destination BMC/ASF — Annual Mailing Fee

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43340 Stamps by Phone — Handling Charges

Revenue from handling charges assessed to credit card customers who purchase postage by the 800 phone numbers. Restricted to Philatelic Fulfillment.

1. Balance (Credit) is the total handling charges paid for stamps by phone customers.
2. Credit entries are amounts reported in AIC 137 on the Statement of Account submitted by Philatelic Fulfillment.
3. Debit entries are adjustments.

.137 Stamps by Phone Handling Charges

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43350 Photocopy Service

Revenue from vendors of coin-operated photocopying machines.

1. Balance (credit) is revenue from vendors of coin-operated photocopying machines.
2. Credit entries are the amounts reported in AIC 123.
3. Debit entries are adjustments.

.123 Lobby Services Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43360 Subscription Service — Annual Membership Fee

Annual fees collected for subscription service from subscribers to the Commemorative Stamp Club.

1. Balance (credit) is the annual fees paid by Commemorative Stamp Club members.
2. Credit entries are amounts reported in AIC 128 by Philatelic Fulfillment.
3. Debit entries are adjustments.

.128 Subscription Service Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43370 Change of Address Information Fees

Revenue for furnishing change of address information to customers.

1. Balance (credit) is revenue for furnishing change of address information to customers.
2. Credit entries are the amounts reported in AIC 129.
3. Debit entries are adjustments.

.129 Change of Address Information Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43380 Privacy Act Copying Fees

Fees for providing copies of Postal Service records as the result of Privacy Act requests.

1. Balance (credit) is revenue for providing copies of Postal Service records.
2. Credit entries are the amounts reported in AIC 127.
3. Debit entries are adjustments.

.127 Privacy Act Copying Fees

4 Revenue

See 4_____ Revenue — Descriptions

43 Services

433 Retail Sales

43381 Correction of Mailing Lists

Revenue for correction of mailing lists.

1. Balance (credit) is revenue from correction of mailing lists.
2. Credit entries are the amounts reported in AIC 120.
3. Debit entries are adjustments.

.120 Correction of Mailing Lists

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43382 Periodicals — Application Fee

This account is used to record Periodicals application fees.

1. Balance (credit) represents revenue from Periodicals applications fees.
2. Credit entries are the amounts reported in AIC 139.
3. Debit entries are adjustments.

.139 Periodicals Application Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43383 Permit Imprint Application Fee

Fee for application to mail with permit imprints.

1. Balance (credit) is revenue from applications to mail with permit imprints.
2. Credit entries are the amounts reported in AIC 140.
3. Debit entries are adjustments.

.140 Permit Imprint Application Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43384 Annual Bulk Mailing Fee

Fee for bulk mailing at third class rates.

1. Balance (credit) is annual fees paid by bulk mailers of third class matter.
2. Credit entries are the amounts reported in AIC 138.
3. Debit entries are adjustments.

.138 Annual Bulk Mailing Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43386 Services for Western Union

Revenue from Western Union for delivery of Mailgrams.

1. Balance (credit) is revenue received from Western Union.
2. Credit entries are accounting period payments.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43387 Services for Contractors

Reimbursements from contractors for services performed for them by postal personnel.

1. Balance (credit) is revenue received from contractors.
2. Credit entries include the amounts reported in AIC 147.
3. Debit entries are adjustments.

.147 Services for Contractors

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43388 Freedom of Information Search and Copying Fees Collected

Fees for supplying information under the Freedom of Information Act.

1. Balance (credit) is revenue for supplying information.
2. Credit entries include the amounts reported in AIC 198.
3. Debit entries are adjustments.

.198 Freedom of Information Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43389 Refunds of Fees — Retail Services

Refunds for retail items (box rents, application fees, etc.) for which service was not performed.

1. Balance (debit) is the refunds to customers.
2. Debit entries are the amounts reported in AIC 535.
3. Credit entries are adjustments.

.535 Refund of Fees — Retail Services

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43390 Traveler's Check Fees — One Signature

This account is used to record revenue generated from the sale of traveler's checks (1) signature.

1. Balance (credit) is revenue from customer fees.
2. Credit entries are amounts reported in AIC 083.
3. Debit entries are adjustments.

