

# PayPal Reports - Category, SubCategory, and T-Codes

Information regarding Categories, SubCategories, and T-Codes is outlined below. Each transaction of a merchant is assigned a T-Code, transaction event code, based on the type of transaction.

This table information is most useful in relation to the Monthly Statement Report. As outlined in the Monthly Statement Report Specification, the PDF version of the report details balance totals by Category in the Activity Summary. The subsections of Activity Summary detail balance totals by SubCategory. The table below should be utilized to understand which transactions are within the Categories and SubCategories.

Each Category has multiple SubCategories, each of which has multiple T-Codes. Each T-Code has a Description, assignment of Debit/Credit, and further information.

Note that any T-Code can be either a Credit (CR), or Debit (DR) based on the direction of the payment relative to the subject of the payment. For example, an Express Checkout event (T0006) is recorded as a CR in the case where the subject is a seller (receiving funds for a payment) and as a DR in the case where the subject is a buyer (sending funds for a payment).

The information in the table below is subject to change, and will be updated periodically.

Category	SubCategory	T-Code	T-Code Description	Debit or Credit	T-Code Information
Authorizations	Authorizations	1300	General Authorization	CR	
Authorizations	Authorizations	1300	General Authorization	DR	
Authorizations	Authorizations	1302	Void of Authorization	CR	
Authorizations	Authorizations	1302	Void of Authorization	DR	
Authorizations	ReAuthorization	1301	ReAuthorization	CR	
Authorizations	ReAuthorization	1301	ReAuthorization	DR	
Chargeback	Chargeback Activity	1201	Chargeback	CR	
Chargeback	Chargeback Activity	1201	Chargeback	DR	
Chargeback	Chargeback Activity	1202	Chargeback Reversal	CR	Reversals (Chargebacks won, where the merchant receives a reimbursement for the Chargeback amount).
Chargeback	Chargeback Activity	1202	Chargeback Reversal	DR	Reversals (Chargebacks won, where the merchant receives a reimbursement for the Chargeback amount).
Chargeback	Chargeback Activity	1208	PACMAN Buyer cancellation	CR	Adjustment to PayPal Account for Reversal of chargeback reversal based on cancellation of a chargeback in the PayPal system.
Chargeback	Chargeback Activity	1208	PACMAN Buyer cancellation	DR	Adjustment to PayPal Account for Reversal of chargeback reversal based

					on cancellation of a chargeback in the PayPal system.
Chargeback	Chargeback Activity	1207	PACMAN Repepresentment Rejected	CR	Adjustment to PayPal Account for Reversal of payment based on rejection of the representment for a chargeback in PayPal.
Chargeback	Chargeback Activity	1207	PACMAN Repepresentment Rejected	DR	Adjustment to PayPal Account for Reversal of payment based on rejection of the representment for a chargeback in the PayPal.
Chargeback	Chargeback Activity	1106	Payment Reversal	CR	Initiated by PayPal. Completion of a chargeback.
Chargeback	Chargeback Activity	1106	Payment Reversal	DR	Initiated by PayPal. Completion of a chargeback.
Chargeback	Chargeback Activity	1205	Reimbursement of Chargeback	CR	
Chargeback	Chargeback Activity	1205	Reimbursement of Chargeback	DR	
Chargeback	Chargeback Adjustments	1201	Chargeback	DR	
Chargeback	Chargeback Adjustments	1202	Chargeback Reversal	DR	
Chargeback	Chargeback Adjustments	1208	PACMAN Buyer cancellation	DR	Adjustment to PayPal Account for Reversal of chargeback reversal based on cancellation of a chargeback in the PayPal system.
Chargeback	Chargeback Adjustments	1207	PACMAN Repepresentment Rejected	DR	Adjustment to PayPal Account for Reversal of payment based on rejection of the representment for a chargeback in PayPal.
Chargeback	Chargeback Adjustments	1205	Reimbursement of Chargeback	DR	
Chargeback	Chargeback Hold	1111	Cancellation of Hold for Dispute Resolution	DR	Cancellation of temporary hold to cover possible chargeback.
Chargeback	Chargeback Hold	1110	Hold on Balance for Dispute Investigation	DR	Hold to cover possible chargeback.
Chargeback	Chargeback Releases	1111	Cancellation of Hold for Dispute Resolution	CR	Cancellation of temporary hold to cover possible chargeback.
Chargeback	Chargeback Releases	1110	Hold on Balance for Dispute Investigation	CR	Hold to cover possible chargeback.
Chargeback	Chargeback Reversals	1106	Payment Reversal	CR	Initiated by PayPal. Completion of a chargeback.
Deposits and Credits	Account Transfer	2000	General intra-account transfer	CR	
Deposits and Credits	Account Transfer	2003	Transfer To External GL Entity	CR	

