

Taxable Object Codes

Sales tax must be collected on all taxable revenue. Revenue object codes can be viewed in FAMIS screen 806 or searched at [Object Code Search](#).

The most commonly used revenue object codes range from 0352 to 0794. Below is a listing of the revenue codes and their taxability.

Royalties

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|-----------------------|------------------|---|
| 0352 | Royalties-Land Income | No | Used exclusively to record royalties on land investments. |
| 0353 | Royalties-Other | No | Used to record royalty income for books, journals, etc. |

Commissions

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|-------------------------|------------------|---|
| 0400 | Commissions-Concessions | No | Used to record commissions from concessions. |
| 0401 | Commissions-Other | No | Used to record ring and bookstore commissions. |
| 0402 | Commissions-Vending | No | Used to record commissions from vending machines. |

Rentals

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|--------------------|------------------|--|
| 0433 | Rental - Booth | No | Used to record revenues for the rental of booth or space in conjunction with an open house or career fair. |
| 0435 | Rental - Equipment | Yes | Used to record revenues for the rental of iPads, tables, walkie-talkies, projectors, shovels, chairs, etc. |

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|------|------------------|---------------------|---|
| 0440 | Rental - Office | No | Used to record revenue for rental of office space. |
| 0441 | Rental - Room | No | Used to record revenue for rental of conference rooms, Vista room, ECAC facilities, etc. |
| 0442 | Rental - Space | No | Used to record revenue for rental of spaces used for tailgate parties, outdoor areas, walkways, pavilions, rotundas, cubicles, etc. |
| 0443 | Rental - Other | Yes, in some cases. | Used to record revenue for rental of any other item not already covered by the other rental codes. |

Sales

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|---|------------------|--|
| 0479 | Sales - Sponsorships | No | Must be a qualified sponsorship payment. A sponsorship is usually a gift unless they receive "monetary" benefits in return. For example, tickets, meals, clothing, etc. The fair market value of these types of benefits that the donor receives in return for their contribution should be deducted from the contribution amount. All the advertising has been deemed by the tax courts as "NOT" a benefit, and therefore; is not subtracted from the contribution for receipting purposes. |
| 0480 | Sales - Advertising | No | Used to record revenues collected for the sale of advertisements. |
| 0482 | Sales - Books | Yes | Used to record revenue from the sale of books. |
| 0486 | Sales - Conferences Fees | No | Used to record revenue for conferences, workshops, or seminars where there is no "hands-on" training (i.e., a speaker is lecturing using PowerPoint or hand-outs). See also code 0520. |
| 0488 | Sales - Drugs, Medicine, Medical Supplies | Yes | Taxable in some cases depending on the items sold. If they are actual medicines, or items containing medication, or prescriptions, |

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|---|------------------|--|
| | | | they are NOT taxable. Taxable items include non-medicated lip balm, shoe insoles, non-medicated prophylactics, non-medicated ointments, etc. |
| 0489 | Sales - Electricity | Yes | Electricity is taxable if it is not being provided to a residential dwelling. In all other cases, sales tax must be collected. |
| 0492 | Sales - Food - Other | Yes | Used to record the revenue received from the sale of refreshments and alcohol. |
| 0499 | Sales - Material | Yes | Used to record revenue for the sale of various materials used while providing services. |
| 0501 | Sales - Meals - Other | Yes | Used to record revenue for banquets and social events where a meal is served. |
| 0502 | Sales - Membership Fees | No | Used to record revenue collected for memberships to non-student organizations. |
| 0503 | Sales - Merchandise | Yes | Used to record revenue collected for the sale of mugs, pens, picture frames, etc. |
| 0504 | Sales - Obsolete/Surplus Capital Property | Yes | Used exclusively by the Division of Business Affairs. |
| 0508 | Sales - Parking Fees - Other | Yes | Used to record revenue collected for the sale of visitor parking. |
| 0509 | Sales - Parking Fees - Faculty and Staff | No | Used to record the revenue collected for the sale of employee and student parking. |
| 0511 | Sales - Postage | Yes | Used to record the shipping of taxable items in Texas. |
| 0513 | Sales - Printed Materials | Yes | Used to record revenue collected for the sale of pamphlets, reports, etc. |
| 0515 | Sales - Programs | Yes | Used to record revenue collected for the sale of programs (excludes |

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|-------------------------------|---------------------|--|
| 0516 | Sales -Publications | Yes | computer programming services). Used to record revenue collected for the sale of individual magazines, articles not classified as books and newspapers. Newspapers are not taxable. |
| 0519 | Sales - Salvage | Yes | Used to record the revenue collected from the sale of salvage items. This is taxable unless it is purchased for resale. However, a resale certificate or tax exemption certificate must be obtained. |
| 0520 | Sales - Short Course Fees | No | Used to record revenue for conferences, workshops, seminars where there is "hands on training." Learning to judge meat or change oil are examples of hands on training. |
| 0522 | Sales - Subscriptions | Yes | Used to record revenue collected from the sale of magazine subscriptions. This is not taxable as long as the magazine is sold for a semiannual or longer period and is distributed as second class mail. |
| 0523 | Sales - Supplies | Yes | Used to record revenue collected for the sale of tape, paper, glue, paper clips, etc. |
| 0524 | Sales - Supplies - Computer | Yes | Used to record revenue collected for the sale of keyboards, computer mouse devices, cords, printers, etc. |
| 0525 | Sales - Supplies - Laboratory | Yes | Used to record revenue collected for the sale of beakers, goggles, petri dishes, etc. |
| 0526 | Sales - Supplies - Shop | Yes | Used to record revenue collected for the sale of paper towels, aluminum, metal brushes, etc. |
| 0527 | Sales - Surplus Vehicles | No | Used to record revenue collected from the sale of vehicles. These sales are subject only to the Motor Vehicle Sales Tax, which is collected by the County Tax Assessor-Collector. |
| 0528 | Sales - Tickets | Yes, in some cases. | Taxable if for admission to movie theatres, antique shows, sporting |