.083 One Signature Traveler's Checks Fees

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43391 Traveler's Check Fees — Two Signatures

This account is used to record revenue generated from the sale of traveler's checks.

1. Balance (credit) is revenue from customer fees.
2. Credit entries are amounts reported in AIC 084.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43392 Traveler's Check Fees — Two Signatures and Gift Checks Fees Transfer

This account is used to record the transfer of traveler's checks and gift checks fees to American Express.

1. Balance (debit) represents the amount of traveler's checks and gift checks fees transferred to American Express.
2. Debit entries are amounts reported in AIC 485.
3. Credit entries are adjustments.

.485 Travelers/Gift Check Fees Offset

Note: Accounts 43392 and 43393 are applicable to AICs 485 and 155 and processed by the San Mateo ASC/Accounts Payable System.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43393 Gift Check Fees — One and Two Signatures

This account is used to record revenue generated from the sale of gift checks.

1. Balance (credit) is revenue from customer fees.
2. Credit entries are amounts reported in AIC 155.
3. Debit entries are adjustments.

.155 Travelers/Gift Check Fees

Note: Accounts 43392 and 43393 are applicable to AICs 485 and 155 and processed by the San Mateo ASC/Accounts Payable System.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43394 Gift Check Fees Transfer

This account is used to record the gift check fee transfer.

1. Balance (debit) represents the amount of gift check fees transferred to American Express.
2. Debt entries are amounts reported in AIC 484.
3. Credit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43396 International Philatelic Sales

This account is used to record international philatelic sales at the Kansas City Philatelic Fulfillment Center.

1. Balance (credit) is revenue from international sales.
2. Credit entries are amounts reported in AIC 092.
3. Debit entries are adjustments.

Note: Restricted to Kansas City Philatelic Fulfillment Center.

.092 Philatelic Product Sales

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

433 Retail Sales

43397 International Philatelic Sales Returns

This account is used to record international philatelic sales returns received at the Kansas City Philatelic Fulfillment Center.

1. Balance (debit) represents international sales returns.
2. Debit entries are amounts reported in AIC 563.
3. Debit entries are adjustments.

.563 International Returns

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

43 Services

434 Public Services

43420 Passport Applications

Reimbursement for expenses incurred at post offices in processing passport applications.

1. Balance (credit) is reimbursement from the State Department for processing passport applications in post offices.
2. Credit entries are the accounting period reimbursements.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44020 Service Charge on Financial Organization Allotments

A fee paid by financial organizations for withholdings from salaries of employees who have elected to use the payroll withholding plan. Service charge rates are: (a) Six cents for each payroll deduction (allotment); (b) Twelve cents for each remittance for savings allotment, as a single charge for the entire listing accompanying the remittance, regardless of the number of payroll deductions listed, for all check and mailing preparation, and other disbursing costs, including postage; (c) No charge shall be made for forwarding net amount of checks.

1. Balance (credit) is year-to-date fees collected.
2. Credit entries are pay period fees collected.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44028 Unclaimed Monies Dead Letter & Dead Parcel

This account is used to record revenue and refunds of monies found in the mail with no return address, or incomplete, or illegible addresses processed by the dead letter and dead parcel offices.

1. Balance (credit) represents year-to-date revenue from items as described above.
2. Credit entries include revenue received from items as described above. Use AIC 146 and AIC 549 for Dead Letter and Dead Parcel Office Statement of Account Reporting.
3. Debit entries include refunds and adjustments.

Note: This account is reserved for use by the five dead letter and dead parcel offices. Unclaimed monies for dead letter and dead parcel revenue will no longer be recorded in account 44030. All other miscellaneous non-postal revenue will continue to be reported in account 44030 (AIC 126).

- .146 Unclaimed Monies From Dead Letter and Dead Parcel Offices
- .549 Refund of Unclaimed Monies From Dead Letter and Dead Parcel Offices

4 Revenue

See 4 _ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44029 Other Auction of Unclaimed Merchandise

This account is used to record revenue received from auctions held by the dead letter and dead parcel offices to dispose of unclaimed merchandise found in the mails.

1. Balance (credit) represents year-to-date revenue received from items as described above.
2. Credit entries include revenue received from items as described above. Use AIC 145 for Statement of Account Reporting.
3. Debit entries include refunds and adjustments.

