NOTE: DO NOT REMOVE AND INSERT PAGES OR DISPOSE OF OBSOLETE TRANSMITTALS PRIOR TO JANUARY 1, 2025.
EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised **IRM 3.11.10, Returns and Documents Analysis, Revenue Receipts**.

MATERIAL CHANGES

(1)   **IRM 3.11.10.1.6** - Revised the "Acronyms and Abbreviations" table in the subsection, entitled, **Terms/Definitions/Acronyms**.

- Added references to **TS** and **Taxpayer Services**, The Wage and Investment (W&I) Division is now Taxpayer Services (TS).
- Deleted from the table references to "Wage and Investment" and "W&I".
- Deleted from the table references to "FRP", "Frivolous Returns Program" and "Frivolous Returns Processing".

(2)   **IRM 3.11.10.2.1** - Revised subsection entitled, **Taxpayer Advocate Service**.

- Added Taxpayer Advocate Services' revisions to this subsection.
- Added citations to various references and corrected hyperlinks.

(3)   **IRM 3.11.10.2.2** - Revised subsection entitled, **Taxpayer Bill of Rights**. Added citations corrected hyperlinks in this subsection.

(4)   **IRM 3.11.10.2.3** - Revised subsection entitled, **TAS Service Level Agreements (SLAs)**. Added citations corrected hyperlinks in this subsection.

- Added Taxpayer Advocate Services' revisions to this subsection.
- Corrected hyperlinks in this subsection.

(5)   Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes:

- Spelling, grammar, formatting, and plain language
- IRM references, citations, and links
- IRM graphics and alternative text
- Italics, removed per IRM Style Guide
- Updated dates and other items throughout the Verbal Descriptive Narratives (VDNs)
- Corrected Metadata: Changed symbols to C:DC:TS:CAS:SP:RPB:BMF.
- Changed **Wage and Investment (W&I)** references to **Taxpayer Services (TS)**.
- Changed text references from **Paper Processing Branch** to **Returns Processing Branch**.
- Changed "him" and "him/her" to "their" for IRS Gender Neutral Guidance.

(6)   Other changes to IRM 3.11.10, Error Resolution - Revenue Receipts, are shown above.

EFFECT ON OTHER DOCUMENTS

IRM 3.11.10, Revenue Receipts, dated November 1, 2023 (effective January 1, 2024), is superseded. We issued no IRM Procedural Updates (IPUs) during Calendar Year 2024.

AUDIENCE

These instructions will be used by Document Perfection Operation, Code and Edit Department, when coding and editing revenue receipt documents in preparation for data entry. Taxpayer Services (TS) and Small Business/Self-Employed (SB/SE).

James L. Fish
Director, Submission Processing
Taxpayer Services Division

3.11.10
Revenue Receipts

Table of Contents

3.11.10.1 (01-01-2022) **Program Scope and Objectives**	(1)	**Purpose:** Documents processed as "Revenue Receipts" transactions are prepared by campus Accounting employees. The Document Perfection Operations, Code & Edit Unit, receives these paper documents and reviews and edits them with specialized processing codes for use downstream.

Reminder: Deposit tickets (DTs) and debit vouchers (DVs) are prepared by campus Accounting Function personnel and are not submitted to the Service by taxpayers. As a result, corresponding with taxpayers is not a part of Revenue Receipts processing. Documents requiring more information necessary for processing are returned to the originators for completion prior to Integrated Submissions and Remittance Processing System (ISRP) input.

- The IRM 3.11.10 has processing information for Revenue Receipts documents and Estimated Tax Payments forms (i.e., Form 1040C, Form 1040ES).
- Follow these general instructions for processing of all documents processed as Revenue Receipts and Estimated Tax Payments unless the procedures for a specific form includes differing instructions. In that case, the specific instructions will take precedence.
- The purpose of Document Perfection is to code and edit (perfect) returns and other documents for input through the Integrated Submissions and Remittance Processing (ISRP) System.
- Document Perfection forwards any other documents or attachments not related to the processing of the return to the function responsible for handling it.
- Document Perfection is not responsible for mathematically verifying of any documents or for the checking the validity of the documents being processed, except as noted in the specific line-by-line instructions.
- The computer (Generalized Mainline Framework (GMF)) will perform math verification and validity and consistency checks after the documents, deposit tickets, and debit vouchers are perfected (i.e., coded and edited) as directed in this Section.

(2) **Audience:** Documents processed as Revenue Receipts and Estimated Tax Payments (forms and vouchers) are processed in the following Submission Processing Campuses (SPCs):

- **Austin Submission Processing Campus (AUSPC)** - This SPC processes documents prepared and posted as **(domestic and international) Individual Master File (IMF)** documents.
- **Kansas City Submission Processing Campus (KCSPC)** - This SPC processes documents prepared and posted as **Individual Master File (IMF)** documents.
- **Ogden Submission Processing Campus (OSPC)** - This SPC processes documents prepared and posted as **(domestic and international) Business Master File (BMF)** documents.
- **The job titles and roles of Submission Processing Campus (SPC) personnel using this Internal Revenue Manual (IRM) are provided as follows:**
- The Supervisory Tax Examining Assistant monitors operational performance for their operation.
- The Lead Tax Examining Technician monitors employee performance and ensures their employees have the tools to perform their duties.
- Tax Examining Technicians follow and keep updated IRM procedures.

(3) **Policy Owner:** Director, Submission Processing Division

(4) **Program Owner:** The following internal organizations own and do the adminis-tration, procedures, and updates related to the Revenue Receipts and Estimated Tax Payments programs.

- **Accounting and Tax Payments Branch** (in Submission Processing Division)
- Accounting Control Section (in the Accounting and Tax Payments Branch)
- Lockbox Policy and Oversight Section (in Accounting and Tax Payments Branch)
- Accounting and Deposit Section (in Accounting and Tax Payments Branch)
- **Returns Processing Branch** (in Submission Processing Division)
- Business Master File (BMF) Code and Edit/ERS Section (in Returns Processing Branch)
- Mail Management/Data Conversion Section (in Returns Processing Branch)

(5) **Primary Stakeholders:** The following organizations are areas affected by these procedures, have input to the procedures, and or have a stake in these programs. The affects may include changes in workflow, other duties, changes in established time frames, and similar issues:

- Accounts Management (AM); Small Business/Self-Employed (SB/SE), Large Business and International (LB&I); Chief Financial Officer (CFO); Taxpayer Advocate Service (TAS); Chief Counsel; Information Technology programmers; Tax Exempt/Governmental Entities (TE/GE); and or the Office of Servicewide Penalties and Interest (i.e., Compliance or Examination) .

3.11.10.1.1
(01-01-2021)
Background

(1) Document Perfection codes and perfects (edits) deposit tickets (DTs) and debit vouchers (DVs) processed through the Automated Data Processing System (ADP) to make these documents readily adaptable to computer processing and to identify and properly dispose of accompanying attachments.

(2) Document Perfection does not mathematically verify or validity check documents being processed. The computer will normally perform those functions if the documents are coded and edited as prescribed in this IRM.

Exception: Documents processed as Non-Master File (NMF) or Automated Non-Master File (ANMF) documents may require some scrutiny by Document Perfection examiners, since they are not transcribed through the Integrated Submissions and Remittance Processing (ISRP) System nor validated through the Generalized Mainline Framework (GMF) runs.

(3) The IRM 3.11.10 is the main source of document perfection (i.e., coding and editing) information for Revenue Receipts documents and or Estimated Tax Payment forms and vouchers.

(4) See IRM 3.11.10.1.7, Related Resources, for a list of manuals or documents which may be used as resources.

3.11.10.1.2
(01-01-2019)
Authority

(1) Authority for these procedures is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury regulations:

- IRC 6081 (**Extension of time for filing returns**)
- IRC 6151 (**Time and place for paying tax shown on returns**)
- IRC 6302 (**Mode or time of collection**)
- IRC 6311 (**Payment of tax by commercially acceptable means**)

(2) Authority for these procedures may be found also in the following items and their corresponding Treasury regulations:

- Code sections which provide the IRS with the authority to issue levies.
- Congressional Acts which outline authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
- Policy Statements which provide authority for the work being done.

    Note: The above list may not be all inclusive of the various updates to the IRC.

3.11.10.1.3
(01-01-2021)
Responsibilities

(1) This section provides information about who is responsible for the activity(s) provided in this IRM, including employee and management responsibilities.

(2) The Director, Submission Processing Office, monitors operational performance for the Submission Processing (SP) campuses.

(3) The Operations Managers monitor their performances for their operations.

(4) The team manager/lead monitors team performance and ensures their employees have the tools to perform their duties.

(5) The team employees follow and maintain updated IRM procedures in this IRM.

3.11.10.1.4
(01-01-2021)
Program Management and Review

(1) **Program Goals:** The program goal is to timely review and edit all deposit tickets, debit vouchers, and other documents processed as Revenue Receipts (or Estimated Tax Payment vouchers) received in Code & Edit.

(2) **Program Reports:** The Monitoring Section under Submission Processing Program Management and or Process Assurance monitors Document Perfection and Code and Edit activity for Revenue Receipts documents (i.e., deposit tickets, debit vouchers) and the Estimated Tax Payments forms processing.

(3) **Program Effectiveness:** The program goals are measured by the following reviews:

- Embedded Quality Submission Processing (EQSP)
- Balanced Measures
- Managerial Reviews

(4) **Annual Review:** We review the text and procedures in this manual annually to ensure accuracy and promote consistent tax administration.

3.11.10.1.5
(01-01-2018)
Program Controls

(1)   The reports for the Control Data Analysis are on the Control-D/Web Access services, which has a login program control. Program criteria about, and documents processed as, Revenue Receipts and related information, are decided by our Accounting and Tax Payments Branch, Accounts Management, and Compliance counterparts.

3.11.10.1.6
(01-01-2025)
Terms/Definitions/
Acronyms

(1)   The following table of terms and or abbreviations are used throughout this IRM Section.

Acronyms and Abbreviations

Acronyms and Abbreviations	Definition
AC	Action Code(s)
ADP	Automated Data Processing
AM	Accounts Management
APO	Army Post Office
BMF	Business Master File
C&E	Code and Edit
CCC	Computer Condition Code
CFOL	Corporate Files On Line
CI	Criminal Investigation
CSPC	Cincinnati Submission Processing Center
DLN	Document Locator Number
Doc Code	Document Code
DP	Document Perfection
DPC	Designated Payment Code
DPO	Diplomatic Post Office
EFTPS	Electronic Federal Tax Payment System
EIN	Employee Identification Number
EPMF	Employee Plans Master File
ERS	Error Resolution System
ES	Estimated Tax
etc.	Et Cetera
Exam	Examination
FLC	File Location Code
FPLP	Federal Payment Levy Program
FPO	Fleet Post Office

Acronyms and Abbreviations	Definition
ID	"Identity" or "Identification"
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
ISRP	Integrated Submission and Remittance Processing
ITIN	Individual Taxpayer Identification Number
LB&I	Large Business and International
KCSPC	Kansas City Submission Processing Campus
MFT	Master File Tax
MMDDYY	Month Month Day Day Year Year
NMF	Non-Master File
OSPC	Ogden Submission Processing Center
P.O.	Post Office
R&C	Receipt and Control
RPS	Remittance Processing System
RRA98	Restructuring and Reform Act of 1998
SB/SE	Small Business & Self-Employed
SLA	Service Level Agreement
SP	Submission Processing
SSN	Social Security Number
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TC	Tax Class or Transaction Code
TE	Tax Examiner
TE/GE	Tax Exempt & Government Entities
TIN	Taxpayer Identification Number
TS	Taxpayer Services

Acronyms and Abbreviations	Definition
TY	Tax Year
U.S.	United States
ZIP	Zone Improvement Plan

3.11.10.1.7
(01-01-2022)
Related Resources

(1) If other websites, job aids, or electronic tools are needed to complete the work, these should be listed. If there are many resources (if they extend beyond a page), consider placing them in an exhibit.

(2) The following manuals or documents may be used as resources:

- IRM 3.8.44, Campus Deposit Activity
- IRM 3.8.45, Manual Deposit
- IRM 3.11.212, Applications for Extension of Time to File
- IRM 2.3, IDRS Terminal Responses
- IRM 2.4, IDRS Terminal Input
- Document 6209, IRS Processing Codes and Information
- Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers
- Document 7071-A, BMF Name Control Job Aid - For Use Outside of the Entity Area
- Document 7475, State and Address Abbreviations, Major City Codes (MCCs), ZIP Codes and Countries

3.11.10.1.8
(01-01-2025)
♦IRM Deviation Procedures♦

(1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.3, When Procedures Deviate from the IRM, and elevate through proper channels for executive approval.

3.11.10.2
(11-15-2016)
Taxpayer Advocate Service (TAS)

(1) This Section provides information pertaining to the Taxpayer Advocate Service operations.

3.11.10.2.1
(01-01-2025)
♦Taxpayer Advocate Service♦

(1) The Taxpayer Advocate Service is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.

(2) TAS uses **Form 12412**, Operations Assistance Request (OAR), to start the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, Taxpayer Advocate Service, Taxpayer Advocate Case Procedures, Advocating With Operations Assistance Requests (OARs).

(3)   Refer taxpayers to TAS when the contact meets TAS criteria or when Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), is attached and steps cannot be taken to resolve the taxpayer's issue the same day. See IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

(4)   The definition of "same day resolution" is within 24 hours. The following two situations meet the definition of "same day resolution.":

- •   The issue can be resolved within 24 hours.
- •   The IRS takes steps within 24 hours to resolve the taxpayer's issue.

(5)   When making a TAS referral, use Form 911 and forward to TAS following your local procedures.

