

IRM PROCEDURAL UPDATE

DATE: 02/13/2026

NUMBER: ts-03-0226-0235

SUBJECT: IRM 3.12.10 Start-Up Changes

AFFECTED IRM(s)/SUBSECTION(s): 3.12.10

CHANGE(s):

Exhibit 3.12.10-2 Made text modifications to subsection entitled, Valid Transaction Codes - Document Code Table. Changed the designation of the TC-843, Bad Check Refund Payment, OR, Reversal of TC-841 (Refund Payment) , from a credit to a debit. Source: Document 6209, IRS Processing Codes and Information. Source: SERP Feedback Control #36094, dated, January 5, 2026.

Displayed below is a table showing the valid transaction codes and document codes used in revenue receipt processing. The table also lists the following columns/items): the **Transaction Code (TC)**; the **Debit (DR)** or **Credit (CR)** status; the description of the transaction code (as **Title Abbreviation**); the **Document Codes (Doc Codes 17 through 87)**; the Master Files, **IMF** or **BMF**; and the **Primary (PRI)**, **Secondary (SEC)**, or **Tertiary (TE) Transaction Code** statuses. The **X** indicates the valid items under each category for each transaction code. All blank cells indicate this cell's TC EITHER is not valid for use with this Doc. Code **OR** for use in this manner as a Primary (PRI), Secondary (SEC), or Tertiary Transaction (TE) Code.

Valid Transaction Codes TC-170 through TC-622 - Doc. Codes 17 through 87

Trans Code	DR/CR	Title Abbreviation	17	18	19	24	45	48	58	70	76	87	IMF	BMF	PRI	SEC	TE
170	DR	ES PEN	X	X	X	X							X	X		X	
180	DR	DEP PEN	X	X	X	X		X	X					X		X	
200	DR	TIN PEN	X	X	X	X		X					X			X	
270	DR	FTP TX PEN	X	X	X	X	N/A	X					X	X	X	X	
280 (a)	DR	BAD CHK PEN				X	X	X					X	X	X	X	
340 (b)	DR	RES INT AS	X	X	X	X		X					X	X	X	X	
360	DR	FEES, COSTS	X	X	X	X		X	X				X	X	X	X	
400	CR	ACCT TRANS OUT											X	X	X		

460 (c)	N/A	EXT FILNG	X	X							X	X		X	
472	N/A	REV CL PEND			X		X				X	X	X	X	
570	N/A	A LIAB PEND	X	X	X	X		X	X		X	X	X	X	
610	CR	PAYT W RET	X	X	X	X		X	X	X	X	X	X		X
611	DR	BD CK RET			X	X		X			X	X	X	X	X
612	DR	ER PAYT RET			X	X					X	X	X		X
620	CR	PAYMT 7004	X	X	X	X		X				X	X		X
621	DR	BD CK 7004			X	X		X			X	X	X		X
622	DR	ER PA 7004			X	X		X				X	X		X

Displayed below is a continuation of the table showing the valid transaction codes and document codes used in revenue receipt processing. The table also lists the following columns/items: the Transaction Code (TC); the Debit (DR) or Credit (CR) status; the description of the transaction code (as **Title Abbreviation**); the Document Codes (Doc Codes 17 through 87); the Master Files, IMF or BMF; and the Primary (PRI), Secondary (SEC), or Tertiary (TE) Transaction Code statuses. The **X** indicates the valid items under each category for each transaction code. All blank cells indicate this cell's TC EITHER is not valid for use with this Doc. Code OR for use in this manner as a Primary, Secondary, or Tertiary Transaction Code.