Note: This account is reserved for use by the five dead letter and dead parcel offices. Auction of unclaimed merchandise revenue will no longer be recorded in account 44030. All other miscellaneous non-postal revenue will continue to be reported in account 44030 (AIC 126).

.145 Auction of Unclaimed Merchandise

4 Revenue

See 4 _ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44030 Miscellaneous

Revenue not classified under other accounts, including revenue reported by post offices such as:

Stamp credit and other overages (see account 41119) for over and short on vending machines;

Proceeds from sale of undeliverable perishable matter;

Money found loose in the mail;

Jury fees;

Proceeds from sale of foreign and mutilated coins;

Registration and handling fees of the Philatelic Fulfillment;

Witness fees collected from employees for appearing in state courts on behalf of the federal government;

Commissions for telephone pay stations;

Domestic postage paid by U.S. citizens on mailings from another country in excess of 10,000 pieces;

Collections from common carriers for failure to provide confirmed reserved space;

Collections at Headquarters for sale of dummy stamp coils;

Collections by postmasters for loss or theft of capital property;

Amounts received from sale of list of names and addresses of persons who desire not to receive sexually oriented advertisements through the mail;

Revenue from reimbursement — rental. Rental revenue from property prior to time of sale to lease contractor. These rentals are usually collected in cash at the area level. Balances in this account should be transferred to Headquarters through the reciprocal accounts at the close of each accounting period. The transfer advice should indicate the site for which rents were collected.

1. Balance (credit) is miscellaneous revenue as explained above.
2. Credit entries include miscellaneous revenue reported in AIC 126.
3. Debit entries are adjustments.

.126 Miscellaneous Nonpostal Revenue

.479 Lobby Service Collections

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44031 Postal Service Parking Fees

Fees paid by Postal Service employees and others for parking privileges.

1. Balance (credit) is fees paid to the Postal Service for parking privileges.
2. Credit entries are fees paid.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44033 Forfeited Revenue

This account is used to record revenue received from forfeited property as a result of certain unlawful activities investigated by the Inspection Service.

1. Balance (credit) represents revenue from forfeited property.
2. Credit entries include revenue received from forfeited property.
3. Debit entries include adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44034 Royalty Revenue

Revenue from license granted the Oracle Corporation for portions of Handbook AS-812, *Oracle Standards and Guidelines*.

1. Balance (credit) is revenue from Oracle Corporation for license on portions of Handbook AS-12, *Oracle Standards and Guidelines*.
2. Credit entries are amounts received from Oracle Corporation.
3. Debit entries are adjustments.

Note: Finance number 10–4390 should be used with this account.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44035 Other Income

This account is used to record reimbursements from the U.S. Marshal Service for use of Inspection Service security personnel.

1. Balance (credit) is year-to-date receipts from the U.S. Marshal Service.
2. Credit entries are payments received.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44036 Miscellaneous — Sale of Postal Antiques

Revenue from the sale of postal antiques.

1. Balance (credit) is revenue from the sale of postal antiques.
2. Credit entries are the amounts reported in AIC 157.
3. Debit entries are adjustments.

.157 Sale of Postal Antiques

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44037 Pending — Periodicals Denied

This account is used to record the difference between the Periodicals and Standard Mail A rate when the application for Periodicals mailing permits is denied.

1. Balance (credit) is additional revenue collected when the Periodicals application is denied.
2. Credit entries are amounts entered in AIC 122.
3. Debit entries are adjustments.

.122 Pending Periodicals Denied

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44041 Refunds

Refund of amounts previously shown as revenue under account 44030.

1. Balance (debit) is year-to-date refunds.
2. Debit entries include the amounts reported in AIC 624.
3. Credit entries are adjustments.

.624 Refund of Miscellaneous Nonpostal Revenue

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44039 Pack and Send Service

This account is used to record materials and service fees relating to pack and post service. This service is provided to a customer who brings in any mailable item and the Postal Service packs, affixes postage, and mails the item for the customer.

1. Balance (credit) is revenue received from fees for the pack and post service.
2. Credit entries are the amounts reported in AIC 083.
3. Debit entries include adjustments.