(6)   For more information, see See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, for more information, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria, for information on cases that TAS will no longer accept.

3.11.10.2.2
(01-01-2025)
♦Taxpayer Bill of Rights (TBOR)♦

(1)   The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. **See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights**. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels. For additional information about the TBOR, see *https://irsgov. sharepoint.com/:u:/r/sites/IRSSource/SitePages/Taxpayer-Bill-of-Rights.aspx*.

(2)   Per the Taxpayer Bill of Rights (TBOR), taxpayers have the right to expect a fair and just tax system which provides taxpayers with the opportunity to have their facts and circumstances considered when it might affect their underlying liabilities, ability to pay, or ability to provide information timely. Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if they are experiencing financial difficulty or if the IRS has not resolved their tax issues properly and timely through normal channels. For more information on the Taxpayer Bill of Rights, visit *https://www.irs.gov/taxpayer-bill-of-rights*.

(3)   TAS uses Form 12412, Operations Assistance Request (OAR), to initiate the OAR process of referring a case to the Taxpayer Services (TS) Division, to affect the resolution of the taxpayer's problem. For more information, refer to IRM 13.1.19, TAS Operations Assistance Request (OAR) Process.

(4)   Refer taxpayers to TAS when the contact meets TAS criteria or when **Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)**, is attached and steps can't be taken to resolve the taxpayer's issue the same day.

(5)   "Same day" includes cases that can be resolved in 24 hours, as well as cases where steps can be taken within 24 hours to begin resolving the issue. See IRM 13.1.7.4, Same Day Resolution by Operations.

(6)   For more information, see See IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and IRM 13.1.7.4, Exceptions to Taxpayer Advocate Criteria, for information on cases that TAS will no longer accept.

3.11.10.2.3
(01-01-2025)
♦**TAS Service Level
Agreements (SLA)♦**

(1) The National Taxpayer Advocate reached agreements with the Commissioners or Chiefs of the Taxpayer Services (TS) Division, Small Business/Self Employed (SB/SE) Division, Tax Exempt Government Entities (TEGE), Criminal Investigation (CI), Independent Office of Appeals, and Large Business and International (LB&I) that outline the procedures and responsibilities for processing Taxpayer Advocate Service (TAS) casework when either the statutory or delegated authority to complete case transactions rests outside of TAS. These agreements are known as Service Level Agreements (SLAs).

(2) The SLAs are found at *https://irsgov.sharepoint/sites/TAS* **OR** *https://www. taxpayeradvocate.irs.gov/.*

3.11.10.2.4
(11-15-2016)
**Operations Assistance
Request (OAR)**

(1) The Taxpayer Advocate Service uses the OAR process to refer cases when TAS lacks either the statutory or delegated authority to resolve a taxpayer's problem. The TAS utilizes **Form 12412, Operations Assistance Request**, to initiate the OAR process.

(2) **EXPEDITE PROCESSING**

- TAS may request and identify on the OAR, cases requiring expedite processing. The Operating Division (OD) or Function Liaison will acknowledge receipt via Form 3210, Document Transmittal, secure messaging E-mail, facsimile, or by telephone within one (1) workday of receipt of the OAR.
- The OD/Function Liaison will provide TAS the relief determination within 3 workdays from the OAR acknowledgement date.

(3) **Non-Expedite Processing**

- If TAS does not request expedite processing, the OD/Function Liaison will acknowledge receipt and provide the name and phone number of the IRS employee assigned to work the case via Form 3210, Document Transmittal, secure messaging E-mail, facsimile, or by telephone within three (3) workdays of receipt of the OAR.
- If necessary, the assigned employee/manager will contact the TAS employee and negotiate the completion date in resolving the OAR actions.

3.11.10.3
(01-01-2016)
**Individual/Business
Master File On-Line and
Return View**

(1) Individual/Business/Employee Plans Master File On-Line (IMFOL/BMFOL/EMFOL) and Return View and Business/Employer Returns Transaction File On-Line (RTVUE/BRTVU/ERTVU) provide on-line research of Master File account and return data.

(2) Since Master File does not carry all information available on the Integrated Data Retrieval System (IDRS) screen displays (IDRS notice status, case control information, pending transactions, etc.), it is imperative that IDRS research be initiated before accessing Master File information via IMFOL/BMFOL/EMFOL or RTVUE/BRTVU/ERTVU. Also, IDRS input command codes that will cause a change in Master File data can't be preceded by the above command codes.

(3) These command codes should be used to research entity and or tax data which may be available on IDRS. In most cases, the response will appear on the screen in five seconds or less. This will negate the need for MFTRA/ESTAB requests in some cases.

(4) IMFOL/BMFOL/EMFOL (Individual/Business/Employee Plans Master File On-Line) accesses IMF/BMF/EPMF (Individual/Business/Employee Plans Master File) and allows several screen displays based on an input definer code. These will include:

a. An index screen which shows whether a specific tax period is available on-line or not. The index screen also includes a "balance due" field showing if the account is in debit, credit, or zero balance. (I)

Note: The "(I)" represents "Individual" as in "Individual Master File", or "IMF".

b. A summary screen which displays the information in (4)(a) plus freeze codes and tax module codes. (B)

Note: The "(B)" represents "Business Master File", or "BMF".

c. A screen which shows entity type information (similar to INOLE (Individual On-Line Entity)). (I&B)

Note: The "(I&B)" represents "Individual and Business" as in "Individual and Business Master File(s)".

d. A screen which has specific data from the tax account (similar to TXMOD and MFTRA). (I&B)

e. An adjustment transaction screen which includes detailed information about adjustment transactions input. (I&B)

f. A vestigial or retention register screen which shows what modules have been moved to the retention register and when for a specific Taxpayer Identification Number (TIN). (I&B)

g. A posted Transaction Code (TC) 150/154 screen which displays posted data for a specific TIN/MFT and tax period. (I&B&E)

Note: The "(I&B&E)" represents "Individual and Business" as in "Individual and Business Master File(s)" and the "E" represents "Employee Plans Master File".

h. A status history screen which includes extension to file data. (I&B)

i. An entity Federal Tax Deposit (FTD) screen which displays FTD information for a specific TIN/MFT and tax period. (B)

j. A last period satisfied screen which displays general tax data for last period satisfied for a specific TIN. (B)

k. An exempt organization screen which displays exempt organization data for a specific TIN/MFT and period. (B)

l. A Return CAWR screen which displays Combined Annual Wage Reporting (CAWR) information for a specific TIN/MFT and tax period. (B)

m. An audit history screen which displays any previous audit information for a specific TIN/MFT and tax period. (B)

n. A help screen which displays information to assist in using IMFOL/BMFOL. (I&B)

(5) RTVUE (Return View) accesses the Return Transaction File (RTF). It has all edited, transcribed, and error corrected data from data entry lines of Form 1040 series returns and related forms and scheduled files in the current processing year (PY) including late filed returns and two prior years. This command code requires a definer to access a particular screen and has a summary screen for each return.

(6)   BRTVU, with definers, is used to access data which was computer generated and or transcribed to individual line items from BMF returns and related forms/ schedules.

(7)   ERTVU, with definers, is used to access data which was computer generated and or transcribed to individual line items from the Form 5330, Return of Excise Taxes Related to Employee Benefit Plans, TC 154 (prior to January 2001).

(8)   For more explanation of the screen displays and applicable definer codes, refer to IRM 2.3, IDRS Terminal Responses, and IRM 2.4, IDRS Terminal Input.

3.11.10.3.1
(01-01-2016)
CADE 2 / IMF Daily Processing

(1)   The Customer Account Data Engine (CADE) 2 Program Office in Headquarters is charged with the primary goal to implement a single, modernized programming solution which provides daily processing of taxpayer accounts.

Note: **The CADE Master File, as it existed from 2004 – 2011, retired at the end of 201152.**

(2)   The CADE 2 solution is comprised of several components, to modernize the IRS to a daily processing environment with several Transition States.

Note: This version of the IRM will only provide information related the Transition State 1, which deployed in January 2012. more information on Transition State 2 and the Target State phases will be provided in the later revisions of the IRM, when the solutions are implemented.

(3)   Accelerated IMF – All Individual taxpayers account transactions being processed weekly by IMF (on Thursday) with new cycle definitions and accelerated refund and notice issuance. The new cycles are:

   a.   Campus Cycle – Thursday – Wednesday
   b.   Master File Processing – Friday – Thursday
   c.   Notice Review Saturday – Monday (8+ days)
   d.   Unpostables – New available Tuesday; Closing Tuesday

   Note: New cycles are not limited to IMF sites. BMF sites will also have the new campus cycles.

(4)   IMF transactions posting timeframes are outlined as follows:

   a.   Daily transactions directed to a daily account are expected to post daily with daily processing. Transactions will be viewable using CFOL command codes the second day after campus input. Transactions will be viewable on IDRS command codes the third day after campus input.
   b.   Weekly transactions directed to a daily account are expected to post with the weekly processing run on Thursday and may result in the account type changing to Weekly.
   c.   Daily and Weekly transactions directed to a Weekly account are expected to post with the weekly processing on Thursday.

   Note: For items b and c, transactions will be viewable using Corporate Files On-Line (CFOL) command codes on the Saturday following

the Thursday processing run. Transactions will be viewable on IDRS command codes Monday following the Thursday processing run.

(5) BMF transaction posting timeframes are outlined as follows:

a. Transactions will be viewable using CFOL command codes on Saturday following the weekly Master File processing run on Thursday.
b. Transactions will be viewable as posted transactions using IDRS command codes on Monday following the weekly Master File processing run on Thursday.

   Note: With the acceleration of the IDRS weekly analysis being performed the weekend directly after the Master File processing on Thursday, transactions will be posted instead of in pending status on Monday.

(6) IMF cycle posting dates will reflect a format of **"YYYYCCDD"**. **"YYYY"** will show the year. **"CC"** will show the posting cycle. For IMF transactions, the following values for "**DD**" are defined:

a. 01 = Friday
b. 02 = Monday
c. 03 = Tuesday
d. 04 = Wednesday
e. 05 = Thursday

   Note: BMF cycle posting dates on BMFOL will continue to reflect YYYYCC. YYYY will show the year. CC will show the posting cycle. BMF cycle posting dates in TXMOD will reflect a format of YYYYCCDD. The DD value will be 08.

3.11.10.4
(01-01-2016)
Electronic Federal Tax Payment System (EFTPS) Payment Indicator

(1) Some business taxpayers must make their federal tax deposits electronically. The EFTPS Payment Indicator is generated on electronic payments to prevent assessment of a 10 percent penalty.

(2) Individual taxpayers can pay taxes electronically by direct debit (automatic withdrawal) or credit card. An EFTPS Indicator is also generated for these payments.

(3) Enter the EFTPS Payment Indicator on any electronic payment that is being re-input or transferred on a paper document.

(4) Enter "1" in the lower right corner of any revenue receipts document for a payment that was originally processed electronically. Electronic payments can be identified from the original Document Locator Number (DLN) or other information on the source document.

a. EFTPS payments are numbered with File Location Code (FLC) 81 and Document Code 19. Each EFTPS payment will include a 15-digit Electronic Federal Tax (EFT) number, or 17-digits with a leading "29".

   Note: EFTPS payments prior to July 1, 2005, may have FLC 71 or 72.

b. Taxlink payments are numbered with file location code 65, document code 97.

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       c.   FedTax payments are numbered with file location code 16, document code 19.

3.11.10.5
(01-01-2023)
General Editing Guidelines—Error Resolution System (ERS) Coding

(1)   The Document Perfection tax examiner will have the first opportunity to identify a document having a problem which requires correspondence, research or other action to make the return processable.

(2)   The tax examiner will decide the kind of action required and assign an ERS Action Code to the document. This code will show whether correspondence, research, or some other type of action is needed. See (7) for a list of ERS Action Codes.

(3)   Enter the ERS Action Code in the bottom left margin of the document, preceded by the letters "AC." (See Figure 3.11.10-1.)

Figure 3.11.10-1 ERS Action Code 320 (Entity Control) Entered In Bottom Left Margin

(4)   For routing within the campus (in-house research), each action code will generally be sufficient with no further explanations. For "other research", a note of explanation will need to be attached to the return.

(5)   The action code assigned by Document Perfection will be transcribed into the record of the input document. The presence of a valid action code will place the record in the suspense inventory, either workable or unworkable.

(6)   Only one action code may be assigned at a time to a record. The priority of the action codes will be 310, 320, 4XX, 6XX, 3XX, then 2XX.

(7)   The following is a complete list of ERS Action Codes. Decide the action code by the description, not by the length of the suspense period.

