

WVFIMS Revenue Source Code	WV OASIS Revenue Source Code	WV OASIS Revenue Source Name	WV OASIS Revenue Definition
<b>Revenue Sources for General Revenue</b>			
502	5502	CONSUMER SALES TAX	A tax based upon the gross proceeds of each separate transaction (subdivision 3 of section 2). Paid by all non-exempt individuals, corporations, partnerships, associations or other groups engaged in the business of selling tangible personal property at retail, and of dispensing certain selected services, excepting professional services, personal services and services furnished by corporations subject to control of the Public Service Commission. Tax is required to be collected from the purchaser and paid to the state tax commissioner by the vendor. Vendor may not absorb tax.
503	5503	PERSONAL INCOME TAX	The tax imposed is upon the West Virginia taxable income of every individual, estate or trust and shall be determined in accordance with graduated tables prepared in consideration of various categories of tax returns. (See W.Va. Code §11-21-4e.)
504	5504	SEVERANCE TAX	To be paid by an individual, partnership, joint venture, association, corporation, receiver, trustee, guardian, executor, administrator, fiduciary or representative of any kind engaged in the business of severing or processing (or both) of natural resources in this state for sale or use.
505	5505	BUSINESS OCCUPATION TAX	A business tax imposed upon the gross receipts of various public utilities with corresponding varying rates of tax. In addition, electric power generators are taxed on taxable capacity and natural gas storage companies are taxed on the net difference between injections and withdrawals.
506	5506	CORPORATE NET INCOME TAX	All domestic or foreign corporations engaging in business in this state or deriving income from property, activity or other sources in this state, except those corporations specifically exempt, must file a return and pay Corporate Income Tax, if applicable. Business Franchise Tax is to be paid by every domestic corporation, every corporation having its commercial domicile in this state, every foreign or domestic corporation owning or leasing real or tangible personal property located in this state or doing business in this state.
508	5508	INSURANCE TAX	Consists of a premium tax, license tax and annuity tax. All premium taxes are due and payable quarterly. All other receipts are due annually.
509	5509	TOBACCO TAX	The tax imposed is paid by purchase of stamps or use of insignia affixed by a metering device. Wholesalers authorized to use metering devices must pay tax due to state tax commissioner each month; wholesaler may elect to pay the tax in advance. On or before the fifteenth day of each month, common carriers, wholesalers, jobbers, retail dealers and agents, or vending machine operators shall file a report covering the business transacted in the previous month for the assessment of tax imposed. The per package cigarette tax is deposited to the General Fund to be appropriated by the Legislature.
510	5510	USE TAX	This tax is generally assumed to supplement the consumers' sales and service tax. It is not imposed upon consumers who are subject to the consumers' sales and service tax, but is imposed upon the use in this state of tangible personal property or taxable services furnished or delivered within this state to consumers or users within this state upon the basis of the purchase price of such property of taxable service.
512	5512	TELECOMMUNICATIONS TAX	A gross receipts tax on noncompetitive telecommunications business activity.
513	5513	ESTATE TAX	A pick-up tax equal to federal tax credits allowed for State death taxes paid
515	5515	BEER TAX	A per barrel tax payable by brewers manufacturing or producing nonintoxicating beer within this state for sale within the state; and by distributors who are the original consignees of nonintoxicating beer manufactured or produced outside of this state or who bring nonintoxicating beer into this state: Provided, that the commissioner may allow or require a brewer who manufactures or produces nonintoxicating beer outside this state to file the required report and pay the required tax on behalf of its distributor or distributors.
516	5516	BEER LICENSES	A license tax payable by any person selling, serving, delivering or otherwise dispensing nonintoxicating beer; and persons manufacturing, processing for sale or bottling nonintoxicating beer
517	5517	PROPERTY TRANSFER TAX	A state excise tax imposed upon the privilege of transferring title to real estate
518	5518	PROPERTY TAX	Includes taxes on real, personal and public utility properties
519	5519	CORPORATE CHARTER TAX	Required to be paid every year on July 1 by every foreign and domestic corporation that conducts business in West Virginia, assessed according to their amount of capital stock and property ownership. This tax was repealed effective July 1, 2008.
521	5521	BUS FRANCHISE REGIST FEE	A license is required to engage in or operate within the State of West Virginia any businesses, activities, trades or employments enumerated in W.Va. Code §11-12 as amended. To be paid to the tax commissioner prior to conducting business within the state
523	5523	INVESTMENT EARNINGS	Interest collected on short-term or long-term investments. (Used by any fund type that has investment authority.)