Note: This AIC is included in the calculation of gross revenues.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

44 Miscellaneous Services

440 Service Charges

44045 Interest and Finance Charges on Overdue Accounts Receivable

Interest and finance charges on past due accounts receivable.

1. Balance (credit) is interest and finance charges earned on past due accounts receivable.
2. Credit entries are interest and finance charges accrued on past due accounts receivable.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

47 Mortgage Interest

470 Mortgage Interest Received

47001 Mortgage Interest Earned

Interest received from mortgaged property.

1. Balance (credit) is interest received from mortgaged property.
2. Credit entries are interest collected.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

47 Mortgage Interest

470 Mortgage Interest Received

47100 Escrow — Interest Earned

Interest earned on escrow accounts.

1. Balance (credit) is interest earned on escrow accounts.
2. Credit entries are interest recognized.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

48 Security Transactions

480 Postal-Owned Securities

48001 Interest Income

Interest received on securities owned by the Postal Service. It also includes interest on the portion of the payments received from dealers under Repurchase Agreements.

1. Balance (credit) is interest received on securities owned by the Postal Service.
2. Credit entries are interest recognized and payments from dealers under Repurchase Agreements.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

48 Security Transactions

480 Postal-Owned Securities

48002 Gain or Loss on Repurchase of Debt

This account is used to record net gain or loss between repurchase price of the debt retired and the face value plus accrued interest payable.

1. Balance (debit/credit) is the net loss or gain on the repurchase of debt instruments.
2. Debit entries are losses on the repurchase of debt instruments.
3. Credit entries are gains on the repurchase of debt.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

48 Security Transactions

480 Postal-Owned Securities

48003 Gain or Loss on Sale of Securities

Net gain or loss between the sale price and the adjusted net book value of securities sold.

1. Balance (credit/debit) is the net gain or loss on the sale of securities.
2. Credit entries are gains on the sale of securities.
3. Debit entries are losses on the sale of securities.

4 Revenue

See 4 _ _ _ _ Revenue — Descriptions

48 Security Transactions

480 Postal-Owned Securities

48004 Amortized Premium on Securities

Portion of the premium paid and taken as a deduction from revenue each accounting period. A premium exists if the purchase price is greater than the par value.

1. Balance (debit) is the amortized portion of the premium paid and taken as a deduction.
2. Debit entries are amortization of premium.
3. Credit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

48 Security Transactions

480 Postal-Owned Securities

48005 Accredited Discount on Securities

Discounts received and taken as revenue. A discount exists if purchase price is less than par value.

1. Balance (credit) is discounts taken as revenue.
2. Credit entries are discounts on the difference between purchase price and par value.
3. Debit entries are adjustments.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

48 Security Transactions

480 Postal-Owned Securities

48006 Revenue-Imputed Interest

This account is used to record “imputed interest” income on revenue forgone receivables arising from appropriation shortfalls which will be reimbursed under the provisions of the Revenue Forgone Reform Act of 1993.

1. Balance (credit) represents “imputed interest” earned year-to-date on the receivable.
2. Credit entries are “imputed interest” earned on the receivable.
3. Debit entries are adjustments.

4 Revenue

See 4_____ Revenue — Descriptions

49 Other

492 Miscellaneous Projects

49210 Mail Information and Directives Access System (MIDAS) and Royalties

This account is used to record revenue from the MIDAS project reported by the Publishing Technologies Program under finance number 10–4009. The account is also used to record royalties from the sale of postal-related products by third parties.

1. Balance (credit) represents revenue from the MIDAS project and royalties from the sale of postal-related products by third parties.
2. Credit entries include revenue reported by the Publishing Technologies Program under finance number 10–4009 and royalties from the sale of postal-related products by third parties.

4 Revenue

See 4_ _ _ _ Revenue — Descriptions

49 Other

492 Miscellaneous Projects

49211 Air Transportation Receipts

This account is used to record the revenue received from TNT Skypak, Inc., for transportation of Expedited Mail destined for Canada.

1. Balance (credit) represents revenue from TNT Skypak, Inc.
2. Credit entries include revenue from Expedited Mail as stated above.
3. Debit entries include adjustments.

.099 Air Transportation Receipts