Valid Transaction Codes TC-640 through TC-702 - Doc. Codes 17 through 87

Trans Code	DR/CR	Title Abbreviation	17	18	19	24	44	54	58	70	76	87	IMF	BMF	PRI	SEC	TE
640	CR	ADV PMT DEF	X	X	X	X			X	X	X		X	X	X		X
641	DR	BD CK ADVPMT			X	X			X				X	X	X	X	X
642	DR	ERR ADV PMT			X	X							X	X	X		X
650 (d)	CR	FTD CR			X	X			X					X	X		X
651	DR	INVALID FTD			X	X							X	X	X		X
652	DR	ERR FTD CK/POST			X	X								X	X		X
660 (e)	CR	ES TAX PYMT OR FTD*	X		X	X			X	X	X		X	X	X		X

661	DR	FTD BAD CK/ES PYMT			X	X			X			X	X	X	X		X
662	DR	ERR ES OR FTD			X	X			X			X	X	X	X		X
670	CR	SBSQNT PYMT	X	X	X	X			X	X	X		X	X	X	X	X
671	DR	DSH SUB PYMT			X	X			X			X	X	X	X		X
672	DR	ERRS SBSQNT PYMT			X	X							X	X	X		X
678	CR	CR TRS BNDS	X		X	X			X					X	X		X
679	DR	RV CR TR BNDS				X			X					X	X		X
680	CR	DSGNTD PYMT/INT	X	X	X	X							X	X	X		X
681	DR	DSH DSGNTD INT PYMT			X	X			X			X	X	X	X		X
682	DR	680 PRC IN ERR			X	X			X			X	X	X	X		X
690	CR	DSG PEN PYMT	X	X	X	X			X			X	X	X			X
691	DR	BD CK DSG PYMT			X	X			X			X	X	X	X		X
692	DR	690 PRC IN ERR			X	X						X	X	X			X
694	CR	DSGNTD FEES, COLL COSTS	X	X	X	X			X			X	X	X			X
695	DR	REV FEES, COLL COSTS			X	X						X	X	X	X		X
700	CR	OP CR APPLIED				X			X			X	X	X			X
701	DR	RV GOP CR APPL				X						X	X	X			X
702	DR	ERR OP CR APPL				X			X			X	X	X			X

Displayed below is a continuation of the table showing the valid transaction codes and document codes used in revenue receipt processing. The table also lists the following columns/items: the Transaction Code (TC); the Debit (DR) or Credit (CR) status; the description of the transaction code (as **Title Abbreviation**); the Document Codes (Doc Codes 17 through 87); the Master Files, IMF or BMF; and the Primary (PRI), Secondary (SEC), or Tertiary (TE) Transaction Code statuses. The **X** indicates the valid items under each category for each transaction code. All blank cells indicate this cell's TC EITHER is not valid for use with this Doc. Code OR for use in this manner as a Primary, Secondary, or Tertiary Transaction Code.

Valid Transaction Codes TC-710 through TC-843 - Doc. Codes 17 through 87

Trans Code	DR/CR	Title Abbreviation	1	7	18	19	24	45	48	58	70	76	87	IMF	BMF	PR	SECTE
710	CR	OVPMT CR ELEC						X	X					X	X	X	X
712	DR	710 PRC IN ERR						X						X	X	X	X
720	CR	RFND RPYMT					X	X						X	X	X	X
721	DR	DSH RFND RPYMT					X							X	X	X	
722	DR	720 PRC IN ERR						X						X	X	X	X
730	CR	OVPMT INT APPL			X				X					X	X	X	X
732	DR	730 PRC IN ERR			X				X					X	X	X	X
740	CR	UNDLVRD RFN CK RDEP					X							X	X	X	
742	DR	740 PRC IN ERR					X	X						X	X	X	X
760	CR	SBSQNT CR PYMT ALLWNC						X						X	X	X	X
762	DR	760 PRC IN ERR						X						X	X	X	X
770 (f)	CR	CR INT DUE TP					X	X						X	X	X	X
772 (g)	DR	770 PRC IN ERR					X	X						X	X	X	X
790 (h)	CR	MNL OP APPL FM IMF			X									X	X	X	X
792 (i)	DR	790 PRC IN ERR			X									X	X	X	X
800	CR	CR 4 W/H TAXES						X						X	X	X	X
802	DR	800 PRC IN ERR						X						X	X	X	X
820	DR	CREDIT TRNSFD			X				X					X	X	X	X
821	CR	RV OVP CR TRNS			X									X	X	X	X
822	CR	820 PRC IN ERR			X				X					X	X	X	X
830	DR	OPMT CR ELEC						X						X	X	X	X
832	CR	830 PRC IN ERR	A					X	X					X	X	X	X
840	DR	MANUAL REFUND					X							X	X	X	
841	CR	CANCEL/REF CH DPSTD					X	X						X	X	X	