Note: **CE** = Code & Edit, **S** = Suspense Correction, **EC** = Error Correction

Action Code	Description	Workday Suspense Period	Function Used In
001	Input Document	0	EC
211	First Correspondence	40	CE, EC, S
212	Second Correspondence	25	CE, EC, S
213	Correspondence Other Than Taxpayer	40	CE, EC, S
215	International Correspondence (ACI)	45	CE, EC, S
216	Second Taxpayer Correspondence International	45	CE, EC, S
217	International Correspondence	45	CE, EC, S
224	ACA (Affordable Care Act) Correspondence	40	CE, EC, S
225	Signature Only - Regular Correspondence / Shared Responsibility Payment	40	CE, EC, S
226	Signature Only - International Correspondence	45	CE, EC, S
230	ID Theft	60	CE, EC, S
231	ID Theft Assistance (RICS)	80	CE, EC
232	ID Theft (Research Needed)	85	CE, EC, S
300	Exam-Fuel Tax Credit	10	CE, EC, S
310	Statute Control	10	CE, EC, S
320	Entity Control	10	CE, EC, S
331	Protest Review / Frivolous Filer Review (Exam)	3	CE, EC
332	QRDT Review / CI Review	3	CE, EC
333	Prompt Audit	10	CE, EC, S
334	Joint Committee	10	CE, EC, S
335	Protest Case / FRP Case (Exam)	10	CE, EC, S
336	QRDT Case / IVO Review	10	CE, EC, S
337	Other CID	10	CE, EC, S
341	Manual Refund	10	CE, EC, S
342	Credit Verification / Verification of Credits	10	CE, EC, S

Action Code	Description	Workday Suspense Period	Function Used In
343	Other Accounting	10	CE, EC, S
344	Manual Refund by ERS	0	EC
351	TIN Research	0	EC, S
352	Name Research	3	CE, EC, S
353	Address Research	3	CE, EC, S
354	Filing Requirements Research	3	CE, EC, S
355	Other MFTRA Research (Entity)	3	CE, EC, S
360	Other In-House Research	10	CE, EC, S
370	Examination	10	CE, EC, S
383	1040EZ Audit Code	0	CE
410	Technical Assistance / Assistance Needed	0	EC
420	Management Suspense—A	5	CE, EC, S
430	Management Suspense—B	10	CE, EC, S
440	Management Suspense—C	15	CE, EC, S
450	Management Suspense—D	20	CE, EC, S
460	Management Suspense—E	25	CE, EC, S
470	Complex Error Codes	0	EC, S
471	Miscellaneous Suspense (C&E By-Pass)	2	EC, S
480	Early Filed Return	150	CE, EC, S
490	System Problem	5	EC, S
491	ACA System Problem	10	EC, S
492	ACA System Problem	15	EC, S
493	ACA Systemic Issue	20	EC, S
494	Complex Systemic Issue	25	EC, S
495	Complex Systemic Issue	30	EC, S
496	Complex Systemic Issue	35	EC, S
497	Complex Systemic Issue	40	EC, S
498	Complex Systemic Issue	45	EC, S
499	Complex Systemic Issue	50	EC, S
510	Missing Document	0	CE

Action Code	Description	Workday Suspense Period	Function Used In
511	Missing Document 1st Suspense	25	EC, S
512	Missing Document 2nd Suspense	20	S
513	Missing Document 3rd Suspense	20	S
515	Missing Document Short Term	5	EC, S
550	Mag. Tape Attachment / Magnetic Return	0	CE
551	Mag. Tape Inconsistent Data / Magnetic Return	0	CE
610	Renumber	0	CE, EC
611	Remittance Renumber	0	S
620	NMF/Non-ADP	0	CE, EC
630	Reinput	0	EC
640	Void	0	CE, EC
650	International (Foreign)	0	CE, EC
651	International Document (AUSPC)		CE, EC, S

Note: **CE** = Code & Edit, **S** = Suspense Correction, **EC** = Error Correction

3.11.10.6 (01-01-2016) **Document Perfection General Instructions**	(1) All Revenue Receipt Documents **must** have a Name Control, TIN, tax period, MFT Code, TC, transaction date, and transaction amount. *Note:* MFTs 46, 74, 75, 76, 84, 85, and 86 **must** have a plan/report number. (2) These documents may also have a secondary TC, secondary transaction amount, tertiary (third) TC, and a tertiary transaction amount.
3.11.10.6.1 (01-01-2023) **Name Control/Check Digits**	(1) The **check digits** consist of two alpha characters present on an IRS preprinted label or an IRS computer generated notice. (See Figure 3.11.10-2.)

Figure 3.11.10-2 Check Digits On IRS Preprinted Label

(2)   Check Digits are printed to the immediate left or right of the TIN, with the exception of the electronically-generated TDA/Taxpayer Delinquent Account form, where they appear in the general entity area. (See Figure 3.11.10-3.)

Note: The electronically-generated TDA/Taxpayer Delinquent Account form superseded the former Form 4907, TDA/Taxpayer Delinquent Account (obsolete since December 19, 2002). This electronic document contains BMF filing requirements on TDAs.

Figure 3.11.10-3 Check Digits Displayed On TDA/Taxpayer Delinquent Account Form (located in entity area)

a.   Underline the check digits if present.

   Exception: Circle out the Check Digits if the taxpayer identification number has been altered. In that case, underline the Name Control.

b.   If Check Digits are not present, underline the Name Control using the following general procedures. Refer to Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers, or Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area, for the specific Name Control procedures.

   Note: See IRM 3.11.10.9.2, Editing of Form 1040-ES With IRS Label, for Form 1040-ES instructions.

(3)   The **Name Control** consists of no more than four characters and is underlined if no Check Digits are present. (See Figure 3.11.10-4.)

Form **809** (Rev. May 2009)	Department of the Treasury — Internal Revenue Service **Part 1 — Posting Voucher**		Receipt Number

Figure 3.11.10-4 Underlined Name Control (No Check Digits Present)

(4) The valid characters for the Name Control are alpha, numeric, ampersand (&), hyphen (-), and blank.

(5) If the document is IMF, or BMF MFT 13, 17, 51, 52, 58, 63, 76, or 78 with a Social Security Number (SSN): (See Figure 3.11.10-5.)

   a. The first character of the Name Control must be alphabetic.
   b. The remaining characters may be alpha, hyphen, ampersand or blank.
   c. The Name Control can have less, but no more than, four characters. Blanks may be present only at the end of the Name Control.

Figure 3.11.10-5 Individual Name Control

(6) If the document is BMF with an EIN:

   a. The first character of the Name Control may be alpha or numeric.
   b. The remaining characters may be alpha, numeric, hyphen, ampersand, or blank.

c.   The Name Control can have less, but no more than, four characters. Blanks may be present only at the end of the Name Control. (See Figure 3.11.10-6.)

Reminder: BMF MFT 13, 17, 51, 52, 58, 63, 76, or 78 may have an SSN.

Payment Posting Voucher *(Not a taxpayer receipt)*	D L N		0001813625511-5			
N M F	U L C	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date
		Status	00-3216549	1120/02	2412		05/16/25

Taxpayer name, address, and ZIP code *(Please print legibly or type)*

27 Chestnut, Inc.
930 Tupelo Ave.
Chicago, IL 60607

List, in the column below, payments to be posted to the taxpayer's account. A maximum of two *Credit* transactions may be shown.

Transaction Data

Amount	Code	Description		
$100.00	670	Subsequent Payment		DPC

Remarks   List, in the column below, any *Debit* amount to be
610   Remittance with

Figure 3.11.10-6 Business Name Control

(7)   If a name is not present or the Name Control can't be decided, check attachments for a valid name/Name Control. If a Name Control can't be decided, edit the document with Action Code 320 (Entity Control).

3.11.10.6.2
(01-01-2023)
Taxpayer Identification Number (TIN)

(1)   The TIN consists of nine digits and must be present.

(2)   If the TIN is an Employer Identification Number (EIN):

a.   It can't be all zeros (0) or all nines (9).
b.   The first two digits can't be 07–09, 17–19, 28–29, 49, or 89. (See Figure 3.11.10-7.)

Figure 3.11.10-7 Employer Identification Number

(3)   If the TIN is a Social Security Number (SSN), XXX-XX-XXXX format:

    a.   It can't be all zeros (0), or all nines (9).
    b.   Valid range for the first three digits is 001–899.
    c.   If the primary SSN begins with a "9" (in an SSN format) this is an indica-
       tion of a temporarily assigned identification number:
       i. ITIN - the 4th and 5th digit for an ITIN will range between 50-65, 70-88,
       90-92 or 94-99; or
       ii. IRS Number (IRSN) - the 4th and 5th digit for an IRSN will be 01, 02,
       03, 04, 05, 06, 07, 08, 09, 10, 17, 18, 19, 28, 29, 37, 38, 39, 49, 66, or
       89, depending on the campus which issued it.

      Note: For more information regarding IRSN, see IRM 3.13.5, Campus
             Document Services - Individual Master File (IMF) Account
             Numbers.

    d.   If the BMF MFT is 13, 17, 58, 63, 76, or 78, edit with TIN-Type Indicator
       "0" following the TIN/SSN.

      Note: MFTs 13, 17 and 76 can have an EIN or SSN.

    e.   If the TIN is missing or invalid, search the document and attachments for
       another TIN. If found, edit it in the proper position for transcription.
    f.   If there is no valid TIN present, edit Action Code 320.

(4)   **Special to Secondary (or, Spouse's) Social Security Number (SSN) Only**:

    a.   It can't be all zeros (0), or all nines (9).
    b.   Valid range for the first three digits is 001–899.
    c.   The Secondary SSN can't have either **000** or **666** in Positions 1 through
       3.
    d.   The Secondary SSN can't have "00" in Positions 4 through 5.
    e.   The Secondary SSN can't have "0000" in Positions 6 through 9.

(5)   If the TIN is missing or invalid, search the document and attachments for
     another TIN. If found, edit it in the proper position for transcription.

(6)   If there is no valid TIN present, edit Action Code 320 (Entity Control).

3.11.10.6.3
(01-01-2023)
Tax Period

(1)   The tax period is a four-digit element representing the year and month in which the tax period ended, in most cases.

(2)   When it requires editing, it is edited in YYMM format.

(3)   It is not necessary to edit a tax period if the document is for the current calendar year. (See Figure 3.11.10-8.)

Figure 3.11.10-8 Current Calendar Year—No Editing Necessary

(4)   It is necessary to edit a tax period for all fiscal and prior year documents. (See Figure 3.11.10-9.)

Figure 3.11.10-9 Fiscal Year Editing

(5)   In addition, the following specific topics are discussed in this section.

    a.   Editing a Calendar Year. See IRM 3.11.10.6.3.1 for more information.
    b.   Editing a Fiscal Year. See IRM 3.11.10.6.3.2 for more information.
    c.   Editing a Prior Year. See IRM 3.11.10.6.3.3 for more information.
    d.   Special Instructions (BMF). See IRM 3.11.10.6.3.4 for more information.

3.11.10.6.3.1
(01-01-2023)
Editing a Calendar Year

(1)   If the document is for other than a current calendar year, edit the year and month in YYMM format to the right of the tax year designation in the top center of the form, or in the applicable area. (See Figure 3.11.10-10.)

Figure 3.11.10-10 Non-Current Calendar Year Editing

(2)   Unless it is clearly stated, all voucher forms should be considered for the current processing period.

3.11.10.6.3.2
(01-01-2023)
Editing a Fiscal Year

(1)   A fiscal year is 12 full months ending in the last day of any month other than December. Edit the month and year in YYMM format on all fiscal year documents.

(2)   Form 1041-ES, Estimated Income Tax for Estates and Trusts, payments are made on a quarterly basis for a calendar year. Therefore, do not edit this form for a month ending in 04 (due April 15), 06 (due June 15), or 09 (due September 15), the months these payments are due, unless specifically stated. (See Figure 3.11.10-11.)

Figure 3.11.10-11 Current Quarter Ending—Do Not Edit

3.11.10.6.3.3
(01-01-2023)
Editing a Prior Year

(1)   A document is considered a prior year if the tax period ending date falls eight months or more prior to the current date.

(2)   Edit the prior year tax period on a document **unless** it is a pre-ADP tax period which must be processed as Non-Master File (NMF). See (3) below.

(3)   Pre-ADP tax periods are:

   a.   IMF — prior to 196212.

   Exception: For MFT 29 or 55, Pre-ADP tax periods are prior to 197512.

   Exception: There are NO Pre-ADP tax periods for MFT 82 (i.e., first valid period is 201712), and, all Section 965 transactions post to Master File.

   b.   BMF — prior to 196112.

   Exception:
      MFT 08 — prior to 200412.
      MFT 13 — prior to 198012.
      MFT 14 — prior to 200612.
      MFT 16 — prior to 199412.
      MFT 17 — prior to 200512.
      MFT 40 — prior to 200401.
      MFT 46 — prior to 198412.
      MFT 49 — prior to 200602.
      MFT 74 — prior to 199101.
      MFT 76 — prior to 198412.
      MFT 83 — prior to 201712 (No ANMF Section 965 processing equivalent).
      MFT 84 — prior to 200712.
      MFT 85 — prior to 200902.
      MFT 86 — prior to 200812.

(4)   If the tax period is Pre-ADP, edit Action Code 620 on the bottom left margin. (See Figure 3.11.10-12.)

Figure 3.11.10-12 Action Code 620 Edited—Pre-ADP Tax Period

3.11.10.6.3.4
(01-01-2020)
**Special Instructions
(BMF)**

(1) On MFT 51 (Form 709) documents, the returns for 1971 through 1981 have a fiscal month ending of 03, 06, 09 and 12. For calendar year 1970 and prior and 1982 and later, the month is always 12.

(2) On MFT 09 (Form CT–1), tax periods from 196203 through 197512 must have a fiscal month ending of 03, 06, 09, or 12. On documents for 1976 and later, the ending month must be 12.

(3) On MFT 05 (Form 1041), TC 660 (Estimated Tax Payment, Form 1041-ES) requires a tax period of 198712 or later. Any other TC with MFT 05 requires a tax period of 196112 or later.

(4) On MFT 08 (Form 8804 and Form 8813) the tax period can't be earlier than 200412.

(5) On MFT 13 (Form 8278) the tax period can't be earlier than 198012.

(6) On MFT 14 (Form 944) the tax period can't be earlier than 200612.

(7) On MFT 15 (Form 8752) the tax period can't be earlier than 199012.

(8) On MFT 16 (Form 945) the tax period can't be earlier than 199412.

(9) On MFT 17 (Form 8288) the tax period can't be earlier than 200512.

(10) On MFT 40 (Form 8849) the tax period can't be earlier than 200401.