Deposits and Credits	Adjustments	1203	Charge-off Adjustment	CR	
Deposits and Credits	Adjustments	1200	General Account Adjustment	CR	
Deposits and Credits	Adjustments	1204	Incentive Adjustment	CR	
Deposits and Credits	Balance Manager Account Bonus	803	Balance Manager Account Bonus	CR	
Deposits and Credits	BillPay transaction	1000	BillPay transaction	CR	
Deposits and Credits	BML Credit - Transfer from BML	1601	BML Credit - Transfer from BML	CR	
Deposits and Credits	BML Withdrawal - Transfer to BML	1801	BML Withdrawal - Transfer to BML	CR	
Deposits and Credits	BML Withdrawal - Transfer to BML	1603	Buyer Credit Payment Withdrawal - Transfer To BML	CR	
Deposits and Credits	Bonus for Bank Funding Program	806	Bonus for First ACH Use	CR	
Deposits and Credits	Correction Adjustment	1900	General Account Correction	CR	
Deposits and Credits	Coupon applied	903	Coupon Redemption	CR	
Deposits and Credits	Credit Card Cash Back Bonus	808	Credit Card Cash Back Bonus	CR	The monthly cash back accrued based on PayPal Extras Card signatures transactions for cash back program enrollees.
Deposits and Credits	Credit Card Deposit	701	Credit Card Deposit for Negative PayPal Account Balance	CR	
Deposits and Credits	Credit Card Security Credit	807	CC Security Charge Refund	CR	
Deposits and Credits	Debit Card Cash Back Bonus	801	Debit Card Cash Back Bonus	CR	Requires a PayPal debit card associated with the PayPal account. The monthly cash back accrued based on Merchant Debit Card signatures transactions for cash back program enrollees.
Deposits and Credits	Debit card purchase	503	Hidden Virtual PayPal Debit Card Transaction	CR	
Deposits and Credits	Debit Card Reversal	1102	Reversal of Debit Card Transaction	CR	Reversal of a debit card payment. Requires a PayPal debit card.

Deposits and Credits	Electronic Funds Transfer	303	Electronic Funds Transfer Funding	CR	
Deposits and Credits	General Bonus	800	General Bonus	CR	
Deposits and Credits	General Credit Card Deposit	700	General Credit Card Deposit	CR	Purchase with a credit card.
Deposits and Credits	General Credit Card Withdrawal	600	General Credit Card Withdrawal	CR	Reversal of purchase with a credit card. Seen only in PayPal account of the credit card owner.
Deposits and Credits	General Dividend	1400	General Dividend	CR	
Deposits and Credits	General Incentive/Certificate Redemption	900	General Incentive/Certificate Redemption	CR	
Deposits and Credits	General Reversal	1100	General Reversal	CR	
Deposits and Credits	General Withdrawal to Non-Bank Institution	1700	General withdrawal to not bank entity	CR	
Deposits and Credits	Generic instrument (PLCC)	3000	General GI/Open wallet Transaction	CR	
Deposits and Credits	Gift Certificate applied	901	Gift Certificate Redemption	CR	
Deposits and Credits	Instant Payment Review	1116	Instant Payment Review (IPR) reversal	CR	
Deposits and Credits	Merchant Referral Account Bonus	802	Merchant Referral Account Bonus	CR	Must have created a Merchant Referral Bonus link.
Deposits and Credits	MSB Redemption	905	MSB Redemption	CR	
Deposits and Credits	Other debit card activity	500	General PayPal Debit Card Transaction	CR	Requires a PayPal debit card associated with the PayPal account
Deposits and Credits	Other debit card activity	505	PayPal Debit Authorization	CR	
Deposits and Credits	Other debit card activity	504	PayPal Debit Card Cash Advance	CR	
Deposits and Credits	Other debit card activity	501	Virtual PayPal Debit Card Transaction	CR	
Deposits and Credits	Payment Refund	1115	Mass Pay Refund	CR	
Deposits and Credits	Payment Refund	1107	Payment Refund	CR	Initiated by PayPal.
Deposits and Credits	Payment Reversals	1119	Generic Instrument/Open wallet Reversals (Buyer side)	CR	