525	5525	CAP GNS ON SALE OF INVEST	Capital gains generated from the sale of investments.
527	5527	PROCEEDS FROM BOND ISSU	All revenue from bond proceeds
528	5528	PRCDS SHRT/LONG TRM BORRO	Proceeds from borrowing short or long-term before being transferred to other funds.

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529	5529	DEPARTMENTAL COLLECTIONS	Certain officers/departments of the state are required by statute to collect fees for various activities of the business and private sector and charges for governmental operations relative thereto. They are the Banking Division, Air Quality Board, State Health Department, Supreme Court, Insurance Commissioner, Secretary of State, Department of Agriculture - Land Division, Auditor's Office, Personnel Division, Labor Division, State Fire Commission, Division of Environmental Protection, Division of Motor Vehicles, Treasurer's Office, Racing Commission, Tax Commissioner, and Alcohol Beverage Control Commission.
530	5530	EXAMINATION FEES	Any fee imposed by an agency to take a test for any individual seeking to perform a special service.
542	5542	DRUG PARAPHERNALIA TAX	Tax imposed on those entities that sell drug paraphernalia.
543	5543	CRIMINAL CHARGES-ATT FEES	Fees paid by counties for legal services provided by the state.
544	5544	INVESTMENT SERVICE FEES	Fees collected based upon earnings from certain investments.
545	5545	OPERATING PERMIT FEES	Fees to obtain the renewals and permits for surface mining.
548	5548	MARRIAGE LICENSES	Revenues generated from marriage license applications.
551	5551	PRIVATE LIQUOR STORE LCNS	Revenues generated by the bid and award/renewal process of issuing ten year state retail liquor licenses.
553	5553	STATUTORY TRANSFERS	Any transfer of funds required or authorized by statute, including transfers from Governor's Civil Contingent Fund to Special Revenue Funds.
554	5554	LIQUID MUTUAL FDS/SEC	Cash proceeds generated by Unclaimed Property liquidation of mutual funds or securities. (Treasurer's use only.)
555	5555	SALE OF STATE PROPERTY	Money collected from the sale of State property.
560	5560	WATER POLL CONTROL PERMIT	Revenues generated from the sale of water pollution control permits. These permits allow runoff to flow into the state's rivers and streams.
561	5561	CLS INACT ACC & OTHR INC	Revenue collected from the closing of inactive accounts. (See Appendix for additional information.)
564	5564	PRIOR YEAR EXPIRING FUNDS	Refunds to an appropriated Federal or Special Revenue account in the current fiscal year when the expenditure was made in a prior fiscal year. Also use this revenue code/class to record the return of state funds from the Treasurer's Unclaimed Property Division when fiscal year and activity of the original disbursement is no longer available. Must be established by State Auditor and State Budget Office before use.
565	5565	PROBATION FEES	Fees for conditions of release on probation.
567	5567	DECAL REGISTRATION FEE	A license fee payable by any person providing the video lottery machines.
568	5568	EXPIRED FUNDS/SPECIAL REV	Special Revenue funds expired by legislation into General Revenue.
569	5569	FIN STMT - CIVIL PENALTY	Collection fee for the late filing of campaign financial reports.
571	5571	MAGISTRATES COURT COSTS	Monies that are received from magistrate court proceedings.
572	5572	GARNISHEE FEE	Fees collected for the garnishment of wages.
574	5574	FIRE MARSHALL TAX	Premium tax on companies that sell fire insurance in the State of West Virginia - excluding exempt companies.
575	5575	GALLONAGE TAX	Tax assessed on registered suppliers on wine shipped into the state to licensed wholesalers.
576	5576	SECURITIES DEPARTMENT FEE	Fees charged to a company when it applies to sell securities in this state.
580	5580	INSTRUCTION PERMIT FEES	Fees charged to any person at least fifteen years of age who applies to the Division of Motor Vehicles for an automobile instruction permit, and fees charged to any person at least sixteen years of age who applies to the division for a motorcycle permit.
581	5581	LICENSE FEES	Fees charged for receiving and filing annual reports - valuation of policies of life insurance companies organized under state laws or licensed to transact business.