(11) On MFT 46:

- For Form 8038 and Form 8328, the tax period can't be earlier than 198412.
- For Form 8038-CP, the tax period can't be earlier than **200902** (specifically, 02/17/2009).

(12) On MFT 49 (Form 8872 assessments) the tax period can't be earlier than 200602.

(13) On MFT 74 (Form 5500 assessments) the tax period can't be earlier than 199101.

(14) On MFT 76 (Form 5330) the tax period can't be earlier than 198412.

(15) On **MFT 82 (Repatriation Tax or Transfer (Section 965) - IMF)** the tax period can't be earlier than 201712.

(16) On **MFT 83 (Repatriation Tax or Transfer (Section 965) - BMF)** the tax period can't be earlier than 201712.

(17) On MFT 84 (Form 8703) the tax period can't be earlier than 200712.

(18) On MFT 85 (Form 8038-B assessments) the tax period can't be earlier than **200902**.

(19) On MFT 86 (Form 8038-TC assessments) the tax period can't be earlier than 201003.

3.11.10.6.4
(01-01-2023)
Master File Tax Account Codes (MFT)

(1) The MFT is a two-digit code which is normally preprinted or manually entered during the preparation of in-house documents. (See Figure 3.11.10-13.)

a. The valid MFT codes for IMF are 29, 30, 31, 35, 55, 65, and 82.

Note: The MFT 35 and the MFT 65 are the result of the Affordable Care Act (ACA).

Note: The MFT 82 is the result of the **Tax Cuts and Jobs Act of 2017**, signed by the President December 22, 2017.

b. The valid MFT codes for BMF are 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12, 13, 14, 15, 16, 17, 33, 34, 36, 37, 40, 43, 44, 46, 49, 50, 51, 52, 58, 60, 61, 62, 63, 64, 67, 74, 75, 76, 77, 78, 83, 84, 85, and 86.

Note: MFT 43 is the result of the Affordable Care Act (ACA).

Note: The MFT 83 is the result of the **Tax Cuts and Jobs Act of 2017**, signed by the President December 22, 2017.

Figure 3.11.10-13 Master File Tax Account (MFT) Code

(2)   The MFT code must be compatible with the TC and the document code (from the DLN). See Exhibit 3.11.10-2, Valid Transaction Codes --- Document Codes Table, for compatible document codes and MFT codes, and Exhibit 3.11.10-3, Valid Transaction Codes (TCs) By MFT, for compatible Transaction Codes (TCs) and MFT codes.

(3)   Underline the correct MFT. **Do not underline any NMF cross reference MFT codes.**

(4)   If the MFT code is "05" or "06" there must be a "05" or "06" in the upper right corner of the Form 813, Document Register, date box or in the upper right corner of the Form 3893, Re-Entry Document Control.

(5)   MFTs 51 and 52 are valid for tax class 5, doc codes 17, 18, 19, 24, and 87.

(6)   If the control document has been renumbered, the MFT must be compatible to the new DLN. See Exhibit 3.11.10-3, Valid Transaction Codes (TCs) By MFT. Edit the proper MFT.

(7)   If the MFT code is not present on the control document, enter the MFT from the first document in the block.

3.11.10.6.5
(01-01-2023)
Plan/Report Number

(1)   A Plan/Report Number consists of three digits and must be present if the MFT is 46, 74, 75, 76, 84, 85, or 86. The Plan/Report Number must be edited near the MFT block. If a Plan/Report number is not present, check attachments. See Figure 3.11.10-14.

Figure 3.11.10-14 Plan/Report Number With MFT 76

3.11.10.6.6
(01-01-2024)
Transaction (Received) Date

(1) The transaction date **must** always be present on a Revenue Receipt document.

(2) If there is no transaction date stamped or edited on the document, search the document for a postmarked envelope or any other indication of a transaction date. (See Figure 3.11.10-15.)

Note: If both U.S. Postal Service and private meter marks are present, honor the U.S. Postal Service marks.

Edward Shepherd
2804 West Harrier
Reno, Nevada 89510

RENO, NV
MAR 21 2025
89510

Enter the postmark date as the Transaction Date.

Credit Posting Voucher

Check/Payment Not Accepted by Bank Department of the Treasury **Internal Revenue Service**	Taxpayer identification number 000-00-2568	Tax period 2412	Amount of check/payment $175.00
Name		Form 1040 MFT 30	Penalty amount $25.00
DC control number		Date IRS received check/payment 032125	Other charges
Document locator number 0021108010400-5	Date of notice	Check/payment posting date	Total amount due $200.00

The bank did not accept the enclosed check/payment because:

This is a Credit Posting Voucher. Please do not write on this side of the form.
If you are requesting penalty relief, write on the back of this form.
Return the lower part of this form with your payment to the address below.

Edward Shepherd
2804 W. Harrier
Reno, NV 89510

Form **2287** (Rev. 7-2019) **Part 1** - Taxpayer Copy
Catalog Number 26325Y www.irs.gov

Figure 3.11.10-15 Edited Postmark Date As Transaction Date

a. If a valid transaction date is located on an attachment, edit in MMDDYY format onto the document.

b. If a valid transaction date can't be located, edit onto the document in MMDDYY format, the DLN Julian Date. (See Figure 3.11.10-16.) See Exhibit 3.11.10-4, Julian Date Calendar, Perpetual and Leap Year, to decide the Julian Date.

c. If a document has multiple stamped dates, the earliest stamped date is to be used.

Suzie Cypress
2 Pine Place
Reno, NV 89510

Postmark illegible

RENO, NV
JL
( )
2025
89510

Credit Posting Voucher

Check/Payment Not Accepted by Bank Department of the Treasury **Internal Revenue Service**	Taxpayer identification number 000-00-8879	Tax period 2412		Amount of check/payment $765.00
Name		Form 1040	MFT 30	Penalty amount $25.00
DC control **Julian Date 169 = 06/18/25**		Date IRS received check/payment →061825		Other charges
Document locator number 0021116910400-5	Date of notice	Check/payment posting date		Total amount due $790.00

The bank did not accept the enclosed check/payment because:

Enter Julian Date from DLN as the Transaction Date

T_____ e on this side of the form.
If_____ k of this form.
R_____ ment to the address below.

Suzie **Cypress**
2 Pine Place
Reno, NV 89510

Form **2287** (Rev. 7-2019) **Part 1** - Taxpayer Copy
Catalog Number 26325Y www.irs.gov

Figure 3.11.10-16 Edited DLN Julian Date As Transaction Date

(3) For International BMF tax due notice documents (AUSC only)—edit as the transaction date, the stamped received date minus one month, or the notice date, whichever is later.

Example: If the document is stamped **5-20-2025** and the notice date is **4-15-2025**, circle the **041525** date and edit **04202025**. If the document has a stamped date of **05-31-2025** and the notice date is **05-16-2025**, circle the **05-31-2025** date and edit **051625**.

3.11.10.6.7
(01-01-2023)
Transaction Codes (TCs)

(1) Most documents have only a single three-digit transaction code (TC). However, the program permits up to three transactions, with their specific codes, to be input simultaneously from the same source document.

(2) The TCs are identified as the primary, secondary, or tertiary (third) TCs.

a. The primary TC is used for all single transactions and can be either a debit or a credit. (See Figure 3.11.10-17.)

Figure 3.11.10-17 Primary TC and Primary Transaction Amount

    b.   The secondary TC is usually an adjustment such as penalty or interest. A secondary TC is sometimes used without a secondary transaction amount to signify a status code. (See Figure 3.11.10-18.)

Figure 3.11.10-18 Secondary TC Without A Secondary Transaction Amount

c.   The tertiary (third) TC is a payment, adjustment, credit transfer or reversal. (See Figure 3.11.10-19.) A zero amount in the tertiary transaction amount is not valid. The tertiary TC is not valid on the Individual Retirement Account File (IRAF).

Figure 3.11.10-19 Tertiary TC With Tertiary Transaction Amount

(3)   Amounts in the primary and tertiary (third) fields must equal the amount listed on the Form 813 in green pencil. The secondary amount should appear on the Form 813 enclosed in brackets beside the debit or credit amount. The total of all secondary TCs should be enclosed in brackets on the total line of the Form 813. If the secondary amount total is not listed on the Form 813, you must edit it. However, do not change the block total for the primary and tertiary (third) amounts, under any circumstances.

(4)   The maximum number of transactions which may be coded on a single input document is two (2) credits and one (1) debit. Documents coded with more than two credit transactions and one debit transaction must be rejected from processing. Edit Action Code "360" in the bottom margin of the document, preceded by the letters "AC". Attach Form 4227, Intra-SC Reject or Routing Slip, to the document and notate the presence of more than the number of TCs permitted.

3.11.10.6.8
(01-01-2023)
**Special
Conditions—Transaction
Codes (TCs)**

(1)   If the block header on the Form 813 Transaction Code Field has TC 840 (Manual Refund), all the documents in the block must have a Primary TC 840, or vice versa. (See Figure 3.11.10-20.)

Figure 3.11.10-20 Primary TC 840 Must Match Form 813 Block Header TC

(2)   Transaction Codes (TCs) 400 (Account Transfer-Out), 721 (Dishonored Refund Repayment), 840 (Manual Refund) and 843 (Check Cancellation Reversal) are valid only as Primary TCs.

(3)   **Only TC 170, 180, 200, 270, 280, 340, 360, 460, 472, 570, 770, and 772 are valid as secondary TCs and may not be used as primary or tertiary TCs.**

   a.   TC 770 (Credit Interest Due Taxpayer) is only valid when the primary TC is 721, 722, 832, or 840.

b. TC 772 (Correction of 770 Processed in Error or Interest Netting) is valid only with primary TC 720 (Refund Repayment).

c. A secondary TC of 280 (Bad Check Penalty) is valid only when the primary TC is 611, 621, 641, 661, 671, 681, 691, or 721.

d. A secondary TC of 340 (Restricted Interest Assessment) is only valid when the primary TC is 670 (Subsequent Payment).

e. A secondary TC of 460 (Extension of Time for Filing) is only valid when the primary TC is 670, the MFT is 51, and the tax period ends in 12.

(4) For MFT 29, Doc Code 45 is not valid with TC 280: Doc Code 48 is not valid with TC 570.

(5) Secondary TC 460 is valid only with primary TC 670 with a Doc Code of 17. The associated transaction amount must always be blank. The Area Office Code can't be 66 or 98, and the transaction date can't be later than 04–22–XX (current processing year).

3.11.10.6.9 (01-01-2016) **Special Conditions—Transaction Amounts**	(1) Only zero (0) transaction amount is valid for primary TC 400. (2) **Secondary TC 170, 180, 270, 280, 460, 472, 550, 570 and 770 are valid with a zero transaction amount. All other secondary TCs must have a transaction amount other than zero (0).** (3) If a tertiary TC is present, there must be a tertiary transaction amount. Zero is not valid as a tertiary transaction amount.
3.11.10.6.10 (01-01-2024) **Designated Payment Codes (DPCs)**	(1) A Designated Payment Code (DPC) is used with input of TCs 640, 670, 680, 690, 694, and 700. If these TCs are input, the DPC will be coded as follows:

- TC 640 (Advance Payment of Determined Deficiency or Underreporter Proposal), DPC must be 00, 01, 02, 12, 29, 36, 43, or 99.
- TC 670 (Subsequent Payment), DPC must be 00 through 11, 26, 29, 36, 64, 70, 71, 72, 73, 74, 75, or 99.
- TC 680 (Designated Payment of Interest), DPC must be 00, 01, 03, 06, 07, 26, 36, 64, or 99.
- TC 690 (Designated Payment of Penalty), DPC must be 00, 01, 03, 06, 07, 09, 26, 36, 64, or 99.
- TC 694 (Designated Payment of Fees and Collection Costs), DPC must be 00, 01, 03, 06. 07, 36, or 64.
- TC 700 (Credit Applied), DPC must be 00 or 06.

(2) For this program, the valid DPCs are 00 through 24, 26, 29, 31, 33 through 36, 43, 50, 51, 53, 55 through 59, 63, 64, 65, 70, 71, 72, 73, 74, 75, and 99.

Note: The Office of Collection Policy retired the following Designated Payment Codes (DPCs): 44, 45, 46, 47, 48, 49, and 52 (UWR 205333). Designated Payment Codes 50 (IA Origination) and 51 (IA Revision/Restructure) will be used on all Installment Agreements for new input ONLY.

Exception: Continue to allow use of DPCs 44, 45, 46, 47, 48, 49 and 52 when re-sequencing and or adjusting previously-charged user fees.

(3) DPCs 01 and 02 may only be input when MFT is 01, 03, 09, 11, 12, 16, or 55.

(4) DPC 13 is valid only with MFT 30 for tax periods 199312 through 199411.

(5)   DPC 26 may only be input when MFT is 31 and TCs are 670, 680, or 690 and the transaction date is greater than 20100816.

(6)   DPC 29 may only be input when MFT is 13 or 55 and TCs are 640 or 670.

(7)   DPC 31 may only be input when MFT is 31.

(8)   DPC 36 is valid for tax periods 201412 and subsequent and may only be input when MFT is 35 or MFT is 65.

Note: **All DPCs will be allowed on input with MFT 35 or MFT 65 transactions with the exception of enforcement codes (i.e., DPC 05 through 07, 16, 18 through 23, 30, 32).**

(9)   DPC 43 is valid for tax periods 201512 and subsequent and may only be input when MFT is 43.

(10) DPCs 44, 45, 46, and 52 are valid with MFT 55 (IMF) for tax period YYYY01.

(11) DPCs 49, 50 and 51 are valid with MFT 13 (BMF) for tax period YYYY12 and with MFT 55 (IMF) for tax period YYYY01.

(12) DPC 63 is valid for tax periods 202112 and subsequent.

