

DEPARTMENT OF FINANCE  
UNIFORM CODES MANUAL  
REVENUE

Revenues provide the major source of state government financing. Generally, revenues are the result of taxes, licenses, and fees collected, or from investment earnings. Revenues cause an increase to asset and fund equity accounts in governmental funds.

This section contains the account codes and titles to be used for the accounting and reporting of revenue. The first digit of the six digit revenue code will be coded a one (1). The second digit is coded to identify the revenue type. The third and fourth digits are coded to show the detail revenue account. The last two digits may be coded by the department when greater detail is required.

Questions concerning material contained in this section should be directed to the Department of Finance, Fiscal Systems and Consulting Unit at (916) 324-0385 or by e-mail at [fscuhotline@dof.ca.gov](mailto:fscuhotline@dof.ca.gov).

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CODE STRUCTURE DESIGN

<u>Level #1</u>	<u>Level #2</u>	<u>Level #3</u>	<u>Level # 4</u>
<u>X</u>	<u>X</u>	<u>XX</u>	<u>XX</u>
		Detail Revenue Account	Optional
Receipt Type	Revenue Type		
1= Revenue			

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Code Number	Title
1XXXXX	<b><u>Revenue</u></b>
11XXXX	<b><u>Major Taxes and Licenses</u></b>
	Alcoholic Beverage Taxes and Fees:
1102	Excise Tax on Beer and Wine
1103	Excise Tax on Distilled Spirits
1104	Corporation Tax
1105	Cigarette Tax
1107	Gift Tax
	Horse Racing (parimutuel) License Fees
1109	Licenses
1110	Breakage
1111	Fines and Penalties
1112	Unclaimed Parimutuel Tickets
1113	Miscellaneous
1120	Water's-Edge Election Fee
1132	Inheritance Tax
1133	Insurance Tax
	Motor Vehicle License (In-Lieu) Fees
1135	Trailer Coach License (In-Lieu) Fees
1136	Motor Vehicle License (In-Lieu) Fees
1138	Motor Vehicle Fuel Tax (Gasoline)
1139	Jet Fuel Tax
1140	Motor Vehicle Fuel Tax (Diesel)
1141	Motor Vehicle Registration
1142	Driver's License Fees
1143	Other Motor Vehicle Fees
1144	Identification Card Fees
1145	Lien Sale Application Fees
1147	Personal Income Tax
1148	Retail Sales and Use Tax - Non-Prop 98
1149	Retail Sales and Use Tax
1150	Surplus Line Broker's Tax
1151	Retail Sales and Use Tax – Fiscal Recovery
1154	Mobilehome In-Lieu Tax
1155	Estate Tax
1160	Telecommunications Tax
12XXXX	<b><u>Regulatory Taxes and Licenses</u></b>
1202	General Fish and Game Taxes
1203	Energy Resources Surcharge
1204	Boat Use Fees--State-Controller Waters
1206	Quarterly Public Utilities Commission Fees
1207	Penalties on Public Utilities Commission Quarterly Fees
1208	Highway Carriers Uniform Business License Tax
1209	Off Highway Vehicle Fees

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Code Number	Title
12XXXX	<u>Regulatory Taxes and Licenses (Continued)</u>
1210	Liquor License Fees
1211	Genetic Disease Testing Fees
1212	Other Regulatory Taxes
1213	New Motor Vehicle Dealer License Fee
1214	Motor Vehicle Transportation License Fees - DO NOT USE
1215	General Fish and Game Licenses, Tags, and Permits
1216	Duck Stamps
1222	Commission Retained by License Agents - DO NOT USE (Debit Balance)
1224	Elevator and Boiler Inspection Fees
1225	Industrial Relations Testimony Fees - DO NOT USE
1226	Industrial Homework Fees
1227	Employment Agency License Fees
1228	Employment Agency Filing Fees
1229	Teacher Credential Fees
1230	Teacher Examination Fees
1231	Insurance Company License Fees and Penalties
1232	Insurance Company Fees, Examination
1233	Other Insurance Department Fees - DO NOT USE
1234	Real Estate Examination Fees
1235	Real Estate License Fees
1236	Subdivision Filing Fees
1237	Subdivision Inspection Fees--Out-of-State
1238	Building Construction Filing Fees (Physically Handicapped)
1239	Savings and Loan Licenses
1240	Savings and Loan Fees
1241	Domestic Corporation Fees
1242	Foreign Corporation Fees
1243	Notary Public License Fees
1244	Filing Financing Statements
1245	Candidate Filing Fee
1248	Insignia & Inspection Fees-Factory Built Housing-DO NOT USE
1250	Employee Housing Registration Fees - DO NOT USE
1251	Beverage Container Redemption Fees
1252	Explosive Permit Fees
1253	Processing Fee
1254	Environmental and Hazardous Waste Fees
1255	Registration Fees--Cargo Tanks - DO NOT USE
1256	Other Regulatory Fees
1257	Other Regulatory Licenses and Permits
1258	Renewal Fees
1259	Delinquent Fees
1265	Universal Telephone Service Tax
12XXXX	<u>Regulatory Taxes and Licenses (Continued)</u>
1270	Private Rail Car Tax