584	5584	FINES AND PENALTIES	Paid by those who violate the laws as described in the West Virginia Statute
587	5587	CERTIFICATION OF AUTH TAX	Tax assessed on Certificates of Authority obtained by foreign corporations. This certificate allows foreign corporations to transact business in this state
590	5590	STATUTORY-ATTORNEY FEES	Legal costs the Attorney General collects from uncooperative delinquent employers.
591	5591	NOTARY FEES	Revenues generated by those obtaining the notary status in the State of West Virginia
592	5592	DEPARTMENTAL FEES	Fees collected that are specific to each department. (General Revenue Only. Special Revenue should use 6888.)
593	5593	CREDIT SERV ORG FILE FEE	Registration fee for credit service organizations.
594	5594	CONCEALED WEAPONS FEE	License fee for a permit to carry a concealed weapon.
595	5595	SYNTHETIC FUEL TAX - B&O	A business tax imposed on the privilege of manufacturing or producing synthetic fuel products from coal.

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596	5596	OTHER TOBACCO PRODUCTS TAX	Tax on wholesale price of tobacco products other than cigarettes paid by the wholesale distributor. "Wholesale price" is the gross invoice price, including all federal excise taxes, at which the tobacco products are sold to distributors or wholesalers.
597	5597	LITIGATION/AWARDS/CT SETT	Proceeds from litigation, and court and legal settlements. General Revenue only (use 6873 or 6874 for settlements where the state is the trustee.)
598	5598	DIVIDENDS	Dividends amount paid on Unclaimed Property. (To be used by the West Virginia State Treasurer's Office Only.)
<b>Revenue Sources for State Road Fund</b>			
New	6160	FLOOD CONTROL, NAVIGATION	FLOOD CONTROL, NAVIGATION
New	6170	FEEES SPECIAL PERMITS	FEEES SPECIAL PERMITS
New	6180	SALE OF MATERIALS-NON EQUIPMENT RELATED	SALE OF MATERIALS-NON EQUIPMENT RELATED
New	6190	OTHER INCOME	OTHER INCOME
New	6230	FOREST LANDS	FOREST LANDS
New	6232	REIMBURSEMENT FROM OTHER GOVERNMENTS	REIMBURSEMENT FROM OTHER GOVERNMENTS
New	6233	REAL ESTATE AND PROPERTY	REAL ESTATE AND PROPERTY
New	6321	REAL ESTATE	REAL ESTATE
600	6600	REGISTRATION FEES	Numerous fees are required to be deposited in the State Road fund, including certificate of title, vehicle licenses (registration), dealers and wreckers licenses, and operators licenses and renewals. Fees are collected by the Division of Motor Vehicles.
601	6601	SALES TAX (FORMERLY PRIVILEGE)	Tax imposed for obtaining the certificate of title on a vehicle at the time of purchase or lease.
602	6602	MOTOR FUEL EXCISE TAX	Tax is composed of a flat rate, plus a variable wholesale component. The Motor Fuel Excise Tax is imposed and payable on all motor fuel upon import into West Virginia, removal from a terminal within West Virginia, or removal from a terminal in another state for delivery in West Virginia. Tax is collected by the Department of Revenue.
604	6604	MOT CARR REGISTRATION TAX	Tax is imposed upon every motor carrier with a vehicle that is designed to transport persons or property having two or more axles with a gross vehicle weight exceeding 26,000 pounds including road tractors and tractor trucks. The tax rate is equivalent to the Motor Fuel Excise Tax, and the tax is based upon each gallon of motor fuel used in the carrier's operations in the state. The carrier is entitled to a refund for fuel purchased in the state but used outside West Virginia. Additionally, carriers domiciled in the state are charged an annual fee of \$10 for two (2) identification markers for each vehicle operated. Tax is collected by the Department of Revenue.
606	6606	USE TAX-HIGHWAY	USE TAX-HIGHWAY
607	6607	CONSUMER SALES TAX-FUEL	CONSUMER SALES TAX-FUEL
608	6608	HIGHWAY LITTER CONTRL FEES	A \$1 fee imposed on the issuance of each certificate of registration and renewal thereof
609	6609	SALVAGE YARD FEES	Fees generated from the right to own and operate a salvage yard.
610	6610	OUTDOOR ADVERTISING FEES	Fees imposed upon those owners of property where advertising is occurring.