Deposits and Credits	Payment Reversals	1114	Mass Pay Reversal	CR	
Deposits and Credits	PayPal Buyer Warranty Bonus	804	PayPal Buyer Warranty Bonus	CR	
Deposits and Credits	PayPal Debit Card Withdrawal to ATM	502	PayPal Debit Card Withdrawal to ATM	CR	
Deposits and Credits	PayPal Protection Credit	805	PayPal Protection Bonus, Payout for PayPal Buyer Protection, Payout for Full Protection with PayPal Buyer Credit	CR	
Deposits and Credits	Points Incentive applied	902	Points Incentive Redemption	CR	
Deposits and Credits	Reversal of ACH Deposit	1104	Reversal of ACH Deposit	CR	
Deposits and Credits	Reversal of ACH Withdrawal Transaction	1101	Reversal of ACH Withdrawal Transaction	CR	Reversal of a withdrawal from PayPal balance to a bank account.
Deposits and Credits	Reversal of Points Usage	1103	Reversal of Points Usage	CR	
Deposits and Credits	Reversals	1118	Generic Instrument/Open wallet Reversals (Seller side)	CR	
Deposits and Credits	Reward Voucher applied	904	Reward Voucher Redemption	CR	
Deposits and Credits	Settlement consolidation	2001	Consolidation Transfer	CR	
Deposits and Credits	Transfer Deposit	302	ACH funding for Funds Recovery from Account balance	CR	
Deposits and Credits	Transfer Deposit	300	Bank Deposit to PP Account	CR	
Deposits and Credits	Transfer Deposit	301	PayPal Balance Manager Funding of PayPal Account	CR	PayPal-system generated.
Deposits and Credits	Transfer Withdrawal	401	Auto-sweep	CR	

Deposits and Credits	Transfer Withdrawal	400	General Withdrawal - Bank Account	CR	Settlement Withdrawal or user-initiated.
Deposits and Credits	World Link Withdrawal	1701	World Link withdrawal	CR	
Fees	Chargeback fee	106	Chargeback Fee	CR	Fees charged to a merchant for a credit card chargeback received.
Fees	Chargeback fee	106	Chargeback Fee	DR	Fees charged to a merchant for a credit card chargeback received.
Fees	Fee	100	General Non-Payment Related Fee	CR	
Fees	Fee	100	General Non-Payment Related Fee	DR	
Fees	Fee Credits	1109	Fee Refund	CR	Fees refunded when refunds are issued.
Fees	Fee Credits	1109	Fee Refund	DR	Fees refunded when refunds are issued.
Fees	Fee Credits	1108	Fee Reversal	CR	
Fees	Fee Credits	1108	Fee Reversal	DR	
Fees	Payment Fee	104	Fee for Mass Pay request	CR	
Fees	Payment Fee	104	Fee for Mass Pay request	DR	
Fees	Payment Fee	113	Partner Fee	CR	
Fees	Payment Fee	113	Partner Fee	DR	
Fees	Payment Fee	107	Payment Fee	CR	Fees charged for payments received, plus fees charged for sending Mass Payments.
Fees	Payment Fee	107	Payment Fee	DR	Fees charged for payments received, plus fees charged for sending Mass Payments.
Fees	Product Fee	101	Web Site Payment Pro Account Monthly Fee	CR	
Fees	Product Fee	101	Web Site Payment Pro Account Monthly Fee	DR	
Fees	Service Fee	102	Fee for Foreign ACH withdrawal	CR	
Fees	Service Fee	102	Fee for Foreign ACH withdrawal	DR	
Fees	Service Fee	103	Fee for World Link Check withdrawal	CR	
Fees	Service Fee	103	Fee for World Link Check withdrawal	DR	
Fees	Service Fee	1109	Fee Refund	CR	Fees refunded when refunds are issued.
Fees	Service Fee	1109	Fee Refund	DR	Fees refunded when refunds are issued.