650	CR	FTD	X		X	X	X												
651	DR	INVALID FTD	X		X	X	X												
652	DR	ERR FTD CH	X		X	X	X												
660	CR	ES TAX/FTD										X	X	X	X				
661	DR	FTD BD CK/ES PAY										X	X	X	X				
662	DR	ERR ES/FTD					X					X	X	X	X				
670	CR	SUBS PAYT	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
671	DR	BD CK PAYT	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
672	DR	ERRS S PAYT	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
678	CR	CR TR BDS																	
679	DR	RV CR TR BDS																	
680	CR	DSG INT PD	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
681	DR	BD CK I PD	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
682	DR	ERR INT PD	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X

The following table is a continuation of valid MFT/transaction codes used in Revenue Receipts processing. The table lists the following columns: Transaction Codes (TCs); their Debit (DR) or Credit (CR) status and Title Abbreviations, and columns listing each MFT code. An **X** in the column indicates the TC is valid for that MFT. A blank cell indicates the TC is NOT valid for that MFT. This is the third page of a ten-page set of tables.

MFTs 35 through MFT 52 - Transaction Codes (TCs) 170 through 682

TRANS CODE	DR CR	Title Abbreviation	35	36	37	40	43	44	46	49	50	51	52
170	DR	ES PENALTY					X	X					
180	DR	DEPOSIT PENALTY					X						
200	DR	TIN PENALTY											
270	DR	FTP TAX PENALTY			X	X		X	X		X	X	X
280	DR	BAD CHECK PENALTY	X	X	X	X	X	X	X		X	X	X
340	DR	RES INT AS	X			X	X			X			X

681	DR	BD CK I PD	X	X	X	X	X	X	X	X	X	X	X	X	X
682	DR	ERR INT PD	X	X	X	X	X	X	X	X	X	X	X	X	X

The following table is a continuation of valid MFT/transaction codes used in Revenue Receipts processing. The table lists the following columns: Transaction Codes (TCs); their Debit (DR) or Credit (CR) status and Title Abbreviations, and columns listing each MFT code. An **X** in the column indicates the TC is valid for that MFT. A blank cell indicates the TC is NOT valid for that MFT. This is the fourth page of a ten-page set of tables.

MFTs 55 through MFT 75 - Transaction Codes (TCs) 170 through 682

TRANS CODE	DR CR	Title Abbreviation	55	58	60	61	62	63	64	65	67	74	75
170	DR	ES PENALTY											
180	DR	DEPOSIT PENALTY											
200	DR	TIN PENALTY											
270	DR	FTP TAX PENALTY		X	X	X	X	X	X			X	X
280	DR	BAD CHECK PENALTY	X	X	X	X	X	X	X	X	X	X	X
340	DR	RES INT AS	X	X	X					X			X
360	DR	FEES, COSTS	X	X	X	X	X	X	X	X	X	X	X
400	CR	ACCT TRNS OUT	X	X	X	X	X	X	X	X	X	X	X
430	CR	EST TX DCL											
460	N/A	EST FILING											
472	N/A	REV CL PEND		X	X	X	X	X	X	X	X	X	X
570	N/A	A LIAB PEND	X	X	X	X	X	X	X	X	X	X	X
610	CR	PAYT W RTN		X	X	X	X	X	X		X	X	X
611	DR	BAD CK RTN		X	X	X	X	X	X		X	X	X
612	DR	ER PAYT RTN		X	X	X	X	X	X		X	X	X
620	CR	PAYMT 7004								X	X	X	X
621	DR	BD CK 7004								X	X	X	X
622	DR	ER PA 7004								X	X	X	X