611	6611	MISCELLANEOUS PRIMARY	MISCELLANEOUS PRIMARY
612	6612	GAS TAX-5CENTS 5/93	GAS TAX-5CENTS 5/93
613	6613	SALES TAX - LEASED VEHICLE	Tax imposed on each lease payment for the term of the lease.
614	6614	SALES TAX - RENTAL VEHICLE	Tax imposed on the daily rental of vehicles.
615	6615	HAULING PERMITS	Fees paid for oversize and/or overweight shipments on the State-maintained highway system.

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<b>Revenue Sources for Special Revenue</b>			
641	6641	SOFT DRINK TAX	To be paid by any person manufacturing or producing within this state any bottled soft drink or soft drink syrup for sale within this state. Also, any distributor, wholesale dealer or retail dealer or any other person who is the original consignee of any bottled soft drink or soft drink syrup manufactured or produced outside this state, or who brings such drink or syrups into this state, shall be liable for this excise tax.
642	6642	WASTE DISPOSAL FEES	Fees collected for disposal of waste, solid or other.
643	6643	WITNESS & DOCKET FEES	Fees charged for docketing and redocketing, as well as fees for the summons of witnesses above that of five for appearance in a circuit court.
644	6644	BAD CHECK PENALTY FEES	Service charge for bad checks
645	6645	DIVORCE FEES	Revenues generated from the fees accompanied for the filing of divorce proceedings
646	6646	PARKING FEES	Fees for parking.
648	6648	PROFESSIONAL FEES	Fees earned by professionals for the State of West Virginia.
649	6649	COAL TONNAGE FEES	Fees paid by coal companies on each ton of coal susceptible to the fee.
650	6650	BOILER INSPECTION FEES	Fees generated by boiler inspection.
651	6652	HUNTING & FISHING LICENSE	Revenues from hunting and fishing licenses
653	6653	PRE-NEED BURIAL CONTR LIC	License fees accompanying the preneed burial contractor application.
654	6654	DAM CONTROL PERMITS	Revenues provided for permits for dam control.
655	6655	HAZARDOUS WASTE PERMITS	Permits to dispose of hazardous waste.
656	6656	VIOL MINING HLTH SFTY RLS	Payments required when mining health and safety rules have been violated and discovered.
657	6657	PARKING FINES	Revenues generated from parking fines.
658	6658	OTHER FINES	Unless otherwise expressly provided or manifestly inconsistent with the intention of the Legislature, every fine or forfeiture imposed by or under an act of the Legislature shall be and accrue to the state for the support of the free schools and shall be applied to such purpose pursuant to Section 5, of Article XII of the State constitution.
659	6659	GASOLINE PIPELINE SAFETY	Every pipeline company shall pay a special license fee in addition to those now required by law; such funds shall be paid into the state treasury and designated "Public Service Commission."
660	6660	CONSUMER ADVOCATES	Budgetary transfer from main cash control account. These funds are used to pay personnel expenses and travel expenses of the Consumer Advocates.
661	6661	EMPLOYEE PREM CONTRIB	Premiums paid by employees, such as insurance premiums.
662	6662	EMPLOYER PREM CONTRIB	Premiums paid by employers, such as insurance premiums
663	6663	STATE OF WV MAGAZ SALES	Revenues generated from the sale of West Virginia magazines.
664	6664	STATE PARK SALES	Revenue from state parks. DNR use only.
665	6665	FREIGHT REVENUE ( RR )	Revenue generated by the movement of freight by the South Branch Valley Railroad. This railroad is operated by the State Rail Authority.
666	6666	LOTTERY GAME TICK SALES	Revenue generated from the sale of lottery tickets.
668	6668	EQUIP RENTAL INCOME	Income provided from equipment rental
669	6669	OTHER RENTAL INCOME	Income provided from rental of state assets other than equipment
670	6670	GIFTS	Used to record private, state and local gifts and donations.
671	6671	NON- FED GRANTS	Funds received from nonfederal sources for various grants and contracts
672	6672	HE INT-AG ADM SER/CON/FEE	Revenue received for services provided to administratively linked two year/four year institutions of higher education. (Higher Education use only.)
673	6673	SURETY BONDS	Revenues generated from surety bonds and any forfeitures thereof.
674	6674	WAGE BONDS	Revenues generated from wage bonds.
675	6675	PERFORMANCE BONDS	Revenues generated from performance bonds.
676	6676	INS PROCEEDS- EQUIP LOSS	Money received from insurance companies for damaged or lost equipment.