Fees	Service Fee	112	Gift Certificate Expiration Fee	CR	
Fees	Service Fee	112	Gift Certificate Expiration Fee	DR	
Fees	Service Fee	110	International CC withdrawal	CR	
Fees	Service Fee	110	International CC withdrawal	DR	
Fees	Service Fee	111	Warranty Fee for warranty purchase	CR	
Fees	Service Fee	111	Warranty Fee for warranty purchase	DR	
Fees	Withdrawal fee	108	ATM withdrawal	CR	
Fees	Withdrawal fee	108	ATM withdrawal	DR	
Fees	Withdrawal fee	109	Auto-sweep from account	CR	
Fees	Withdrawal fee	109	Auto-sweep from account	DR	
Fees	Withdrawal fee	105	Check withdrawal	CR	
Fees	Withdrawal fee	105	Check withdrawal	DR	
Other	Other	9900	Other	CR	
Other	Other	9900	Other	DR	
Other - Non-balance Impacting	Other - Non-balance Impacting	9800	Display only transaction row	CR	
Other - Non-balance Impacting	Other - Non-balance Impacting	9800	Display only transaction row	DR	
Payables	Funds payable	9701	Funds Payable	CR	Funds provided by PayPal that need to be paid back.
Payables	Funds payable	9702	Funds Receivable	CR	Funds provided by PayPal that are being paid back.
Payables	Payables and Receivables	9700	Payables and Receivables	CR	
Payments received	3rd Party Auction Payment	10	3rd Party Auction Payment	CR	
Payments received	Chained Payment/Refund	17	Chained Payment/Refund	CR	Store to store transfer.
Payments received	Direct Credit Card Payment	5	Direct Credit Card Payment	CR	
Payments received	Donation Payment	13	Donation Payment	CR	
Payments received	eBay Auction Payment	4	eBay Auction Payment	CR	
Payments received	Express Checkout Payment	6	Express Checkout Payment	CR	

Payments received	General Buyer Credit Payment	1602	Buyer Credit Payment	CR	
Payments received	General Buyer Credit Payment	1800	General Buyer Credit Payment	CR	Must have signed up for Buyer Credit.
Payments received	General payment	0	General Payment	CR	
Payments received	Generic Instrument funded Payment	19	Generic Instrument funded Payment	CR	
Payments received	Gift Certificate Purchase	9	Gift Certificate Payment (Purchase)	CR	
Payments received	MAM Reversal	1112	Cancelled Transfer	CR	
Payments received	Mass Pay payment	1	Mass Pay Payment	CR	
Payments received	Mobile Payment	11	Mobile Payment	CR	Payment made via a mobile phone.
Payments received	Payment Bill User Payment	3	PreApproved Payment Bill User Payment	CR	
Payments received	Payments received	2201	Digital goods transaction	CR	Transfer from a credit card funded restricted balance.
Payments received	Payments received	1113	Non Reference Credit Payment	CR	
Payments received	PayPal Buyer Credit Payment Funding	1600	PayPal Buyer Credit Payment Funding	CR	Must have signed up for Buyer Credit.
Payments received	PayPal Here Payment	18	PayPal Here Payment	CR	
Payments received	Postage Payment	8	Postage Payment	CR	Payment to postage carrier.
Payments received	Rebate Payment/Cash Back	14	Rebate Payment/Cash Back	CR	
Payments received	Rebate/Cash back reversal	1117	Rebate/Cash back reversal	CR	
Payments received	Subscription Payment	2	Subscription Payment	CR	
Payments received	Third Party Payout	15	Third Party Payout	CR	
Payments received	Third Party Recoupment	16	Third Party Recoupment	CR	
Payments received	Virtual Terminal Payment	12	Virtual Terminal Payment	CR	
Payments received	Website Payment	7	Website Payment	CR	
Payments sent	3rd Party Auction Payment	10	3rd Party Auction Payment	DR	
Payments sent	Chained Payment/Refund	17	Chained Payment/Refund	DR	Store to store transfer.