(13) DPC 64 is valid for tax periods 201712 and subsequent and may be input when MFT is 02, 05, 06, 30, 34, 82 and 83.

(14) DPC 65 is valid for tax periods 202112 and subsequent.

(15) DPC 71 is valid for tax periods 201712 and subsequent and may be input when MFT is 02, 05, 06, 30, and 34.

(16) DPC 72 is valid for tax periods 201712 and subsequent and may be input when MFT is 02, 05, 06, 30, and 34.

(17) DPC 73 is valid for tax periods 201712 and subsequent and may be input when MFT is 02, 05, 06, 30, and 34.

(18) DPC 74 is valid for tax periods 201712 and subsequent and may be input when MFT is 02, 05, 06, 30, and 34.

(19) DPC 75 is valid for tax periods 201712 and subsequent and may be input when MFT is 02, 05, 06, 30, and 34.

(20) **DPC 76 is valid for tax periods 201712 and subsequent and may be input when MFT is 02, 05, 06, 30, and 34.**

(21) The following DPCs are valid for revenue receipt processing:

DPC	MEANING
00	Designated payment indicator is not present on posting voucher.
01	Non-Trust Fund - Payment is to be applied first to the non-trust fund portion of the tax.
02	Trust Fund - Payment is to be applied first to the trust fund portion of the tax.
03	Bankruptcy, undesignated payment (undesignated bankruptcy payment).
04	Levied on state income tax refund (State Income Tax Levy Program (SITLP)) (prior to 07/22/1998).
05	Notice of levy (Other levy proceeds) used only for levy proceeds received from a third party in response to a Notice of Levy and does not include payments from the taxpayer as a result of a levy.
06	Seizure and sale.
07	Payment received expressly for full or partial payoff of the liability secured by the Notice of Federal tax lien.
08	Suits (Non-Bankruptcy).
09	Offer in compromise.
10	Installment agreement (Manually Monitored Installment Agreements).
11	Bankruptcy, designated to trust fund.
12	Cash bond credit (allowed with TC 640 only).
13	Payment in response to reminder notice, OBRA 1993. *Note:* **"OBRA"** is the acronym for **"Omnibus Budget Reconciliation Act of 1993"**. (Valid only with MFT 30 for tax periods 199312 through 199411).
14	Authorization given by taxpayer to apply payment ("CSED expired, taxpayer authorized payment"). *Note:* **CSED** is the acronym for **Collection Statute Expiration Date**.
15	Payments caused by Form 8519 (Taxpayer's Copy of Notice of Levy).
16	Federal EFT levy payment. *Note:* "EFT" is "Electronic Funds Transfer".
17	Federal EFT payroll deduction installment agreement payment.

DPC	MEANING
18	Federal Payment Levy Program (FPLP) payment for the Primary TIN. Payments are received electronically (via EFTPS) from Financial Management Service (FMS). **Note:** The name, "Financial Management Service" (changed to "Bureau of the Fiscal Service (BFS)" .
19	FPLP payment for the Secondary TIN. Payments are received electronically (via EFTPS) from FMS. **Note:** The name, "Financial Management Service" (changed to "Bureau of the Fiscal Service (BFS)".
20	State Income Tax Levy Program (SITLP) receipt - ***systemically*** applied.
21	SITLP receipt (used exclusively for manually applied payments).
22	Alaska Permanent Fund Dividend Levy Program (AKPFD) receipt - ***systemically*** applied.
23	Alaska Permanent Fund Dividend Levy Program (AKPFD) receipt (used exclusively for manually applied payments).
24	Payment received with an amended return.
26	Court Ordered Criminal Restitution Payments - Used to access and track restitution ordered payable to the IRS in a criminal case.
29	Return Preparer Penalties - Used as a mechanism for measuring the volume of payments received by the Return Preparer Office as opposed to subsequent collection and communication actions.
31	Exclude payment from systemic cross-reference processing to allow treatment of each spouse differently on a joint return.
33	Offer in Compromise $205.00 application fee ***Exception:*** For DPC 33, effective April 27, 2020, the OIC application fee is **$205** unless the taxpayer qualifies for low-income certification or submits a Doubt as to Liability offer.
34	Offer in Compromise 20% lump sum/initial periodic payment.
35	Offer in Compromise subsequent payments made during the offer investigation.

DPC	MEANING
36	Individual Shared Responsibility Payment (Affordable Care Act (ACA)). ***Note:*** Also referred to as "ACA Provision 5000A SRP voluntary payment **(IMF MFT 35 and IMF MFT 65 only)**".
43	Employers Shared Responsibility Payment (Affordable Care Act (ACA)). ***Note:*** ACA Provision 4980H ESRP Voluntary Payment **(BMF MFT 43 only)**.
44	OPA (On-Line Payment Agreement) Direct Debit Installment Agreement (DDIA) Origination Fee (IMF MFT 55). **RETIRED BY COLLECTION**
45	OPA Non-Direct Debit Installment Agreement Origination Fee (Regular (new) Fee) (IMF MFT 55). **RETIRED BY COLLECTION**
46	OPA Installment Agreement (IA) Reinstatement or Restructure Fee (fee intended for future use; amount to be determined) (IMF MFT 55). **RETIRED BY COLLECTION**
47	Installment Agreement Reduced Origination User Fee (Installment Agreement Origination Fee reduced for low income taxpayer). **RETIRED BY COLLECTION**
48	Direct Debit Reduced Origination User Fee (Installment Agreement Direct Debit User Fee reduced for low income taxpayer). **RETIRED BY COLLECTION**
49	Direct Debit Installment Agreement (DDIA) Origination User Fee. **RETIRED BY COLLECTION**
50	Installment Agreement (IA) Origination User Fee (IAUF).
51	Installment Agreement (IA) Revision/Reinstatement User Fee (IAUF).
52	Installment Agreement (IA) Reinstatement or Restructure Reduced User Fee- (Low-Income) (IMF MFT 55). **RETIRED BY COLLECTION**
53	Discharges
55	Subordinations
56	Withdrawals
57	JUD Foreclosures; NONJUD Foreclosures ***Note:*** Clarification provided at reviewer's request: "JUD" is "Judicial"; "NONJUD" is "Non-judicial".

DPC	MEANING
58	Redemptions; Release of Right of Redemptions.
59	706 Liens; Decedent Estate Proof of Claim (POC).
63	**Advance Child Tax Credit (ACTC)**
64	**Section 965 (revised by The Tax Cuts and Jobs Act, signed by the President December 22, 2017).**
65	**Economic Impact Payment (EIP)**
70	**Payment of BBA Imputed Underpayment Amount submitted with BBA Administrative Adjustment Requests (BBA AAR) filed by a partnership not related to an examination, modification or a push out elected after issuance of a notice of Final Partnership Adjustments (FPA).**
71	**Payment of BBA Imputed Underpayment Amount submitted by pass-through partner in Push Out elected as a result of a BBA AAR (Form 8985 will be filed by the pass-through partner with ″AAR″ box checked).**
72	**Payment of BBA Imputed Underpayment Amount by Audited Partnership.**
73	**Payment of Tax submitted with partner amended returns to reduce the BBA Imputed Underpayment amount via Modification.**
74	**Payment of BBA Imputed Underpayment Amount submitted by a pass-through partner in tiered Exam Push Out (Form 8985 will be filed by the pass-through partner with ″BBA Audit″ box checked).**
75	**Prepayments (estimated payments) by (terminal) partners before they report their portion of the BBA partnership adjustment on their next filed return.**
76	**Payment of BBA Imputed Underpayment Amount--- Partner Payment for Proportionate Share of BBA Imputed Underpayment.**
99	Miscellaneous payment other than above.

3.11.10.6.11
(01-01-2019)
Split Refund Indicator
(Information Only)

(1) **IMPORTANT:** This reference was included pursuant to campus examiners' request for a text description. The edited Split Refund Indicator (SRI) is displayed on the **Form 3245 (Posting Voucher - Refund Cancellation or Payment)** and **Form 3809 (Miscellaneous Adjustment Voucher)** shown in text Exhibits.

Note: The Split Refund Indicator is **NOT** edited by Document Perfection (i.e., Code and Edit) examiners.

(2) Taxpayers have the option to split their refunds in up to three separate accounts. The Split Refund Indicator (SRI) will appear on revenue receipt transactions originating at the Regional Finance Centers. This information is based upon information submitted by taxpayers on **Form 8888, Direct Deposit of Refund to More Than One Account**, which must be submitted with the taxpayer's Form 1040 series return.

(3) Preparers in the proper functional areas (i.e., Deposit Activity, Accounting, Accounts Management, etc.) must edit this indicator in the right margin of the following forms, next to the Primary Credit Amount:

    a. Form 3245, Posting Voucher, Refund Cancellation or Repayment (See Exhibit 3.11.10-21).
    b. Form 3809, Miscellaneous Adjustment Voucher (See Exhibit 3.11.10-24).
    c. Form 12857, Refund Transfer Posting Voucher (See Exhibit 3.11.10-33).

Caution: This indicator **must be present** when a TC-841 (Cancelled Refund Check Deposited) is present on either of the forms listed above.

(4) The valid codes are provided as follows:

- 0---One refund; no split
- 1---First refund of a multiple split
- 2---Second refund of a multiple split
- 3---Third refund of a multiple split
- 4---Fourth refund of a multiple split
- 5---Fifth refund of a multiple split
- 6---Sixth refund of a multiple split

(5)   See Exhibit 3.11.10-21 , Form 3245, Posting Voucher—Refund Cancellation or Repayment, for information showing where to edit the Split Refund Indicator on the **Form 3245 (Posting Voucher - Refund Cancellation or Payment)**. See Exhibit 3.11.10-24, Form 3809, Miscellaneous Adjustment Voucher, for information showing where to edit the Split Refund Indicator on the **Form 3809 (Miscellaneous Adjustment Voucher)**. See Exhibit 3.11.10-33, Form 12857, **Refund Transfer Posting Voucher**, for information showing where to edit the Split Refund Indicator on the **Form 12857, Refund Transfer Posting Voucher**.

3.11.10.6.12
(01-01-2016)
Trace ID (Identification) Numbers - General Information Only

(1) Since January 2008, all Deposit Tickets (DTs) and Debit Vouchers (DVs) must be assigned a 20-digit Trace ID Number, which is used as a tracking mechanism to identify each DT with its corresponding payments and each DV with its corresponding debits.

(2) These numbers are a tool developed by the Custodial Detail Data Base (CDDB) as a means of addressing a material weakness discovered in the Service's custodial accounting systems by the General Accountability Office (GAO). Trace ID numbers will permit systemic reconciliation of pre-posted to posted payments and pre-posted and posted payments to deposit records.

(3) The CDDB, an enhancement arm to the Financial Management Information System (FMIS), was created to track all individual payments which comprise a DT. The CDDB also balances the individual transactions against the DT totals which have been entered into the Interim Revenue Accounting Control System (IRACS) general ledger. The unique Trace ID Number allows all payments to be identified and added to the CDDB.

(4)   All input payment systems (i.e., EFTPS, Lockbox) automatically assign a 20-digit Trace ID number to each DT.

(5)   For Manual DTs, The Trace ID Number is assigned by the Batch, Blocking, and Transmittal System (BBTS). The first 14 digits are the Trace ID Number (for the DT or DV) and the last six digits are the Transaction Sequence Number for the individual payment(s) comprising the DT. The Transaction Sequence Number begins with "000001", and is sequentially assigned to payments within a DT.

(6)   Although most Trace ID numbers are assigned through BBTS, it is possible that some remittance documents will have handwritten numbers assigned on various remittance documents submitted for processing by some functions handling smaller volumes of manually processed forms.

(7)   Code and Edit examiners will not be required to edit, perfect, or assign trace ID numbers to payments or any payment documents input through the Integrated Submission and Remittance Processing (ISRP) system prior to Transcription entry.

(8)   For more information on Trace IDs, refer to instructions in **IRM 3.12.10, Revenue Receipts**.

3.11.10.7
(01-01-2016)
Examination and Editing of Specific Documents

(1)   This section provides specific instructions on procedures for examining and editing various forms, and omitted green marked or written amounts on tax documents.

3.11.10.7.1
(01-01-2023)
Electronically-Generated TDA/Taxpayer Delinquent Account, Coded with Document Code 17 or 18 (Payment Documents from Courtesy Deposit)

(1)   Currently, electronically-generated TDA/Taxpayer Delinquent Account forms are issued via IDRS to the campuses, containing BMF filing requirements on TDA/Taxpayer Delinquent Accounts. Primarily these documents represent Field TDA collections deposited by area offices to the credit of the Campus Director.

Note: This electronically-generated form replaces the (now obsolete) **Form 4907(C), TDA/Taxpayer Delinquent Account**.

(2)   If the document reflects a transaction code (TC) for the amount entered, accept the codes as shown except as follows:

a.   **Always** enter a red "X" to the left of a TC 160, Failure to File Penalty on IMF and BMF.

Note: **The TC-160 is also referred to as the "Manually Computed Delinquency Penalty" (per Document 6209, IRS Processing Codes and Information).**

b.   Enter a red "X" to the left of TC 680 (IMF/BMF) Designated Payment of Interest, if present, unless the TC and or transaction amount are underlined by the collection function.

c.   Enter a red "X" to the left of TC 270 (IMF/BMF) Failure to Pay Penalty, if present, **unless** the code and or amount is underlined in red or green per local campus procedures.

