

IRM PROCEDURAL UPDATE

DATE: 04/13/2026

NUMBER: ts-03-0426-0436

SUBJECT: Change/Correction of Tax Class for MFT 40 to Tax Class 3

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

CHANGE(s):

Exhibit 3.12.10-1 Made text modification to subsection entitled, Valid Tax Class - BMF/IMF MFT Code - Tax Period Table. This change concerns the MFT 40 (for Form 8849, Claim for Refund of Excise Taxes. Revised Exhibit/table to change the Master File Tax from 4 to a 3 for MFT 40. SERP Feedback Control No. 38499, dated March 25, 2026, brought it to our attention to update MFT 40 Tax Class to 3 and, per IRM 4.24.22.4.5.1(2) (entitled, MFT 40, Ultimate Purchaser Claims, in IRM 4.24.22 (entitled, Campus Procedures for Excise Taxes) the Tax Class for MFT 40 is 3. Source: Per the Note contained under IRM 4.24.22.4.5.1(2), entitled, Form 8849, Claim for Refund of Excise Taxes (in IRM 4.24.22, entitled, Campus Procedures for Excise Taxes), states as follows: Effective 01/01/2007, the Tax Class for MFT 40 is 3. Source (confirmation): FSP No. 1.35.04.02 Project 710 (Revenue Receipts): Process 3.1.2.8.1.1.1.5.1.3.6 (BMF-TAX-CLASS/MFT-CD) and DATA STORES Page 4.3-REV-RCPTS-3).

The following table shows the valid tax class, MFT code and tax period of the **BMF Master File Tax (BMF)** forms information processed through Revenue Receipts. The table lists the following items: the BMF Master File Form Number; the MFT Code; the Tax Class; the Document Code; the Tax Period Ending Month (MM); the Tax Year Format, such as YYYYMM; and the earliest Ending Tax Period.

VALID TAX CLASS-BMF MFT CODE-TAX PERIOD TABLE

BMF FORM NUMBER	MFT CODE	TAX CLASS	DOC CODE	TAX PERIOD ENDING (MM)	TAX YEAR FORMAT CODE	EARLIEST ENDING TAX PERIOD
CT-1	09	7	11	03, 06, 09, 12 (Prior to 197601)	YYYYMM	196203
CT-1	09	7	11	12 (197612 and after)	YYYY12	197612

11	61	4	11	01 - 12	YYYYMM	N/A
11-B	62**	4	N/A	01 - 12	YYYYMM	N/A
11-C	63***	4	03	01 - 12	YYYYMM	196101
706	52	5	06	00	000000	198212
706GS(D)	78	5	59	12	YYYY12	198612
706GS(T)	77	5	29	12	YYYY12	198612
706NA	52	5	05	00	000000	N/A
709	51	5	09	12 (Prior to 197101)	YYYY12	196112
709	51	5	09	03, 06, 09, 12 (After 197012 and Prior to 198201)	YYYYMM	197103
709	51	5	09	12 (After 198112)	YYYY12	198212
720	03	4	20	03, 06, 09, 12	YYYYMM	196203
730	64***	4	13	01 - 12	YYYYMM	196101
940	10	8	39, 40	12	YYYY12	196112
940-EZ	10	8	38	12	YYYY12	198912
940-EZ(V)	10	8	70, 76	12	YYYY12	199112
940PR	10	8	40	12	YYYY12	196112
940-V	10	8	70, 76	12	YYYY12	199112
941	01	1	41	03, 06, 09, 12	YYYYMM	196203
941	01	1	41	03, 06, 09, 12	YYYYMM	0000***
941 FEDTAX	01***	1	19	03, 06, 09, 12	YYYYMM	199203
941PR	01	1	41	03, 06, 09, 12	YYYYMM	196203
941SS	01	1	41	03, 06, 09, 12	YYYYMM	196203
941V	01	1	70	03, 06, 09, 12	YYYYMM	199103

943	11	1	43	12	YYYY12	196112
943PR	11	1	43	12	YYYY12	196112
943-SS	11	1	43	12	YYYY12	196112
943-V	11	1	70, 76	12	YYYY12	199112
944	14	1	17, 19	12	YYYY12	200612
945	16	1	44	12	YYYY12	199412
945-V	16	1	70, 76	12	YYYY12	199412

The following table is a continuation showing the valid tax class, MFT code and tax period of the forms information processed through Revenue Receipts. The table lists the following items: the BMF Master File Form Number; the MFT Code; the Tax Class; the Document Code; the Tax Period Ending Month (MM); the Tax Year Format, such as YYYYMM; and the earliest Ending Tax Period.