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|----------------------------|------------------|--|
| | | | events, carnivals, golf courses, amusement parks, and the like. However, it is not taxable if the event is provided exclusively by an educational (including institutions of higher education), religious, law enforcement, or charitable association or organization, as long as no part of proceeds goes to the benefit of a private individual. See code 0501 if selling tickets to attend a banquet. |
| 0529 | Sales - Transcripts | No | Used to record revenue collected for the sale of transcripts. |
| 0530 | Sales - Vending | Yes | Used to record revenue received from coin operated machines. |
| 0532 | Sales - Insurance Premiums | No | Used to record revenue collected for insurance premiums. |
| 0574 | Sales - Other | Yes | Used to record revenue for the sale of blank CDs, table clothes, etc. See also code 0503 sales-merchandise. |

Services

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|----------------------------|------------------|---|
| 0575 | Services - Administration | Yes | Used to record revenue collected for administrative services. |
| 0576 | Services - Artist | Yes | Used to record revenue for the production of artwork. |
| 0581 | Services - Data Processing | Yes | Used to record revenue from the use of a computer for word processing, data entry, data production, or compilation, storage, and manipulation of information. Examples of data processing, includes check preparation, accounts payable or receivable preparation, and web site creation, storage and maintenance. Merely using a computer as a tool to help perform a professional service is not a data processing service. |
| 0593 | Services - Printing | Yes | Used to record revenue for printing services. |

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|--|---------------------|---|
| 0594 | Services - Professional | Yes | Professional services are those services provided by professionals. Someone with a license. |
| 0597 | Services - Repairs and Cleaning | Yes | Used to record revenue collected for cleaning and repair services. |
| 0598 | Services - Reproduction, Scan, Imaging | Yes | Used to record revenue for copy services and mailing lists. |
| 0620 | Services - Other Contracted | Yes, in some cases. | Used to record revenue for other contracted temporary services, including bookkeeping services, auctioneering, data analysis, armored car services, interpreters, board and care of animals, moving of office contents, photographers, videotaping services, appraisal services, embalming, fingerprinting services, finder services, calligraphy, cremation, collection agency services, drafting, crop dusting, dredging services, notary services, locksmith, key duplication, hay harvesting and hauling, horticultural services, interior design services, accreditation services, skip-tracing services, and any other contracted services not listed under another code. |
| 0624 | Services - Other | Yes | Do not use. Use code 0620 instead. |
| 0692 | Services - Laminating | Yes, in some cases. | Used to record revenue collected from students and university departments for laminating materials. However, sales to the general public are taxable. |

Licensing

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|-----------------------------|------------------|---|
| 0690 | Services - Lump Sum | No | Used exclusively by the Division of Business Affairs. |
| 0691 | Services - Lump Sum Faculty | No | Used exclusively by the Division of Business Affairs. |

Fines & Penalties

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|------|-------------------------------------|------------------|---|
| 0705 | Cash Over and Short | No | Used to record overages and shortages on bank deposits. |
| 0710 | Fines - Overdue Books | No | Used to record fines associated with overdue library books. |
| 0711 | Fines - Other | No | Used to record fines associated with items other than library books. |
| 0712 | Penalties | No | Used to record penalties not already specifically labeled. |
| 0714 | Penalties - Returned Checks | No | Used to record penalties for making payment with a non-sufficient (NSF) check. Current rate is \$25.00. |
| 0715 | Penalties - Parking Violations | No | Used to record revenue collected from parking violations. |
| 0716 | Penalties - Moving Violations | No | Used to record revenue collected from moving violations. |
| 0717 | Penalties - Parking in Handicapped | No | Used to record revenue collected for misuse of handicapped spaces. |
| 0724 | Forfeitures | No | Used to record the forfeitures of deposits. |
| 0725 | Administrative Allowance | No | Used to record revenue of administrative allowance. |
| 0728 | Reimbursement - Other | No | Used to record revenue collected for miscellaneous expenses. |
| 0741 | Sales - Noncapitalized Plant Assets | Yes | Used exclusively by the Division of Business Affairs. |
| 0745 | Interest - Late Payment | No | Used to record revenue for interest on late payments. |
| 0751 | Collegiate Licensing Income | No | Used to record revenue collected for the use of the TAMUSA brand name. |
| 0760 | Insurance Recoveries | No | Used to record revenue received from insurance recoveries. |

| Code | FAMIS Definition | Taxable (Yes/No) | Description |
|-------------|-------------------------|-------------------------|---|
| 0794 | Agency Funds | No | Used to record deposits make to agency funds not belonging to TAMUSA. |