Note: **The TC-270 is also referred to as the "Manual Assessment Failure to Pay Tax Penalty" (per Document 6209, IRS Processing Codes and Information).**

(3) If the document does not reflect a TC for an amount entered, decide the correct code from the entry on the document as follows:

   a. If a penalty amount **other than** non-underlined Failure to Pay Penalty (IMF/BMF) is shown on the form, enter the correct TC to the immediate left of the related amount and identify it as a secondary code. Use TC 360 (Manual Assessment of Fees and Collection Costs) for a collection cost or a lien fee. Use TC 180 (BMF) for an FTD (Federal Tax Deposit) penalty. This secondary TC is a debit to be assessed.

   b. **Do not treat a Failure to Pay Penalty as a secondary TC unless it is underlined.**

(4) After all amount entries have been coded or "X"ed, add any secondary amount, any "X"ed Failure to Pay, or "X"ed interest amount to the TC 670 amount. Be sure that the total of the TC 670 (Subsequent Payment) and any non "X"ed amount equals the green-edited (Remittance) amount. (See Figure 3.11.10-21 .)

TAXPAYER IDENTIFYING NO.	TAX FORM	PERIOD		RSC	TDA/TDI ASSIGNMENT CODE
000-00-6798	**1040**	**12/31/24**		**999**	**00-99-00-99**

XN AGAT   30 2412

CAF	DLN
0	0021813776122-5

LOC. CODE	PREDICTED GRADE	IDRS CYCLE
0000	0X	202521

ALEX AGATE
3237 GRAPHITE LN
BOISE, ID 83708

RECEIVED
001 05172025
IRS-OSC
OGDEN, UT

CNC	TDA	IA

NOTICE OF LIEN

DATE FILED	LIEN FEE

CODES	ITEMS POSTED	MO. DAY YR.	ASSESSMENTS	CREDITS	RELEASE REQUESTED DATE	RELEASE FEE
			900.00	*560.00*		

	UNPAID BALANCE OF ASSESSMENTS	$	*340.00*
	LATE PAYMENT PENALTY		*34.00*
MF HIST	INTEREST ACCRUED TO		
	TOTAL DUE ▶	$**670**	*374.00*

DATE POSTED	TRANSACTION	DATE	AMOUNT	BALANCE	PENALTY	INTEREST	OFFICE ACTION	

DEPARTMENT OF THE TREASURY - Internal Revenue Service   TAXPAYER DELINQUENT ACCOUNT   FORM 4907 (REV. 11-90.)

Figure 3.11.10-21 Edited Total of TC 670 Amount Equals Remittance Amount

(5) In most cases, the green edited (Remittance) amount should not be altered. Forms 3244, Payment Posting Voucher, with Doc Code 18 are specifically excluded from the above requirements.

3.11.10.7.2
(01-01-2016)
**Omitted Green Marked
or Written Amounts on
Tax Documents**

(1) When a document or posting voucher with the remittance not green-rockered is discovered in a block of remittance documents, compare the balance due amount on the document with the **Form 813, Document Register** listing. If the amounts agree, green-rocker the amount on the document. If the amounts do not agree, take no action. The error will be identified during computer processing as block out of balance, and will be corrected by the Blocks Out of Balance (BOB) function.

3.11.10.7.3
(01-01-2016)
**Form 3753, Special
Handling, Manual
Refund Posting Voucher**

(1) When a manual refund is issued through IDRS, a Form 3753 (Manual Refund Posting Voucher) is prepared to update the Master File.

(2) These documents are numbered with Doc Code 45. Blocking series 200–299 are used for regular manual refund and 300–399 are used for issuing refunds from Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax. (See Exhibit 3.11.10-26.)

(3) Form 3753, Manual Refund Posting Voucher, is preprinted with primary TC 840 (Manual Refund) and secondary TC 770 (Credit Interest Due Taxpayer).

(4) TC 840 must be underlined in red. It must also be present on the Form 813 which has the block.

(5) If the TC 770 has been deleted ("X"ed or circled) by another function using other than red ink, repeat the editing in red. If the TC 770 has not been previously deleted, underline the transaction code.

3.11.10.7.4
(01-01-2023)
**Form 2287,
Check/Payment Not
Accepted by Bank**

(1) These transactions are received on **Form 2287, Check/Payment Not Accepted by Bank**, from the Accounting Operations. Accept the coding and amounts as entered on the document.

(2) **Whenever the tax module has an original electronic payment, EFTPS Payment Indicator should be used.**

  1.   Enter "1" for **EFTPS Payment Indicator** in the lower right corner of the Form 2287 (or of any revenue receipts document for a payment that was originally processed electronically). Electronic payments can be identified from the original Document Locator Number (DLN) or other information on the source document.

   Note: **Currently only FLC (File Location Code) 81 is involved.**

   Reminder: EFTPS payments prior to July 1, 2005, may have **FLC 71** or **FLC 72**.

  2.   See **Exhibit 3.11.10-16, Form 2287, Check/Payment Not Accepted by Bank**, listing the data (i.e., Name, TIN, MFT, etc.) contained and codes applied on this form (along with the location(s) of this information on the form).

(3) The **Electronic Federal Tax Payment System (EFTPS)**, is the government's current system for accepting federal tax payments electronically.

  a.   EFTPS is not limited to accepting only FTD deposits, but can accept all tax payments.
  b.   EFTPS was certified for operation October 18, 1996, at the Tennessee Computing Center (now Enterprise Computing Center).

(4)   **IMPORTANT:** Cross referenced to this form is the **CP 587, Check Not Accepted by Bank** (also known as **Form 2287(CG), Check Not Accepted by the Bank**). The purpose of the form and or the CP notice are to notify a taxpayer that a check or payment was not accepted by the bank (due to insufficient funds or being non-negotiable).

Note: **SOURCE: Servicewide Notice Information Program (SNIP)** lists this computer-paragraph (CP) notice as "Active" (i.e., NOT obsolete).

3.11.10.7.5
(01-01-2024)
Form 3809 and Form 8758 Credit Transfers

(1)   Form 3809, Miscellaneous Adjustment Voucher, may be used to transfer payments from Excess Collection paper file into the Master File. Prepare Form 8758, Excess Collections File Addition, when a credit is located in the Excess Collection File (XSF) on IDRS.

Note: EFTPS payments prior to July 1, 2005, may have FLC 71 or 72.

(2)   **Whenever the tax module has an original electronic payment, EFTPS Payment Indicator should be used. Currently only FLC 81 is involved.** Enter **1** for EFTPS Payment Indicator.

- See Exhibit 3.11.10-24 for Form 3809.
- See Exhibit 3.11.10-31 for Form 8758.

3.11.10.7.6
(01-01-2016)
SF 1098, Schedule of Cancelled or Undeliverable Checks

(1)   Most refund cancellations are processed on a Standard Form (SF) 1098, Schedule of Cancelled or Undeliverable Checks, listing received with one or more Forms 813.

(2)   Coding should be done by the Accounting Operations. Be sure that the two-digit return period column has been converted to four numeric digits (YYMM). If this has not been done, follow the directions below:

a.   Precede the first digit with a "7", "8", "9", "0" or "1" to develop an acceptable year.

b.   Precede the second digit (the month code) with a zero if the month is 1–8. Convert a blank month code to "09", an "A" to "10", a "J" to 11, and an "S" to 12.

(3)   The preprinted amount column should be headed with TC 841.

(4)   Form 3245, Posting Voucher - Refund Check Cancellation or Repayment, is used to input refund payments and occasionally cancellations. It should be pre-coded.

3.11.10.7.7
(01-01-2016)
Form 514–B (Credit Transfer Voucher)----Tax Transfers Out of the Master File

(1)   Code Form 514–B, Credit Transfer Voucher, with TC 400 (Account Transfer Out) near the transfer amount which must be zero. This is used to transfer a zero-balance account.

3.11.10.7.8
(01-01-2023)
**Payment Documents
from Campus Deposit
Activity**

(1) Normally, these are computer-coded preprinted settlement notices with Doc Code 17. Other acceptable posting documents, including **Form 3244A, Payment Posting Voucher-Examination**, **Form 3244**, **Payment Posting Voucher**, and **Form 2287(CG), Check Not Accepted by Bank**, require more processing.

(2) The Campus Clearing and Deposit function will route the correspondence items to the correspondence function. However, if there are attachments to posting vouchers which should be routed to correspondence, detach them and take the proper action. (See Figure 3.11.10-22.)

(3) Enter secondary TC 570 (Additional Liability Pending and/or Credit Hold) on Form 2287(CG).

(4) If there is no primary TC present on the document, edit TC 670 (Subsequent Payment) to the immediate left of the green-rockered remittance amount. If the document is Form 3244A, enter a primary TC 640 (Advanced Payment of Determined Deficiency or Underreporter Proposal) if the primary TC is not specified (See Figure 3.11.10-22.)

(5) Code any secondary amount with the correct code unless a code is already present, e.g., TC 360 (for Fees and Collection Costs), TC 180 (for FTD Penalty), TC 270 (for underlined Failure to Pay Penalty), etc.

To whom it may concern:
    Please send me some estimated tax payment forms for 2024 at this address:

F.3244-A 021425

000-00-9630
Brad T & Janet Maple
2329 Cedar Ave #221
Dallas, TX 75260

    Thank you,

Brad T. Maple
Brad T Maple

Route to Correspondence

Payment Posting Voucher — Examination *(Not a taxpayer receipt)*			D L N	**0021804576202-5**			
N M F	U L C	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date
		Status	**000-00-9630**	**1040/30**	**2412**		**02/14/25**

Taxpayer name, address, and ZIP code *(Please print legibly or type)*
BRAD T & JANET MAPLE
2329 CEDAR AVE #221
DALLAS, TX 75260

List, in the column below, payments to be posted to the taxpayer's account. A maximum of two *Credit* transactions may be shown.

Transaction Data

Amount	Code	Description	
	670	Subsequest Payment	DPC
	610	Remittance with return	
	620	Payment for Form 7004	
	640	Advance payment on Deficiency	DPC
	430	All other estimated tax payments	
	660	Est. tax payment Form 706/1041-ES	DPC
	680	Designated interest	DPC
640 $4,573.00		Other credit	DPC
		Total payment	

Remarks

List, in the column below, any *Debit* amount to be assessed. A maximum of one debit transaction may be shown.

Transaction Data

TAX 2212 $4,338.00
INTEREST 2212 $235.00
TOTAL $4,573.00

Amount	Code	Description		
	170	ES penalty		
	180	FTD penalty		
	360	Fees and collection cost		
	570	Additional liability pending		
		Other debit		
		Other debit		

Trace ID Number

☐ 6603   ☐ 318(C)

Prepared by *(Name and unit symbol)*

Form **3244-A** (Rev. 1-2014)   Catalog Number 22220G   publish.no.irs.gov   Department of the Treasury - **Internal Revenue Service**

Figure 3.11.10-22 Form 3244–A With Edited TC 640

3.11.10.7.9
(01-01-2016)
Form 2424 (Account Adjustment Voucher)—Special Editing Instructions

(1)   When TC 892 (IMF), Correction of TC 890 Processed in Error, is present on Form 2424, Account Adjustment Voucher, to transfer credit from an IRAF account to a joint IMF account, a one-digit code must be present in the upper right-hand corner. If it is not, enter a "1" if the Individual Retirement Account (IRA) account is for the primary taxpayer, or a "2" if the IRA account is for the secondary taxpayer. Enter "1" for EFTPS Payment Indicator. (See Exhibit 3.11.10-18, Form 2424, Account Adjustment Voucher, for location of payment indicator.)

Note: **Whenever the tax module has an original electronic payment, EFTPS Payment Indicator should be used. Currently only FLC 81 is involved.**

Reminder: EFTPS payments prior to July 1, 2005, may have FLC 71 or 72.

3.11.10.7.10 (01-01-2016) **Form 1041-ES, Payment Voucher**	(1) Form 1041-ES, Estimated Income Tax for Estates and Trusts, is processed under MFT 05, Doc Codes 17/19, and TC 660 (Estimated Tax Payment). (2) Under certain conditions, a fiduciary administering trust account may be required to make estimated payments electronically. The transaction record on the electronic payment will have a Doc Code 97, TC 660 and FLC 81.

3.11.10.7.11
(01-01-2020)
Form 1040-V, Payment Voucher
	(1) **Form 1040-V, Payment Voucher**, is processed under MFT 30, Doc Code 70/76, and TC 610 (Remittance with Return).
	
	(2) The Form 1040-V is used as follows:
	
	   a. To send in a payment when a taxpayer has a balance due on Line 37 of **Form 1040, U. S. Individual Income Tax Return**, OR
	   b. To send in a payment when a taxpayer has a balance due on Line 37 of **Form 1040-NR, U. S. Nonresident Alien Income Tax Return**.
	   c. The voucher will enable us to process the payment more accurately and efficiently.
	
	(3) Taxpayers can make a Form 1040 or Form 1040-NR payment electronically by direct debit or credit card. Paying electronically eliminates the need for the taxpayer to submit a paper **Form 1040-V, Payment Voucher.**

3.11.10.8 (01-01-2016) **Form 1040-ES and Form 1040-C**	(1) **Form 1040-ES, Estimated Tax for Individuals**, is filed by any U.S. citizen or resident who expects to owe, after subtracting withholding and credits, at least $1,000 in taxes for a subsequent tax year, and expects their withholding and credits to be less than the smaller of 90% of the tax shown on the current year tax return or 100% of the tax shown on the tax return for the preceding taxable year (110% if you are not a farmer or fisherman and the adjusted gross income shown on the return for the preceding taxable year is more than $150,000.00, or if married filing separately for the current year, more than $75,000.00). (2) Taxpayers can make a Form 1040-ES payment electronically by direct debit or credit card. Paying electronically eliminates the need for the taxpayer to submit a paper Form 1040-ES. (3) **Form 1040-C, U.S. Departing Alien Income Tax Return**, is used by aliens who intend to leave the United States to (1) report income received, or expected to be received, for the entire taxable year, and, (2) if required, to pay the expected tax liability on that income. Although the Form 1040-C must be filed before an alien leaves the United States, it does not count as a final return. The alien is still required to file a final return (i.e., depending upon whether they are a resident alien (Form 1040) or non-resident alien (Form 1040-NR) after their tax year ends.

| 3.11.10.8.1
(01-01-2016)
General Information | (1) | Form 1040-ES is processed under MFT 30, Document Code 20, and TC 430 (I), Estimated Tax Declaration, **OR** Entity Created by TC 430. |
| | (2) | Document Perfection will receive any Form 1040-ES, Estimated Tax For Individuals, which has: |

- Correspondence attached;
- A change to the Primary SSN or Name Control; or
- Anything that makes it unacceptable for RPS/ISRP (Remittance Processing System/Integrated Submission and Remittance Processing) processing.