VALID TAX CLASS-BMF MFT CODE-TAX PERIOD TABLE

BMF FORM NUMBER	MFT CODE	TAX CLASS	DOC CODE	TAX PERIOD ENDING (MM)	TAX YEAR FORMAT CODE	EARLIEST ENDING TAX PERIOD
990	67	4	90, 09	01 - 12	YYYYMM	197012
990-C	02	3	92	01 - 12	YYYYMM	196112
990-EZ	67	4	09	01 - 12	YYYYMM	197012
990-PF	44	4	91	01 - 12	YYYYMM	197001
990-T	34	3	93	01 - 12	YYYYMM	196112
1041	05	2	44	01 - 12	YYYYMM	196112
1041-ES	05	2	17, 19	01 - 12	YYYYMM	198712
1041-A	36	4	81	01 - 12	YYYYMM	197012
1042	12	1	25	12	YYYY12	198512
1065	06	2	65	01 - 12	YYYYMM	196112
1066	07	3	60	12	YYYY12	198712
1120	02	3	10, 11	01 - 12	YYYYMM	196112

1120-A	02	3	09	01 - 12	YYYYMM	196112
1120-C	02	3	92	01 - 12	YYYYMM	196112
1120-F	02	3	66, 67	01 - 12	YYYYMM	196112
1120FSC	02	3	07	01 - 12	YYYYMM	196112
1120-ND	02	3	08	01 - 12	YYYYMM	196112
1120PC	02	3	13	01 - 12	YYYYMM	198701
1120REIT	02	3	12	01 - 12	YYYYMM	198701
1120RIC	02	3	05	01 - 12	YYYYMM	198701
1120-S	02	3	16	01 - 12	YYYYMM	196112
1120SF	02	3	06	01 - 12	YYYYMM	198408
2290	60***	4	95	01 - 12	YYYYMM	196101
4638	58*	4	N/A	01 - 12	YYYYMM	197007
4720	50	4	71	01 - 12	YYYYMM	197001
5227	37	4	83	01 - 12	YYYYMM	197001
5330	76	4	35	01 - 12	YYYYMM	198412
5500	74	4	17, 19, 51	01 - 12	YYYYMM	199101
8038	46	3	61	01 - 12	YYYYMM	198412
8038-G	46	3	62	01 - 12	YYYYMM	198412
8038-GC	46	3	72	01 - 12	YYYYMM	198412
8038-T	46	3	74	01 - 12	YYYYMM	198412
8038-CP	46	3	88	01 - 12	YYYYMM	200902
8038-B	85	3	85	01 - 12	YYYYMM	200902
8038-TC	86	3	86	01 - 12	YYYYMM	200812

The following table is another continuation showing the valid tax class, MFT code and tax period of the forms information processed through Revenue Receipts. The table lists the following items: the BMF Master File Form Number; the MFT Code; the Tax Class; the

Document Code; the Tax Period Ending Month (MM); the Tax Year Format, such as YYYYMM; and the earliest Ending Tax Period.