770	CR	INT DUE TP	X	X	X	X	X	X	X	X	X	X	X	X
772	DR	ERR INT DUE	X	X	X	X	X	X	X	X	X	X	X	X
790	CR	MOP FR IMF	X		X		X	X	X					
792	DR	ER MOP MBF	X		X		X	X	X					
800	CR	CR WT&FICA									X	X		
802	DR	ER WT&FICA									X	X		
820	CR	CR TR FR	X	X	X	X	X	X	X	X	X	X	X	X
821	DR	RV GEN CRT	X	X	X		X	X		X	X	X	X	
822	CR	ERR OP TRF	X	X	X	X	X	X	X	X	X	X	X	X
824	DR	NON-MF TRF	X	X	X	X	X	X		X	X	X	X	
830	DR	CR ELEC TR	X		X		X	X		X	X	X	X	
832	CR	ERR CRE TR	X		X		X	X		X	X	X	X	
840	DR	MANL REF	X	X	X	X	X	X	X	X	X	X	X	X
841	CR	CREF CK DP	X	X	X	X	X	X	X	X	X	X	X	X
843	DR	CK CANC REV	X	X	X	X	X	X	X	X	X	X	X	X
850	DR	OP INT TRF	X	X	X		X	X	X	X	X	X	X	
851	CR	REV GOP IT	X	X	X		X	X		X	X	X	X	
852	CR	C 850 ERR	X	X	X		X	X	X	X	X	X	X	
890	DR	MT OC BMF									X	X		
892	CR	CORR 890 ER									X	X		

The following table is a continuation of the valid MFT/transaction code tables used in Revenue Receipts processing. The table lists the following columns: Transaction Codes (TCs); their Debit (DR) or Credit (CR) status and Title Abbreviations, and columns listing each MFT code. An **X** in the column indicates the TC is valid for that MFT. A blank cell indicates the TC is NOT valid for that MFT. This is the eighth page of a ten-page set of tables.

MFTs 35 through MFT 52 - Transaction Codes (TCs) 690 through 892

TRANS CODE	DR CR	Title Abbreviation	35	36	37	40	43	44	46	49	50	51	52
690	CR	DSN PEN PD	X	X	X	X	X	X	X	X	X	X	X
691	DR	BD CHK P PD	X	X	X	X	X	X	X	X	X	X	X
692	DR	ERR PEN PD	X	X	X	X	X	X	X	X	X	X	X
694	CR	COL FEE PD	X	X	X	X	X	X	X	X	X	X	X
695	DR	REV FEE PD	X	X	X	X	X	X	X	X	X	X	X
700	CR	OP CR APPL	X	X	X	X	X	X	X	X	X	X	X
701	DR	RV OP CR A	X	X	X	X	X	X	X	X	X	X	X
702	DR	ER OP CR A	X	X	X	X	X	X	X	X	X	X	X
710	CR	OP CR ELEC				X	X	X					
712	DR	ERR OP CR ELEC				X	X	X					
720	CR	RFND REPAY	X	X	X	X	X	X	X	X	X	X	X
721	DR	BD CK REF REPAY	X	X	X	X	X	X	X	X	X	X	X
722	DR	ERR REF R	X	X	X	X	X	X	X	X	X	X	X
730	CR	OP INT APL	X	X	X	X	X	X	X	X	X	X	X
731	DR	RV GOP IN A	X	X	X	X	X	X	X	X	X	X	X
732	DR	ERR OP IN A	X	X	X	X	X	X	X	X	X	X	X
740	CR	UNDL RFCK	X	X	X	X	X	X	X	X	X	X	X
742	DR	ERR UNDL R	X	X	X	X	X	X	X	X	X	X	X
760	CR	SUB CR ALL	X	X	X	X	X	X			X	X	X
762	DR	ERR SCR AL	X	X	X	X	X	X			X	X	X
770	CR	INT DUE TP	X	X	X	X	X	X	X	X	X	X	X
772	DR	ERR INT DUE	X	X	X	X	X	X	X	X	X	X	X
790	CR	MOP FR IMF	X			X	X						
792	DR	ER MOP MBF	X			X	X						
800	CR	CR WT&FICA					X						
802	DR	ER WT&FICA					X						