Payments sent	Direct Credit Card Payment	5	Direct Credit Card Payment	DR	
Payments sent	Donation Payment	13	Donation Payment	DR	
Payments sent	eBay Auction Payment	4	eBay Auction Payment	DR	
Payments sent	Express Checkout Payment	6	Express Checkout Payment	DR	
Payments sent	General Buyer Credit Payment	1603	Buyer Credit Payment Withdrawal - Transfer To BML	DR	
Payments sent	General Buyer Credit Payment	1800	General Buyer Credit Payment	DR	Must have signed up for Buyer Credit.
Payments sent	General payment	0	General Payment	DR	
Payments sent	Generic Instrument funded Payment	19	Generic Instrument funded Payment	DR	
Payments sent	Gift Certificate Purchase	9	Gift Certificate Payment (Purchase)	DR	
Payments sent	MAM Reversal	1112	Cancelled Transfer	DR	
Payments sent	Mass Pay payment	1	Mass Pay Payment	DR	
Payments sent	Mobile Payment	11	Mobile Payment	DR	Payment made via a mobile phone.
Payments sent	Payment Bill User Payment	3	PreApproved Payment Bill User Payment	DR	
Payments sent	Payment Sent	2201	Digital goods transaction	DR	Transfer from a credit card funded restricted balance.
Payments sent	Payment Sent	1113	Non Reference Credit Payment	DR	
Payments sent	PayPal Buyer Credit Payment Funding	1600	PayPal Buyer Credit Payment Funding	DR	Must have signed up for Buyer Credit.
Payments sent	PayPal Here Payment	18	PayPal Here Payment	DR	
Payments sent	Postage Payment	8	Postage Payment	DR	
Payments sent	Rebate Payment/Cash Back	14	Rebate Payment/Cash Back	DR	
Payments sent	Rebate/Cash back reversal	1117	Rebate/Cash back reversal	DR	
Payments sent	Subscription Payment	2	Subscription Payment	DR	
Payments sent	Third Party Payout	15	Third Party Payout	DR	
Payments sent	Third Party Reconment	16	Third Party Reconment	DR	

Payments sent	Virtual Terminal Payment	12	Virtual Terminal Payment	DR	
Payments sent	Website Payment	7	Website Payment	DR	
Receivables	Funds receivable	9701	Funds Payable	DR	Funds provided by PayPal that need to be paid back.
Receivables	Funds receivable	9702	Funds Receivable	DR	Funds provided by PayPal that are being paid back.
Receivables	Payables and Receivables	9700	Payables and Receivables	DR	
Releases	Account Release	1502	Account Hold for ACH deposit	CR	
Releases	Account Release	2113	Blocked Payments	CR	
Releases	Account Release	2111	External Hold	CR	
Releases	Account Release	1500	General Account Hold	CR	
Releases	Account Release	2101	General Hold	CR	
Releases	Account Release	2102	General Hold Release	CR	
Releases	Account Release	1503	Hold on Available Balance	CR	
Releases	Gift Card redemption	2109	Gift Certificate Purchase	CR	When a gift certificate is purchased by your buyer, then that amount is placed on hold.
Releases	Gift Certificate Redemption	2110	Gift Certificate Redemption	CR	A gift certificate, when redeemed, is available for withdrawal.
Releases	Open PayPal Authorizations	1501	Account Hold for Open Authorization	CR	
Releases	Payment review release	2107	Payment Hold	CR	Payment holds are funds that belong to you that we set aside, such as security deposit. This amount is part of your total balance, and will not be available for withdrawal.
Releases	Payment review release	2105	Payment Review Hold	CR	A payment review hold is used to protect you against unauthorized fraud loss and for seller protection. While a transaction is on payment review hold, we recommend that you do not ship the item. We are reviewing this transaction for up to 24 hours.
Releases	Release	1105	Reversal of General Account Hold	CR	
Releases	Release on payment review release	2108	Payment Release	CR	A payment hold, when released, is now available for withdrawal.
Releases	Release on payment review release	2106	Payment Review Release	CR	A payment review hold, when released, is now available for withdrawal.