677	6677	INS PROCEEDS- BLDG LOSS	Money received from insurance companies for damaged buildings.
678	6678	OTHER INS PROCEEDS	To include all miscellaneous insurance proceeds such as refunds on insurance claims
679	6679	TUITION & FEES	Collected by colleges and universities, e.g., educational and general fees, capital fees, auxiliary fees and other similar enrollment, course or program specific fees.
680	6680	ROOM & BOARD	Used to record all housing and residence life revenues collected by the higher education institutions.

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681	6681	STUDENT UNION	Counter sales collected at the student unions.
682	6682	ATHLETIC EVENT INCOME	Used to record athletic game ticket sales, athletic department field rentals, tournament fees and miscellaneous.
683	6683	ATHL EVENT TV RECEIPTS	Used to record television receipts relating to athletic events
684	6684	BOOKSTORE SALES- COL,UNIV	Used to record bookstore revenues.
685	6685	GAS-WELL CERT-DEPT ENV PR	Fees assessed by the Oil and Gas Division on natural gas wells.
686	6686	TIMBER & WOOD FEES	Fees assessed for each parcel of land owned. Fees are either \$2 or \$10 per parcel. The assessor places the amount of the fee. These funds will be used for supporting various expenses incurred by the Division of Forestry.
687	6687	HOSP PAT CARE COLLECTIONS	Collections by hospitals for patient care.
688	6688	PERSONNEL FEES	Fees assessed by the Division of Personnel to state agencies and other user agencies (i.e., county boards of health) for maintaining civil service classified employees and exempt employees.
689	6689	SOLID WSTE ASSESS FEES	Collections from solid waste assessment fees.
690	6690	SPECIAL CONSERVATION TAX	Owners of leases on oil and gas for the exploration, development or production of oil and natural gas shall pay to the Oil and Gas Conservation Commission a special oil and gas conservation tax of three cents for each acre under lease, excluding from the tax the first 25,000 acres. The commission shall deposit monies collected to the credit of the Special Oil and Gas Conservation Fund. The tax shall be paid annually on or before the first day of July each year for the proceeding fiscal year.
691	6691	PUBLIC UTILITIES TAX	Tax assessed by the Public Service Commission on public utilities based upon the amount of real and personal property owned.
692	6692	INSTITUTIONAL COLLECTIONS	Money collected from mental institutions, correctional institutions, any voluntary payments for tuberculosis sanitarium, and those hospitals and institutions not included above.
693	6693	SALES-OTHER	Miscellaneous sales.
694	6694	REDEMPTION OF FORT LANDS	Any real estate included in such list may be redeemed at any time before sale as provided in W.Va. Code §11A-3.
695	6695	UNREDEEMED PARI-MUTUEL TK	Uncashed ticket monies that are unclaimed by winning ticket holders.
696	6696	OTHR COLL/FEES/LIC & INCM	Miscellaneous collections, fees, licenses, and income. (Not for collection of state imposed taxes - Use Revenue Source 6878.) Note: Do not use this revenue source if another revenue source is appropriate and defines the type of revenue collection you are recording.
697	6697	OPERATING FUNDS TRANSFER	Transfer of operating funds from one account to another.
698	6698	LIAB & PROPERTY INS FEES	Collections for liability and property insurance premiums and fees.
915	6701	TRANSFER TO GR	Revenue received that is transferred to the general revenue fund.
914	6702	STATE APPROPRIATION	Higher Education Use Only
907	6703	LIQUOR SALES	Revenue derived from liquor sales to retail stores
New	6704	ENFORCEMENT REVENUE	ABCA Use Only
New	6705	GRANTS	GRANTS
908	6706	WINE LICENSES	ABCA Use Only
909	6707	LIQUOR LICENSES	ABCA Use Only
910	6708	RETAIL LIQUOR REBID	ABCA Use Only
New	6709	STO SERVICE FEE	Fees for services in which the State Treasurer's Office incurs additional costs. Fees may also be for certain technology services provided by the State Treasurer's Office information Technology Division. (State Treasurer's Office use only.)
New	6711	STUDY GUIDES	Revenue generated from the sale of study guides.
890	6712	LIM VID LOT BID&PERMIT FE	Collection of bid fees and permit fees from Limited Video Lottery retailers and operators. The bid fees are collected every ten (10) years and the permit fees are collected every year.
891	6713	PARI-MUTUEL TAX	Taxes derived from dog and thoroughbred racing.