720	CR	RFND REPAY	X	X	X	X	X	X	X	X
721	DR	BD CK REF REPAY	X	X	X	X	X	X	X	X
722	DR	ERR REF R	X	X	X	X	X	X	X	X
730	CR	OP INT APL	X	X	X	X	X	X	X	X
731	DR	RV GOP IN A	X	X	X	X	X	X	X	X
732	DR	ERR OP IN A	X	X	X	X	X	X	X	X
740	CR	UNDL RFCK	X	X	X	X	X	X	X	X
742	DR	ERR UNDL R	X	X	X	X	X	X	X	X
760	CR	SUB CR ALL	X	X	X	X	X	X	X	X
762	DR	ERR SCR AL	X	X	X	X	X	X	X	X
770	CR	INT DUE TP	X	X	X	X	X	X	X	X
772	DR	ERR INT DUE	X	X	X	X	X	X	X	X
790	CR	MOP FR IMF	X	X	X	X	X			
792	DR	ER MOP MBF	X	X	X	X	X			
800	CR	CR WT&FICA								
802	DR	ER WT&FICA								
820	CR	CR TR FR	X	X	X	X	X	X	X	X
821	DR	RV GEN CRT	X	X	X	X	X	X	X	X
822	CR	ERR OP TRF	X	X	X	X	X	X	X	X
824	DR	NON-MF TRF	X	X	X	X	X	X	X	X
830	DR	CR ELEC TR				X	X			
832	CR	ERR CRE TR				X	X			
840	DR	MANL REF	X	X		X	X	X	X	
841	CR	CREF CK DP	X	X	X	X	X	X	X	X
843	DR	CK CANC REV	X	X	X	X	X	X	X	X
850	DR	OP INT TRF	X	X	X	X	X	X	X	X
851	CR	REV GOP IT	X	X	X	X	X	X	X	X

852	CR	C 850 ERR	X	X	X	X	X	X	X
890	DR	MT OC BMF				X			
892	CR	CORR 890 ER				X			

Exhibit 3.12.10-16, Made text modifications to exhibit entitled, Form 2290-V, Payment Voucher. Original image displayed was a form other than the Form 2290-V (Graphic ID Number 33630042). The graphic image MUST match the Graphic ID Number in the XML file. Issued the correct graphic/image of Form 2290-V, to be consistent with the Exhibit title. Source: SERP Feedback Control #36707, dated January 27, 2026.

Form 2290-V

Detach here.

DRAFT

Form **2290-V**
(Rev. July 2025)
Department of the Treasury
Internal Revenue Service

Payment Voucher

For the period July 1, 2025, through June 30, 2026
See How To Pay the Tax in the Instructions for Form 2290.
Don't staple or attach this voucher or your payment to your return.