	(3)	All Forms 1040-C, U.S. Departing Alien Income Tax Return, will be processed as long entity. Form 1040-ES, Estimated Tax For Individuals, are processed according to the type of change that is made to the entity.
3.11.10.8.2 (01-01-2016) **Transfer of Data**	(1)	Some tax preparers are given permission by the IRS to submit returns on substitute forms and schedules. These substitutes must closely resemble the official forms in format. Above all, they must be acceptable to the transcription function. If the items to be transcribed are not readily recognizable for transcription, consult your supervisor.
	(2)	If a schedule is not suitable for transcribing, transfer the necessary information to a dummy form.
3.11.10.9 (01-01-2016) **Editing Form 1040-ES (Estimated Tax for Individuals) and Form 1040-C (U. S. Departing Alien Income Tax Return)**	(1)	The following sections provide information on the coding and editing of **Form 1040-ES, Estimated Tax for Individuals**, and **Form 1040-C, U.S. Departing Alien Income Tax Return**
3.11.10.9.1 (01-01-2023) **Tax Period**	(1)	The tax period is shown at the top of the form.
	(2)	If the document or payment is for other than a current calendar year, edit the year and month, in YYMM format, to the right of the tax year designation at the top of the form. (See Figure 3.11.10-23.)

Figure 3.11.10-23 Edited Tax Period For Non-Current Calendar Year

(3)   Always check the upper left and right area or Line 2 for the tax year ending. (See Figure 3.11.10-24.) This could be the best indication of a fiscal year or a calendar year that is not current. However, some taxpayers enter the quarter ending rather than the current year ending. If the taxpayer has entered the quarter ending that is current, disregard the information and follow the instructions (2) above. (See Figure 3.11.10-25.)

Figure 3.11.10-24 Edited Fiscal Year Tax Period

Figure 3.11.10-25 Current Quarter Ending Period—Do Not Edit

(4) **A document is considered a prior year if the tax period is eight (8) months or more prior to the current processing date. For example, until August 31, 2025, a 2024 Form 1040-ES is considered a current year.**

(5) If a prior year Form 1040-ES is discovered in the block, edit with Action Code 611 (Remittance Renumber) to have it renumbered as Document Code 17, TC 670.

3.11.10.9.2
(01-01-2016)
Editing of Form 1040-ES (Estimated Tax for Individuals) With IRS Label

(1) When editing Form 1040-ES , **Estimated Tax for Individuals**, with an IRS label there are five types of entity which may be used. The type of entity is decided by the name, address and SSN information supplied by the taxpayer. These five types of entity are as follows:

- **Short Entity.** See IRM 3.11.10.9.2.1 for more information.
- **Partial Entity.** See IRM 3.11.10.9.2.2 for more information.
- **Exception Entity.** See IRM 3.11.10.9.2.3 for more information.
- **Intermediate Entity.** See IRM 3.11.10.9.2.4 for more information.
- **Long Entity.** See IRM 3.11.10.9.2.5 for more information.

3.11.10.9.2.1
(01-01-2023)
Short Entity

(1) A Form 1040-ES document is edited as a short entity when it has an IRS label with no changes, or a change only to the secondary SSN. No editing is needed for the Name Control. (See Figure 3.11.10-26.)

DRAFT   **0022015749012-5**

Form 1040-ES (OCR) Department of the Treasury Internal Revenue Service	20**25** OMB No. 1545-0074	**Estimated Tax**	**Payment Voucher** **2**	Calendar year— **Due June 16, 2025**

Make your check or money order payable to "**United States Treasury**."
 Enter your SSN and "**2024 Form 1040-ES**" n your payment.

If your name, address, or SSN is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars | Cents $5,200 | 00

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
 Pay online at IRS.gov/epay. Simple. Fast. Secure.

```
000003996 HR HARR 30 0 2412 430 00
              000-00-2422
00 000-00-3996 HR 000-00-2244 2412
MICHAEL & KAY HARRIER
3232 POINTER DR
RENO NV    89510
```

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 001 06062025
 OGDEN, UT
 IRS-OSC

Figure 3.11.10-26 IRS Label—Short Entity Editing

(2) Edit the secondary SSN to the proper box on the document. If the taxpayer has written the secondary SSN in the proper place for transcription, underline it. (See Figure 3.11.10-27.)

DRAFT   **0022016464892-5**

Form 1040-ES (OCR) Department of the Treasury Internal Revenue Service	20**25** OMB No. 1545-0074	**Estimated Tax**	**Payment Voucher** **2**	Calendar year— **Due June 16, 2025**

Make your check or money order payable to "**United States Treasury**."
 Enter your SSN and "**2025 Form 1040-ES**" on your payment.

If your name, address, or SSN is incorrect, see instructions.

Amount of estimated tax you are paying by check or money order.	Dollars | Cents $2,500 | 00

For Privacy Act and Paperwork Reduction Act Notice, see instructions.
 Pay online at IRS.gov/epay. Simple. Fast. Secure.

```
000003744 AR PLUM 30 0 2512 430 00
        P
00 000-00-3744 AR 2412  000-00-7412
PETER L (PLUM) & Peggy Plum
23 ORANGE PLAZA
LITTLE ROCK  AR   72201
```

RECEIVED
 001 06132025
 KANSAS CITY, MO
 IRS-KCSC

Figure 3.11.10-27 IRS Label—Partial Entity Editing

3.11.10.9.2.2
 (01-01-2016)
 Partial Entity

(1) A Form 1040-ES document is edited as a partial entity when it has an IRS label with a change to the first name line other than to the Name Control, or a deletion or change to the second name line, but no change to the primary SSN. (See Figure 3.11.10-27.)

(2) Edit a "P" above the primary SSN and a bracket in front of the last name. Underline a second name line if present.

Note: If the primary taxpayer has been deleted from the label, do not edit as a partial entity. Edit for long entity.

3.11.10.9.2.3
 (01-01-2023)
 Exception Entity

(1) A Form 1040-ES document is edited as an exception entity when it has an IRS label with a change to the primary Name Control, but no change to the primary SSN.

33470025, 33470026

(2)   Edit an "E" above the primary SSN and a bracket in front of the new Name Control. Underline a second name line if present. (See Figure 3.11.10-28.)

Figure 3.11.10-28 IRS Label—Exception Entity Editing

3.11.10.9.2.4
(01-01-2023)
Intermediate Entity

(1)   A Form 1040-ES document is edited as an intermediate entity when it has an IRS label with a change only to the street address, city, state, or ZIP Code.

(2)   Edit a check mark above the primary SSN. (See Figure 3.11.10-29.)

Figure 3.11.10-29 IRS Label—Intermediate Entity Editing

3.11.10.9.2.5
(01-01-2024)
Long Entity

(1)   A Form 1040-ES document is edited as a long entity when it has an IRS label with a change in the primary SSN. (See Figure 3.11.10-30.)

Figure 3.11.10-30 IRS Label—Long Entity Editing

(2) Edit an open bracket before the last name (surname). If a suffix such as Junior is present, edit a closed bracket after the last name. (See Figure 3.11.10-31.)

Figure 3.11.10-31 IRS Label—Long Entity Editing When Suffix Is Present

(3) If the primary taxpayer name is crossed off the label, circle the primary name, SSN, and Check Digits. Edit for long entity using the secondary entity data. (See Figure 3.11.10-32.) If this situation occurs for the secondary taxpayer, delete the secondary name and SSN, and edit for partial entity. (See Figure 3.11.10-33.)

(4) If the taxpayer is adding a spouse to the label and selects the addition is to be used as the primary SSN, circle out the Check Digits and edit for long entity.

Figure 3.11.10-32 IRS Label—Long Entity Editing When Primary Taxpayer Deleted

Figure 3.11.10-33 IRS Label—Partial Entity Editing When Secondary Taxpayer Deleted

3.11.10.10 (01-01-2016) **Editing of Form 1040-ES Without IRS Label**	(1)	When editing a Form 1040-ES document without an IRS label, changes may be required for various reasons, to either the name line, social security number, and or the address.
3.11.10.10.1 (01-01-2024) **Name Line**	(1)	When editing the name line of a Form 1040-ES document without an IRS label, edit an open bracket before the taxpayer's last name (surname).
	(2)	If the voucher is jointly filed and the last names are different, edit brackets around the primary taxpayer's surname. For example, John E. (Holly) & Mary J. Palm. (See Figure 3.11.10-34.)

Figure 3.11.10-34 Name Line Editing—No IRS Label

(3)   If the taxpayer's last name is shown first, arrow it to appear last. (See Figure 3.11.10-35.)

Figure 3.11.10-35 Name Line Editing—Taxpayer's Last Name Entered First

(4)   Edit the name line to 35 characters by using the initials for middle names, if necessary.

(5)   Always underline the second name line (AIL), i.e., c/o name. (See Figure 3.11.10-36.)

Note: "AIL" stands for "Additional Information Line."

Figure 3.11.10-36 Second Name Line Editing

(6)   If the taxpayer enters an EIN instead of an SSN, edit Action Code 320 (Entity Control) in the bottom margin of the voucher.

(7)   If Form 1040-ES is being used for an Estate, Trust or Corporation it must be rejected to be renumbered. Edit Action Code 611 (Remittance Renumber) in the bottom margin of the voucher. (See Figure 3.11.10-37.)

Figure 3.11.10-37 Action Code 611—Estate, Renumber For BMF Processing

3.11.10.10.2
(01-01-2024)
Deceased Taxpayers

(1)   If there is an indication that either the primary taxpayer or spouse died during the current year, i.e., date of death given or "decd" written after the taxpayer's name on a IRS pre-printed label, edit "DECD" after the taxpayer's given name on a joint caption voucher or after the surname on a single caption voucher. Close bracket the last name on a single caption voucher. (See Figure 3.11.10-38.)

Figure 3.11.10-38 Deceased Taxpayer Editing

    (2)   Edit any legal representative name if present to the second name line and underline it. (See Figure 3.11.10-39.)

Figure 3.11.10-39 Deceased Taxpayer—Legal Representative Editing

    (3)   If there is an indication that the primary taxpayer died prior to the current year or is crossed off an IRS pre-printed label by the taxpayer, delete the primary SSN, name, and Check Digits. Edit for long entity and edit the secondary SSN to the primary SSN block.

    (4)   If there is an indication that the secondary taxpayer died prior to the current year or is crossed off the label, circle out the secondary SSN and name. Edit for partial entity.

    (5)   If the date of death is not shown, treat the same as a current year death.

| 3.11.10.10.3
(01-01-2016)
Social Security Numbers (SSNs) | (1) | SSNs must be 9 numeric digits in an SSN format, XXX-XX-XXXX. The valid ranges for the first 3 digits of the SSN are 001–899. |

(2) If the primary SSN begins with a "9" (in an SSN format) this is an indication of a temporarily assigned identification number:

    a.   ITIN - the 4th and 5th digit for an ITIN will range between 50-65, 70-88, 90-92 or 94-99; or

    b.   IRS Number (IRSN) - the 4th and 5th digit for an IRSN will be 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 17, 18, 19, 28, 29, 37, 38, 39, 49, 66, or 89, depending on the campus which issued it.

> ***Note:*** For more information regarding IRSN, see IRM 3.13.5, Campus Document Services - Individual Master File (IMF) Account Numbers

(3) If the primary SSN is invalid or missing, search the document and attachments for another valid SSN, and edit it in the proper position for transcription.

(4) If a valid SSN is not present, request IDRS research using Command Code (CC) NAMEI/NAMES for the name and address on the voucher. If an SSN can't be found through research, edit Action Code 320 (Entity Control) in the bottom margin of the voucher.

| 3.11.10.10.4
(01-01-2016)
Address Editing | (1) | If an Air/Army Post Office (APO)/Fleet Post Office (FPO)/Diplomatic Post Office (DPO) address appears on the street address line, circle it and edit the 5-digit zip code into the zip code area. |

(2) Form 1040-ES vouchers due in January, with **only** an address change (street, city, state, ZIP) will be edited as short entity. The address change will be perfected when Form 1040 is filed.

(3) If home address is missing, search attachments and edit if found.

(4) The Postal Service established new address requirements for APO/FPO addresses. If the old address appears (i.e., APO New York, NY 091XX) it must be converted to the new state code abbreviation based on the Zip Code (i.e., the previous example would be converted to APO AE 091XX). "APO" or "FPO" only in the city name.

Designation	State Code	Geographic Location	ZIP Code Range
APO/FPO	AA	Americas	340XX
APO/FPO	AE	Europe	090XX–098XX
APO/FPO	AP	Pacific	962XX–966XX

(5) **Foreign Address**—If a foreign address is found on a document in any campus other than the Austin Campus, process as short entity.

(6) **Austin Campus only**—Edit the foreign country in the city and state field with a slash (/) before and after the country, followed by a $.

    a.   Underline the Address as the AIL.

b.   Edit the foreign country with a slash (/) before and after the country followed by a dollar sign ($).