VALID TAX CLASS-BMF MFT CODE-TAX PERIOD TABLE

BMF FORM NUMBER	MFT CODE	TAX CLASS	DOC CODE	TAX PERIOD ENDING (MM)	TAX YEAR FORMAT CODE	EARLIEST ENDING TAX PERIOD
8278	13, 55	2, 3	13, 17, 19, 55	12	YYYY12	198012
8288	17	1	17, 19, 70, 76	01 - 12	YYYYMM	200512
8328	46	3	75	01 - 12	YYYYMM	198701
8609	48	3	02	01 - 12	YYYYMM	198701
8610	48	3	02	01 - 12	YYYYMM	198701
8693	48	3	27	01 - 12	YYYYMM	198701
8752	15	2	23	12	YYYY12	199012
8813	08	1	17, 19	01 - 12	YYYYMM	200412
8823	48	3	28	01 - 12	YYYYMM	198701
8849	40	3	17, 19	01 - 12	YYYYMM	200401
8872	49	4	XX	01 - 12	YYYYMM	200602
8955-SSA	75	4	33	01 - 12	YYYYMM	201201
12857	43	4	45	12	YYYYMM	201512

The following table provides explanations of the items with asterisks (*) in the above tables.

TABLE EXPLAINING ASTERISKED (*) NOTES IN ABOVE TABLES:

* ITEM	FORM	LEGEND/EXPLANATION
58*	4638	Zero prefix if the Taxpayer Identification Number (TIN) is a Social Security Number (SSN). Not valid after 198009.
62**	11-B	Not valid after 198006

63***	11C	Transaction Code 652 (Correction of FTD (Federal Tax Deposit) Posted in Error) and Transaction Code 662 (Correction of 660 (Federal Tax Deposit) Processed in Error)
64***	730	Transaction Code 652 (Correction of FTD (Federal Tax Deposit) Posted in Error) and Transaction Code 662 (Correction of 660 (Federal Tax Deposit) Processed in Error)
0000***	941	Earliest Tax Period 0000 Transaction Code 652 (Correction of FTD (Federal Tax Deposit) Posted in Error) and Transaction Code 662 (Correction of 660 (Federal Tax Deposit) Processed in Error)
01***	941FEDTAX	Transaction Code 652 (Correction of FTD (Federal Tax Deposit) Posted in Error) and Transaction Code 662 (Correction of 660 (Federal Tax Deposit) Processed in Error)
60***	2290	Transaction Code 652 (Correction of FTD (Federal Tax Deposit) Posted in Error) and Transaction Code 662 (Correction of 660 (Federal Tax Deposit) Processed in Error)
N/A	8278	Please note Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties , may be processed EITHER under IMF (MFT 55, Tax Class 2) or BMF (MFT 13, Tax Class 3).

The following is an **Individual Master File (IMF)** table showing the valid tax class, MFT code and tax period of the IMF forms information processed through Revenue Receipts. The table lists the following items: the IMF Master File Form Number; the MFT Code; the Tax Class; the Document Code; the Tax Period Ending Month (MM); the tax Year Format, such as YYYYMM; and the earliest Ending Tax Period.

VALID TAX CLASS-IMF MFT CODE-TAX PERIOD TABLE

IMF FORM NUMBER	MFT CODE	TAX CLASS	DOC CODE	TAX PERIOD ENDING (MM)	TAX YEAR FORMAT CODE
W-7	88	2	96	12	YYYY12
1040	30	2	11, 12, 21, 22	01 - 12	YYYYMM
1040A	30	2	09, 10	12	YYYYMM
1040C	30	2	18, 61	01 - 12	YYYYMM
1040-ES	30	2	20	01 - 12	YYYYMM

1040EZ	30	2	07, 08	12	YYYYMM
1040EZ-T	30	2	08	12	YYYYMM
1040NR	30	2	72, 73	01 - 12	YYYYMM
1040PC	30	2	05, 06	01 - 12	YYYYMM
1040PR	30	2	27	01 - 12	YYYYMM
1040SS	30	2	26	01 - 12	YYYYMM
1040T	30	2	05, 06	01 - 12	YYYYMM
1040-V	30	2	70	00 - 12	YYYYMM
4868	30	2	17, 19	00 - 12	YYYYMM
5329	29	0	11, 12, 21, 22, 73	01 - 12	YYYYMM
8278	55	2	17, 19	01 - 12	YYYYMM
12857	35	2	51, 52	12	YYYYMM
12857	65	2	51, 52	12	YYYYMM