Releases	Release on risk release	2112	External Release	CR	
Reserve Release	Reserve Release	2103	Reserve Hold	CR	PayPal is holding x% of funds for y days as a condition for processing for you. This amount is part of your total balance, and will not be available for withdrawal.
Reserve Release	Reserve Release	2104	Reserve Release	CR	A reserve, when released, is now available for withdrawal.
Reserve Withheld	Reserve Hold	2103	Reserve Hold	DR	PayPal is holding x% of funds for y days as a condition for processing for you. This amount is part of your total balance, and will not be available for withdrawal.
Reserve Withheld	Reserve Hold	2104	Reserve Release	DR	A reserve, when released, is now available for withdrawal.
Transfers	Currency Conversion	202	Conversion to Cover Negative Balance	CR	PayPal-system generated.
Transfers	Currency Conversion	202	Conversion to Cover Negative Balance	DR	PayPal-system generated.
Transfers	Currency Conversion	200	General Currency Conversion	CR	Transfer of funds from one currency balance to a different currency balance.
Transfers	Currency Conversion	200	General Currency Conversion	DR	Withdrawal of funds from one currency balance that is covered by funds from a different currency balance.
Transfers	Currency Conversion	201	User Initiated Currency Conversion	CR	
Transfers	Currency Conversion	201	User Initiated Currency Conversion	DR	
Withdrawals and Debits	Account Transfer	2000	General intra-account transfer	DR	
Withdrawals and Debits	Account Transfer	2003	Transfer To External GL Entity	DR	
Withdrawals and Debits	Adjustments	1200	General Account Adjustment	DR	
Withdrawals and Debits	Adjustments	1204	Incentive Adjustment	DR	
Withdrawals and Debits	Balance Manager Account Bonus Reversal	803	Balance Manager Account Bonus	DR	
Withdrawals and Debits	BillPay transaction	1000	BillPay transaction	DR	
Withdrawals and Debits	BML Credit - Transfer from BML	1601	BML Credit - Transfer from BML	DR	
Withdrawals and Debits	BML Withdrawal - Transfer to BML	1801	BML Withdrawal -	DR	

			Transfer to BML		
Withdrawals and Debits	BML Withdrawal - Transfer to BML	1602	Buyer Credit Payment	DR	
Withdrawals and Debits	Bonus for First Bank Activity Reversal	806	Bonus for First ACH Use	DR	
Withdrawals and Debits	Bonus Reversal	800	General Bonus	DR	
Withdrawals and Debits	CC Security Charge Refund	807	CC Security Charge Refund	DR	
Withdrawals and Debits	Charge-off Adjustment	1203	Charge-off Adjustment	DR	
Withdrawals and Debits	Correction Adjustment	1900	General Account Correction	DR	
Withdrawals and Debits	Coupon applied	903	Coupon Redemption	DR	
Withdrawals and Debits	Credit Card Cash Back Bonus	808	Credit Card Cash Back Bonus	DR	The monthly cash back accrued based on PayPal Extras Card signatures transactions for cash back program enrollees.
Withdrawals and Debits	Credit Card Deposit	701	Credit Card Deposit for Negative PayPal Account Balance	DR	
Withdrawals and Debits	Debit Card Authorization	505	PayPal Debit Authorization	DR	
Withdrawals and Debits	Debit Card Bonus Reversal	801	Debit Card Cash Back Bonus	DR	Requires a PayPal debit card associated with the PayPal account. The monthly cash back accrued based on Merchant Debit Card signatures transactions for cash back program enrollees.
Withdrawals and Debits	Debit card purchase	500	General PayPal Debit Card Transaction	DR	Requires a PayPal debit card associated with the PayPal account. The monthly cash back accrued based on Merchant Debit Card signatures transactions for cash back program enrollees.
Withdrawals and Debits	Debit card purchase	501	Virtual PayPal Debit Card Transaction	DR	
Withdrawals and Debits	Electronic Funds Transfer	303	Electronic Funds Transfer Funding	DR	
Withdrawals and Debits	General Credit Card Deposit	700	General Credit Card Deposit	DR	Purchase with a credit card.
Withdrawals and Debits	General Credit Card Withdrawal	600	General Credit Card Withdrawal	DR	Reversal of purchase with a credit card. Seen only in PayPal account of the credit card owner.
Withdrawals and Debits	General Dividend	1400	General Dividend	DR	

Withdrawals and Debits	General Incentive/Certificate Redemption	900	General Incentive/Certificate Redemption	DR	
Withdrawals and Debits	General Reversal	1100	General Reversal	DR	
Withdrawals and Debits	General Withdrawal to Non-Bank Institution	1700	General withdrawal to not bank entity	DR	
Withdrawals and Debits	Generic instrument (PLCC)	3000	General GI/Open wallet Transaction	DR	
Withdrawals and Debits	Gift Certificate applied	901	Gift Certificate Redemption	DR	
Withdrawals and Debits	Instant Payment Review	1116	Instant Payment Review (IPR) reversal	DR	
Withdrawals and Debits	Merchant Referral Account Bonus Reversal	802	Merchant Referral Account Bonus	DR	Must have created a Merchant Referral Bonus link.
Withdrawals and Debits	MSB Redemption	905	MSB Redemption	DR	
Withdrawals and Debits	Other debit card activity	503	Hidden Virtual PayPal Debit Card Transaction	DR	
Withdrawals and Debits	Other debit card activity	502	PayPal Debit Card Withdrawal to ATM	DR	
Withdrawals and Debits	Other debit card activity	1102	Reversal of Debit Card Transaction	DR	Reversal of a debit card payment. Requires a PayPal debit card.
Withdrawals and Debits	Payment Refund	1115	Mass Pay Refund	DR	
Withdrawals and Debits	Payment Refund	1107	Payment Refund	DR	
Withdrawals and Debits	Payment Reversals	1119	Generic Instrument/Open wallet Reversals (Buyer side)	DR	
Withdrawals and Debits	Payment Reversals	1114	Mass Pay Reversal	DR	
Withdrawals and Debits	PayPal Bonus Reversal	805	PayPal Protection Bonus, Payout for PayPal Buyer Protection, Payout for Full Protection with PayPal Buyer Credit	DR	