OMB No. 1545-0143

<p>1 Employer identification number (EIN)</p> <p style="text-align: center;">01TIN</p>	<p>2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury"</p> <p style="text-align: center;">Dollars 01TA></p>	
<p>3 Enter date as shown on line 1 of Form 2290.</p> <p style="text-align: center;">Y Y Y Y M M 01TXP</p> <p>Send Form 2290, this voucher, and payment to: Internal Revenue Service P.O. Box 932500 Louisville, KY 40293-2500</p>	<p>4 Name 01NC</p> <p>Address (number, street, and room or suite no.)</p> <p>City or town, state or province, country, and ZIP or foreign postal code</p>	

01TDT



Department of the Treasury
Internal Revenue Service

OMB No. 1545-0143
(Rev. July 20XX)

FORM 2290-V PAYMENT VOUCHER

- Use this voucher when making a payment with Form 2290.
- Do not staple this voucher or your payment to Form 2290.
- Make your check or money order payable to the "United States Treasury."

<p style="text-align: center; font-weight: bold;">Enter the amount of your payment.</p>	<p>Dollars</p> <p style="font-size: 1.2em;">01TA></p>	<p>Cents</p>
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Cross out any errors and print the correct information.

01TIN	01NC	01MFT	01TXP	01TC
↓	↓	↓	↓	↓
000001667	NQ PUMA	60 2	20XX12	610

PUMA TRUCKING SERVICES
900 SW 34TH TERR
MILWAUKEE WI 53203

01TDT

Document Code 70
Primary TC 610

Exhibit 3.12.10-17, Made text modifications to subsection entitled, Form 2424, Account Adjustment Voucher. OriginSource: SERP Feedback Control #36708, dated January 27, 2026. The image displayed was a form other than the Form 2424-V (Graphic ID Number 33630043). The graphic image MUST match the Graphic ID Number in the XML file. Issued the correct graphic/image of Form 2424-V, to be consistent with the Exhibit title.

Form 2424

Account Adjustment Voucher						RRACS journal number				
Debit	Name and address		X-ref. TIN 01XTN		X-ref. MFT 01XMT		Document locator number			
			Plan report number 01XPN							
			X-ref. tax period 01TXP		Transaction date		1st T.C.	Debit amount		
			2nd T.C.	Amount		3rd T.C.		Debit amount		
	Name and address		Spouse indicator		TIN 01TIN		MFT code 01MFT		Form 813 amount	
01NC		Plan report number 01PN		Tax period 01TXP		Transaction date 01TDT				
		1st T.C.		Credit amount 01TA>						
		2nd T.C. 01STC		Amount 01SA>		01DPC		3rd T.C. 01TTC		Credit amount 01TT>
Explanation					Bypass indicator 01BPI → <input type="checkbox"/>		Date prepared		Prepared by	
							Approving Official signature <i>(if required)</i>		Reviewed by <i>(initials)</i> <i>(if required)</i>	

Form **2424** (Rev. 9-2024) Catalog Number 21670G publish.no.irs.gov Department of the Treasury - Internal Revenue Service
Part 1 - Credit Copy
PINK

Account Adjustment Voucher						RRACS journal number				
Debit	Name and address		X-ref. TIN 01XTN		X-ref. MFT 01XMT		Document locator number			
			Plan report number 01XPN							
			X-ref. tax period 01TXP		Transaction date		1st T.C.	Debit amount		
			2nd T.C.	Amount		3rd T.C.		Debit amount		
	Name and address		Spouse indicator		TIN 01TIN		MFT code 01MFT		Form 813 amount	
01NC		Plan report number 01PN		Tax period 01TXP		Transaction date 01TDT				
		1st T.C.		Credit amount 01TA>						
		2nd T.C. 01STC		Amount 01SA>		01DPC		3rd T.C. 01TTC		Credit amount 01TT>
Explanation					Bypass indicator 01BPI → <input type="checkbox"/>		Date prepared		Prepared by	
							Approving Official signature <i>(if required)</i>		Reviewed by <i>(initials)</i> <i>(if required)</i>	

Form **2424** (Rev. 9-2024) Catalog Number 21670G publish.no.irs.gov Department of the Treasury - Internal Revenue Service
Part 2 - Debit Copy
BLUE

Document Code 24