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Code Number	Title
1271	Insurance Company Fees, Prop 103
1272	Insurance Company Fees, General
1273	Insurance Fraud Assessment, Workers Compensation
1274	Insurance Fraud Assessment, Auto
1275	Insurance Fraud Assessment, General
<u>13XXXX</u>	<u>Revenue from Local Agencies</u>
1301	Trial Court Revenues
1302	County Costs--Mentally Ill Patients
1306	Architecture Public Building Fees
1307	Penalties on Traffic Violations
1308	Penalties on Felony Convictions
1309	Fines--Crimes of Public Offense
1310	Fish and Game Violation Fines
1311	Penalty Assessments on Fish and Game Fines
1312	Interest on Loans to Local Agencies
1313	Additional Assessments on Fish and Game Fines
1315	Narcotic Fines
1316	Fingerprint Identification Card Fees
1317	Miscellaneous Revenue from Local Agencies
1318	Open Space Cancellation Fee Deferred Taxes
1319	Revenue from Local Government Agencies - Cost Recoveries
<u>14XXXX</u>	<u>Services to the Public</u>
1401	Pay Patients Board Charges
1406	State Beach and Park Service Fees
1408	State Fair Parimutuel Wagering Fees
1409	Parking Lot Revenues
1410	Fire Prevention and Suppression
1411	Emergency Telephone User's Surcharge
1412	Sales of Documents
1420	General Fees--Secretary of State
1421	Trust Receipt Fees - DO NOT USE
1422	Parental Fees
1423	Guardianship Fees
1424	Service Charges--Abandoned Property Account - DO NOT USE
1425	Miscellaneous Services to the Public
1426	Receipts from Health Care Deposit Fund
1427	Medicare Receipts from Federal Government
1428	Student Fees
1430	Personalized License Plates

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Code Number	Title
<u>15XXXX</u>	<u>Use of Property and Money</u>
1502	Income from Pooled Money Investments
1503	Income from Surplus Money Investments
1504	Interest Income from Loans (Not Interfund Loans)
1505	Interest Income from Interfund Loans
1506	Income from Other Investments
1512	Income from Condemnation Deposits Fund Investments
1518	Federal Land Royalties
1520	Oil and Gas Leases--1 Percent Revenue, Cities, and Counties
1521	Geothermal Resources Well Fees
1522	Rentals of State Property
1523	Miscellaneous Revenue from Use of Property and Money
1524	School Land Royalties
1525	State Lands Royalties
<u>16XXXX</u>	<u>Other</u>
1601	Attorney General Proceeds of Anti-Trust Actions
1602	Penalties and Interest on Unemployment and Disability Insurance Contributions
1603	Unclaimed Contributions
1604	Sale of Fixed Assets
1605	Sale of Confiscated Property
1606	Sale of State's Public Lands
1607	Proceeds from Estates of Deceased Persons
1608	Escheat of Unclaimed Property
1609	Revenue from Abandoned Property
1610	Escheat of Unclaimed Checks, Warrants, Bonds, and Coupons
1611	Department of Forestry and Fire Protection Nursery Sales
1612	Sale of Forest Products
1613	Subsequent Injuries Revenue
1614	Miscellaneous Revenue
1615	Bond Proceeds
1618	Penalties and Interest on Personal Income Tax
1619	Other Revenue-Cost Recoveries
1620	Tribal Gaming Revenues
1630	Settlements/Judgments (not anti-trust) and any other moneys received by the State as a result of legal actions.
1640	Uninsured Motorist Fees
1641	Traffic Violations
1642	Parking Violations
1643	Penalty Assessments
1644	Civil and Criminal Violation Assessment
1645	Apprenticeship Program Fees - DO NOT USE
1646	Fines and Forfeitures
1647	Court Filing Fees and Surcharges
1648	Penalty Assessments on Criminal Fines