892	6714	HORIZ WELL CTRL PERMIT FE	Fees to obtain initial, secondary and renewal permits for oil and gas well exploration associated with horizontal drilling activities.

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889	6715	LAND SALES	Revenue generated from the sale of land, buildings or real property. Agency must be able to sell and deposit money per authorizing statutory code. Example: W.Va. Code §18B-14-5.
New	6716	NSF CHECK CHARGE	NSF CHECK CHARGE
850	6850	REGIONAL JAIL PER DIEM	Money collected from counties, state or federal government for housing inmates at the Regional Jails.
851	6851	MEMBER DEPOSIT STATE	Employee deposits that are invested for retirement.
852	6852	EMPLOYER ACCUMULATION STATE	Deposits from employer for employee's retirement
853	6853	RETIREMENT RESERVE STATE	RETIREMENT RESERVE STATE
854	6854	REINSTATEMENTS STATE	Employees who left state government and withdrew their deposits can reinstate their retirement deposits if they return to state government.
855	6855	MEMBER DEPOSIT NON STATE	Employee deposits that are invested for retirement.
856	6856	EMPLOYERS ACCUMULATION NON	Deposits from the employer for the employee's retirement.
858	6858	REINSTATEMENTS NON STATE	Employees who left a nonstate agency and withdrew their deposits can reinstate their retirement deposits if they return to a nonstate agency.
859	6859	GOVT DONATED FOOD ASESMT	To be used to record revenue associated with reimbursement of administrative expenses related to the donated food program.
860	6860	FARM SALES	Used to record all farm revenues including dairy sales, produce sales, livestock sales, greenhouse sales, etc.
861	6861	INTERAGENCY FED PAYMENTS	Used to record all farm revenues including dairy sales, produce sales, livestock sales, greenhouse sales, etc.
862	6862	CLEARING-SPECIAL REVENUE	Clearing account for Special Revenues until proper allocations can be made. Also for use by Higher Education Policy Commission to disburse bond proceeds to the institutions.
863	6863	TAX SHELTERED ANNUITY	Employee collections deposited into tax sheltered annuity
864	6864	INTEREST ON RETRD PROPERT	Interest earnings on Unclaimed Property principal that must be returned to claimant. (Treasurer's use only.)
865	6865	FORFEITURE PROP PROCEEDS	To be used to record revenue associated with the forfeiture of property. (Treasurer's use only.)
866	6866	TRUST FUNDS-DEBT SERVICE	To be used to record funds received from non-State entities and transfers from State entities holding funds in a trustee capacity to be used to pay debt service.
867	6867	OPERATING PERMIT FEES	Fees to obtain the renewals and permits for surface mining.
868	6868	FINES & PENALTIES	Paid by those who violate the laws as described in the West Virginia Statute.
869	6869	WELL WORK PERMIT FEES	Fees to obtain the renewals and permits for oil and gas wells.
870	6870	BANKRUPTCY RECOVERIES	Revenue recognized from the segregation of recovery receipts from bankruptcy settlements.
871	6871	PRCDS S/L TERM BORROWING	Temporary loans to the State. Includes bond proceeds.
872	6872	INTERNATIONAL FUEL TAX	A federally-mandated program to collect tax imposed on the sale of fuel on trucking companies motor carriers
873	6873	LITIGATION, AWARDS, STLMT	Litigation, award and court settlements where the state acts as the trustee for disbursement of funds.
874	6874	COURT SETTLEMENT REVENUES	Proceeds from litigation, court and other legal settlements.
875	6875	TUITION TRUST CONTRIB	Collections for the prepayment of tuition fees
876	6876	EMPLOYER PREM RECOVERIES	Premiums collected as a result of third party collection activities.
877	6877	INFRASTRUCTURE BOND PROJ	Infrastructure bond proceeds transferred to the state treasury by a third party trustee
878	6878	OTHER TAXES	To record collection of state imposed taxes other than those deposited into General Revenue. Use this code to record miscellaneous tax revenues in place of Revenue Source 6696.
879	6879	SELF INSURED BUY IN/OUT	Payments received from employers to buy in to the regular Workers' Compensation Program or to buy out (self-insured) from the regular Workers' Compensation Program.