Withdrawals and Debits	PayPal Buyer Warranty Bonus Reversal	804	PayPal Buyer Warranty Bonus	DR	
Withdrawals and Debits	PayPal Debit Card Cash Advance	504	PayPal Debit Card Cash Advance	DR	
Withdrawals and Debits	Points Incentive applied	902	Points Incentive Redemption	DR	
Withdrawals and Debits	Reversal of ACH Deposit	1104	Reversal of ACH Deposit	DR	
Withdrawals and Debits	Reversal of ACH Withdrawal Transaction	1101	Reversal of ACH Withdrawal Transaction	DR	Reversal of a withdrawal from PayPal balance to a bank account.
Withdrawals and Debits	Reversal of Points Usage	1103	Reversal of Points Usage	DR	
Withdrawals and Debits	Reversals	1118	Generic Instrument/Open wallet Reversals (Seller side)	DR	
Withdrawals and Debits	Reward Voucher applied	904	Reward Voucher Redemption	DR	
Withdrawals and Debits	Settlement consolidation	2001	Consolidation Transfer	DR	
Withdrawals and Debits	Transfer Deposit	302	ACH funding for Funds Recovery from Account balance	DR	
Withdrawals and Debits	Transfer Deposit	300	Bank Deposit to PP Account	DR	
Withdrawals and Debits	Transfer Deposit	301	PayPal Balance Manager Funding of PayPal Account	DR	PayPal-system generated.
Withdrawals and Debits	Transfer Withdrawl	401	Auto-sweep	DR	
Withdrawals and Debits	Transfer Withdrawl	400	General Withdrawal - Bank Account	DR	Settlement Withdrawal or user-initiated.
Withdrawals and Debits	World Link Withdrawal	1701	World Link withdrawal	DR	
Withheld	Account Holds	1502	Account Hold for ACH deposit	DR	
Withheld	Account Holds	2111	External Hold	DR	
Withheld	Account Holds	1500	General Account Hold	DR	
Withheld	Account Holds	2101	General Hold	DR	
Withheld	Account Holds	2102	General Hold Release	DR	

Withheld	Account Holds	1503	Hold on Available Balance	DR	
Withheld	Gift Card Purchase	2109	Gift Certificate Purchase	DR	When a gift certificate is purchased by your buyer, then that amount is placed on hold.
Withheld	Gift Certificate Redemption	2110	Gift Certificate Redemption	DR	A gift certificate, when redeemed, is available for withdrawal.
Withheld	Hold	1105	Reversal of General Account Hold	DR	
Withheld	Open PayPal Authorizations	1501	Account Hold for Open Authorization	DR	
Withheld	Payment review hold	2107	Payment Hold	DR	Payment holds are funds that belong to you that we set aside, such as security deposit. This amount is part of your total balance, and will not be available for withdrawal.
Withheld	Payment review hold	2105	Payment Review Hold	DR	A payment review hold is used to protect you against unauthorized fraud loss and for seller protection. While a transaction is on payment review hold, we recommend that you do not ship the item. We are reviewing this transaction for up to 24 hours.
Withheld	Release on compliance hold	2113	Blocked Payments	DR	
Withheld	Release on payment review hold	2108	Payment Release	DR	A payment hold, when released, is now available for withdrawal.
Withheld	Release on payment review hold	2106	Payment Review Release	DR	A payment review hold, when released, is now available for withdrawal.
Withheld	Release on risk hold	2112	External Release	DR	