880	6880	FED FDS FROM NON-STATE AG	To be used to record revenue by an agency receiving funds from a non-state entity when the receiving agency wants to track and identify the original source of the revenue as Federal Funds. (See Revenue Source 6861 for revenue from another state agency)
881	6881	LEGIS REDIRECTED DEPOSITS	Moneys received as a result of Legislative Directive that would have been originally deposited into the intended fund. (W.Va. Code §11-24-43 Dedication of corporation net income tax proceeds, §11-15-9 (b) (6) construction materials for highways consumer sales tax to Division of Highways.)
882	6882	OPEB EMPLOYER CONTRIBUTIO	Other Postemployment Benefit (OPEB) Employer/Retiree Contributions paid by employers.

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883	6883	INS COMM DEDICATED PIT	Dedicated personal income tax proceeds for payment of the unfunded liability of the workers' compensation old fund.
884	6884	INS COMM DEDICATE VLP	Dedicated net terminal income deposited into the Workers' Compensation Debt Reduction Fund.
885	6885	INS COMM PREM SURCHARGE	A percentage surcharge remitted by private carriers collected from policy holders.
886	6886	TABLE GAMES PRIVILEGE TAX	A tax on adjusted gross receipts based on proceeds from operation of table games.
887	6887	GROSS TERNIMAL VIDEO PROC	Revenue generated from video lottery machines.
888	6888	DEPARTMENTAL FEES (SR)	Fees collected that are specific to each department. (Special Revenue only. General Revenue use 5592.)
897	6889	ANIMAL REPLACEMENT COSTS	Revenue received from replacement of animals. DNR Use Only
898	6890	ASSESSMENTS	Revenue received from assessment fees not otherwise specified.
696	6891	INCOME	Revenue received from services rendered not otherwise specified
696	6892	LEASE	Revenue received from leases.
901	6893	LICENSES - OTHER	Revenue received from miscellaneous licenses not otherwise specified
902	6894	PERMITS	Revenue received for miscellaneous permits not otherwise specified.
696	6895	REGISTRATION	Revenue received from registration fees paid for an event, including conferences, training, and other events.
904	6896	ROYALTIES	Revenue generated from an agreement for the rights to use an asset of the state such as oil & gas or mineral leases.
905	6897	INTEREST	Revenue derived from interest on loans and other interest. See revenue source 523 for interest on investments.
911	6898	BLASTING FEES	Revenue generated from blasting permits.
912	6899	EDUCATION MATERIAL SALES	Revenue generated from the sale educational material including training manuals, and other material meant to help an individual prepare for a certification or licensing exam
913	6900	SURPLUS MATERIAL SALES	Revenue returned to an agency after being sold by Surplus Property.
New	6902	AUXILIARY ENTERPRISE REVENUE	Higher Education Use Only
New	6903	CAPITAL GIFTS	Higher Education Use Only
New	6904	CAPITAL GRANTS	Higher Education Use Only
New	6905	CAPITAL PAYMENTS OF BEHALF	Higher Education Use Only
New	6906	CAPITAL PROJECTS FROM THE COMMISSION	Higher Education Use Only
New	6907	HIGHER EDUCATION INTER-AGENCY ADMINISTRATIVE SERVICE CONTRACT	Higher Education Use Only
New	6908	LOCAL GRANTS AND CONTRACTS	Higher Education Use Only
New	6909	Sales and Services of Educational Activities	Higher Education Use Only
New	6910	BOND PROCEEDS	Higher Education Use Only
New	6911	CAPITAL BOND PROCEEDS FROM THE STATE	Higher Education Use Only
New	6912	OTHER OPERATING REVENUE	Higher Education Use Only
New	8390	REIMBURSEMENT FROM OTHER GOVERNMENTS	Higher Education Use Only
New	8391	GAIN/LOSS SALE OR DISPOSITION	For Fixed Assets
651	6651	OTHER REGISTRATION FEES	Fees that when paid would allow the payer to receive a designated benefit or privilege
893	6717	ELIGIBLE ACUTE CARE PROVIDER ENHANCEMENT	Additional tax on gross receipts imposed on certain eligible acute care providers that provide inpatient or outpatient hospital services in West Virginia through a Medicaid upper payment limit program as defined in W.Va. Code §11-27-38 (a).

WVFIMS Revenue Source Code	wv OASIS Revenue Source Code	wv OASIS Revenue Source Name	wvOASIS Revenue Definition
894	6718	STATE TREASURER'S OFFICE SERVICE FEE	Fees for services in which the State Treasurer's Office incurs additional costs. Fees may also be for certain technology services provided by the State Treasurer's Office information Technology Division. (State Treasurer's Office use only.)
895	6719	THE HIGHLANDS TAX INCREMENT FINANCING	Funds deposited into the Economic Opportunity Development District Fund (1347) to the benefit of an economic development district which has utilized Tax Increment Financing (TIF). Proceeds deposited for Ft. Henry, Ohio County.
896	6721	CHARLES POINT TAX INCREMENT FINANCING	Funds deposited into the Economic Opportunity Development District Fund (1347) to the benefit of an economic development district which has utilized Tax Increment Financing (TIF). Proceeds deposited for Harrison County.
903	6901	EVENT REGISTRATION FEES	EVENT REGISTRATION FEES
<b>Revenue Sources for Federal Revenue</b>			
701	7701	COMMERCE DEPARTMENT OF	Revenue received from the federal Department of Commerce
702	7702	DEFENSE DEPARTMENT OF	Revenue received from the federal Department of Defense
703	7703	EDUCATIONAL DEPARTMENT OF	Revenue received from the federal Department of Education
704	7704	ENERGY DEPARTMENT OF	Revenue received from the federal Department of Energy
705	7705	HEALTH & HUMAN SRV DEPT	Revenue received from the federal Department of Health and Human Services
706	7706	HSNG & URBAN DEV DEPT OF	Revenue received from the federal Department of Housing and Urban Development
707	7707	INTERIOR DEPARTMENT OF	Collections from the federal government for the West Virginia Historic Preservation Fund and other cooperative federally funded programs.
708	7708	JUSTICE DEPARTMENT OF	Revenue received from the federal Department of Justice
709	7709	LABOR DEPARTMENT OF	Revenue received from the federal Department of Labor
710	7710	STATE DEPARTMENT OF	Revenue received from the federal Department of State
711	7711	DEPT OF TRANSPORTATION	All monies received from the federal government for transportation related functions shall be expended as provided or as may hereafter be provided by act of Congress
712	7712	TREASURY DEPARTMENT OF	Revenue received from the federal Department of Treasury
713	7713	AGRICULTURE DEPARTMENT OF	Used to record federal appropriations and agriculture grants and contracts including overhead relating to same.
715	7715	COMM FOR NATL COMM SERVIC	Revenue received from the federal Commission for National and Community Service.
716	7716	APPALACHIAN REGIONAL COMM	Revenue received from the Appalachian Regional Commission
717	7717	CIVIL AERONAUTICS BOARD	Revenue received from the Civil Aeronautics Board
720	7720	CORP FOR PUB BROADCASTING	Revenue received from the Corporation of Public Broadcasting
721	7721	ENVIRONMENTAL PRO AGN	Revenue received from the Environmental Protection Agency
722	7722	EQUAL EMPL OPPORTUNITY CM	Revenue received from the federal Equal Employment Opportunity Commission
724	7724	EMERGENCY FEDERAL RELIEF	Revenue received from the federal government to provide for emergency federal relief when a disaster has occurred.
726	7726	GENERAL SERVICES ADM	Revenue received from the federal General Services Administration
727	7727	INTERSTATE COMMERCE COMM	Revenue received from the federal Interstate Commerce Commission
728	7728	LIBRARY OF CONGRESS	Revenue received from the Library of Congress
729	7729	NATIONAL SCIENCE FOUND	Revenue received from the federal National Science Foundation
730	7730	OFFICE OF PERSONNEL MNGMT	Revenue received from the federal Office of Personnel Management
731	7731	VETERANS ADM	Revenue received from the federal Veterans Administration
732	7732	NAT ENDOWMENT FOR THE ART	Revenue received from the federal National Endowment of the Arts
735	7735	INSTITUTE OF MUSEUM SRV	Revenue received from the federal Institute of Museum Services
737	7737	FEDERAL GRANTS	Revenue received for federal grants
738	7738	FEDERAL BLOCK GRANTS	Revenue received from a federal entity for federal block grants.
740	7740	MISCELLANEOUS	Revenue received from any other federal entity.
New	7741	FEDERAL AID PRIMARY	Revenue received for the Federal Aid Highway program.
New	7747	FED HIGHWAYS AGENCY-FHWA	Revenue received from the Federal Highway Administration
748	7748	HOMELAND SECURITY DEPT OF	Revenue received from the federal Department of Homeland Security