Example: /Country/$

(7)   See IRM 3.21.3, Individual Income Tax Returns, for more instructions on editing an AIL, foreign address and country abbreviation.

3.11.10.11
(01-01-2016)
Relationship Tables

(1)   See Exhibit 3.11.10-1, Valid Tax Class---BMF/IMF MFT Code Transaction Codes---Tax Period Tables, through Exhibit 3.11.10-3, Valid Transaction Codes (TCs) By MFT, to illustrate the valid relationships throughout Project 710-- Revenue Receipts.

a.   The Valid Tax Class-MFT Codes—Tax Period Table (see Exhibit 3.11.10-1, Valid Tax Class--BMF/IMF MFT Code---Tax Period Tables, illustrates the different taxes which are processed through Revenue Receipts. It also illustrates the valid tax class, tax return identification (number), MFT code, the tax period ending, format code and the earliest ending tax period.

b.   The Valid Transaction Codes—Document Codes Table (see Exhibit 3.11.10-2, Valid Transaction Codes---Document Codes Table, lists all valid combinations of the transaction codes with document codes as they relate to Revenue Receipts.

c.   The Valid Transaction Code—MFT Code Table (see Exhibit 3.11.10-3, Valid Transaction Codes (TCs) By MFT, lists all valid combinations of the transaction codes with MFT codes as they relate to Revenue Receipts.

d.   The Julian Date Calendar, Perpetual and Leap Year (see Exhibit 3.11.10-4) lists the entire list of three-digit numbers assigned to the individual days of the year for the correct perpetual calendar. The numbers range from 001 to 365 for a 365-day Perpetual calendar year (or from 001 to 366, for the correct leap year calendar). This exhibit provides cross reference chart information by month and date to decide the Julian Date for the sixth, seventh, and eighth digits for in the processing document's DLN.

Exhibit 3.11.10-1   (01-01-2022)
Valid Tax Class—BMF/IMF MFT Codes—Tax Period Tables

The following table shows the valid tax class, MFT code and tax period of the **BMF Master File (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 CODES--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

Exhibit 3.11.10-1 (Cont. 1) (01-01-2022)
Valid Tax Class—BMF/IMF MFT Codes—Tax Period Tables

BMF FORM NUMBER	MFT CODE	TAX CLASS	DOC CODE	TAX PERIOD ENDING (MM)	TAX YEAR FORMAT CODE	EARLIEST ENDING TAX PERIOD
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.

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Exhibit 3.11.10-1 (Cont. 2) (01-01-2022)
Valid Tax Class—BMF/IMF MFT Codes—Tax Period Tables

VALID TAX CLASS--BMF MFT CODES--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

Exhibit 3.11.10-1 (Cont. 3) (01-01-2022)
Valid Tax Class—BMF/IMF MFT Codes—Tax Period Tables

BMF FORM NUMBER	MFT CODE	TAX CLASS	DOC CODE	TAX PERIOD ENDING (MM)	TAX YEAR FORMAT CODE	EARLIEST ENDING TAX PERIOD
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 CODES--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	17, 19	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	4	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

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Exhibit 3.11.10-1 (Cont. 4) (01-01-2022)
Valid Tax Class—BMF/IMF MFT Codes—Tax Period Tables

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.
78*	706GS(D)	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 that **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 CODES--TAX PERIOD TABLE

IMF FORM NUMBER	MFT CODE	TAX CLASS	DOC CODE	TAX PERIOD ENDING (MM)	TAX YEAR FORMAT CODE	EARLIEST ENDING TAX PERIOD
W-7	88	2	96	12	YYYY12	199612
1040	30	2	11, 12, 21, 22	01 - 12	YYYYMM	196212
1040A	30	2	09, 10	12	YYYYMM	196212

Exhibit 3.11.10-1 (Cont. 5) (01-01-2022)
Valid Tax Class—BMF/IMF MFT Codes—Tax Period Tables

IMF FORM NUMBER	MFT CODE	TAX CLASS	DOC CODE	TAX PERIOD ENDING (MM)	TAX YEAR FORMAT CODE	EARLIEST ENDING TAX PERIOD
1040C	30	2	18, 61	01 - 12	YYYYMM	196212
1040-ES	30	2	20	01 - 12	YYYYMM	196212
1040EZ	30	2	07, 08	12	YYYYMM	198212
1040EZ-T	30	2	08	12	YYYYMM	200612
1040NR	30	2	72, 73	01 - 12	YYYYMM	196212
1040PC	30	2	05, 06	01 - 12	YYYYMM	199212
1040PR	30	2	27	01 - 12	YYYYMM	196212
1040SS	30	2	26	01 - 12	YYYYMM	197512
1040T	30	2	05, 06	01 - 12	YYYYMM	199512
1040-V	30	2	70	00 - 12	YYYYMM	199412
4868	30	2	17, 19	00 - 12	YYYYMM	199412
5329	29	0	11. 12, 21, 22, 73	01 - 12	YYYYMM	197512
8278	55	2	17, 19	01 - 12	YYYYMM	197512
12857	35	2	51, 52	12	YYYYMM	201412
12857	65	2	51, 52	12	YYYYMM	201512

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Exhibit 3.11.10-2   (01-01-2022)
Valid Transaction Codes—Document Codes Table

Displayed below is a table showing the valid transaction codes and document codes used in revenue receipt processing. The table 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 status. The "X" shows the valid items under each category for each transaction code. An "N/A" shows 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-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	N/A	N/A	N/A	N/A	N/A	N/A	X	X	N/A	X	N/A
180	DR	DEP PEN	X	X	X	X	N/A	X	X	N/A	N/A	N/A	N/A	X	N/A	X	N/A
200	DR	TIN PEN	X	X	X	X	N/A	N/A	X	N/A	N/A	N/A	X	N/A	N/A	X	N/A
270	DR	FTP TX PEN	X	X	X	X	N/A	X	N/A	N/A	N/A	N/A	X	X	X	X	N/A
280 (a)	DR	BAD CHK PEN	N/A	N/A	N/A	X	X	N/A	X	N/A	N/A	X	X	X	X	X	N/A
340 (b)	DR	RES INT AS	X	X	X	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	X	N/A
360	DR	FEES, COSTS	X	X	X	X	N/A	X	X	N/A	N/A	N/A	X	X	X	X	N/A
400	CR	ACCT TRANS OUT	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	N/A
460 (c)	N/A	EXT FILNG	X	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	N/A	X	N/A
472	N/A	REV CL PEND	N/A	N/A	N/A	X	N/A	X	N/A	N/A	N/A	N/A	X	X	X	X	N/A
570	N/A	A LIAB PEND	X	X	X	X	N/A	X	X	N/A	N/A	N/A	X	X	X	X	N/A
610	CR	PAYT W RET	X	X	X	X	N/A	N/A	X	X	X	N/A	X	X	X	N/A	X
611	DR	BD CK RET	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	X	X	X	N/A	X
612	DR	ER PAYT RET	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
620	CR	PAYMT 7004	X	X	X	X	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	N/A	X
621	DR	BD CK 7004	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	N/A	X	X	N/A	X
622	DR	ER PA 7004	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	N/A	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 status. The "X" shows the valid items under each category for each transaction code. An "N/A" shows 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	45	48	58	70	76	87	IMF	BMF	PRI	SEC	TE
640	CR	ADV PMT DEF	X	X	X	X	N/A	N/A	X	X	X	N/A	X	X	X	N/A	X

Exhibit 3.11.10-2 (Cont. 1) (01-01-2022)
Valid Transaction Codes—Document Codes Table

Trans Code	DR/ CR	Title Abbreviation	17	18	19	24	45	48	58	70	76	87	IMF	BMF	PRI	SEC	TE
641	DR	BD CK ADVPMT	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	X	X	X	N/A	X
642	DR	ERR ADV PMT	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
650 (d)	CR	FTD CR	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	N/A	X
651	DR	INVALID FTD	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	X	N/A	X	X	N/A	X
652	DR	ERR FTD CK/ POST	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	N/A	X
660 (e)	CR	ES TAX PYMT OR FTD*	X	N/A	X	X	N/A	N/A	X	X	X	N/A	X	X	X	N/A	X
661	DR	FTD BAD CK/ES PYMT	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	X	X	X	N/A	X
662	DR	ERR ES OR FTD	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	X	X	X	N/A	X
670	CR	SBSQNT PYMT	X	X	X	X	N/A	N/A	X	X	X	N/A	X	X	X	X	X
671	DR	DSH SUB PYMT	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	X	X	X	N/A	X
672	DR	ERRS SBSQNT PYMT	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
678	CR	CR TRS BNDS	X	N/A	X	X	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	N/A	X
679	DR	RV CR TR BNDS	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	N/A	X
680	CR	DSGNTD PYMT/INT	X	X	X	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
681	DR	DSH DSGNTD INT PYMT	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	X	X	X	N/A	X
682	DR	680 PRC IN ERR	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	X	X	X	N/A	X
690	CR	DSG PEN PYMT	X	X	X	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
691	DR	BD CK DSG PYMT	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X	X	X	X	N/A	X
692	DR	690 PRC IN ERR	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
694	CR	DSGNTD FEES, COLL COSTS	X	X	X	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
695	DR	REV FEES, COLL COSTS	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	X	X	X	X	N/A	X
700	CR	OP CR APPLIED	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
701	DR	RV GOP CR APPL	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
702	DR	ERR OP CR APPL	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X

Displayed below is another continuation of the table showing the valid transaction codes and document codes used in revenue receipt processing. This table also lists the following columns/items: the Transaction Code

Exhibit 3.11.10-2   Internal Revenue Manual   Cat. No. 33470U (11-25-2024)

Exhibit 3.11.10-2 (Cont. 2) (01-01-2022)
Valid Transaction Codes—Document Codes Table

(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 status. The "X" shows the valid items under each category for each transaction code. An "N/A" shows 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	17	18	19	24	45	48	58	70	76	87	IMF	BMF	PRI	SEC	TE
710	CR	OVPMT CR ELEC	N/A	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	X	X	X	N/A	X
712	DR	710 PRC IN ERR	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
720	CR	RFND RPYMT	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
721	DR	DSH RFND RPYMT	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	N/A
722	DR	720 PRC IN ERR	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
730	CR	OVPMT INT APPL	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
732	DR	730 PRC IN ERR	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
740	CR	UNDLVRD RFN CK RDEP	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	N/A
742	DR	740 PRC IN ERR	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
760	CR	SBSQNT CR PYMT ALLWNC	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
762	DR	760 PRC IN ERR	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
770 (f)	CR	CR INT DUE TP	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	X	X	X	X	N/A
772 (g)	DR	770 PRC IN ERR	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	X	X	X	X	N/A
790 (h)	CR	MNL OP APPL FM IMF	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
792 (i)	DR	790 PRC IN ERR	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
800	CR	CR 4 W/H TAXES	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
802	DR	800 PRC IN ERR	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
820	DR	CREDIT TRNSFD	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
821	CR	RV OVP CR TRNS	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
822	CR	820 PRC IN ERR	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
830	DR	OPMT CR ELEC	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	X	X	X	N/A	X
832	CR	830 PRC IN ERR	N/A	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	X	X	X	N/A	X
840	DR	MANUAL REFUND	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	N/A
841	CR	CANCEL/REF CH DPSTD	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	X	X	X	N/A	N/A
843	CR	CK CNCL RVRSL	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	N/A

Exhibit 3.11.10-2 (Cont. 3) (01-01-2022)
Valid Transaction Codes—Document Codes Table

Displayed is another continuation of the table showing the valid transaction codes and document codes used in revenue receipt processing. This 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 status. The "X" shows the valid items under each category for each transaction code. An N/A shows 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-850 through TC-892 - 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
850	DR	OVPMT CR ELEC	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
851	CR	OP CR ELEC RV	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	X
852	CR	ERR ADV PA	N/A	N/A	N/A	X	N/A	N/A	X	N/A	N/A	N/A	X	X	X	N/A	X
890	**DB**	MANUAL TRNSFR CR TO BMF	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A	**X**	N/A	X	N/A	X
892	**CR**	890 PRC IN ERR	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A	**X**	N/A	X	N/A	X

Listed below is a footnote table explaining the items earmarked throughout Exhibit 3.11.10-2:

FOOTNOTE TABLE TO ITEMS LISTED IN EXHIBIT 3.11.10-2

FOOTNOTE ITEM	DESCRIPTION
280(a)	Secondary TC 280 is valid only with Primary Transaction Codes 611, 621, 641, 661, 671, 691, and 721
340(b)	Secondary **TC 340** and TC 460 are valid only with Primary TC 670
460(c)	Secondary TC 340 and **TC 460** are valid only with Primary TC 670
650(d)	Doc Code 19 is valid with Transaction Code 650 for Federal Tax only
660 (e)	Not valid with Doc Code 17 on IMF
770 (f)	Secondary Transaction Code (TC) 770 is valid only with Primary TCs 721, 722, 832, and 840
772 (g)	Secondary Transaction Code 772 is valid only with Primary TC 720
790 (h)	TC 790 is valid only for MFT 29 on IMF
792 (i)	TC 790 is valid only for MFT 29 on IMF

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Exhibit 3.11.10-3   (01-01-2022)
Valid Transaction Codes (TCs) By MFT

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the first page of a ten-page table.

MFT 01 through MFT 11 - Transaction Codes (TCs) 170 through 682

TRANS CODE	DR CR	Title Abbreviation	01	02	03	04	05	06	07	08	09	10	11
170	DR	ES PENALTY	N/A	X	N/A	N/A	X	X	N/A	X	N/A	N/A	N/A
180	DR	DEPOSIT PENALTY	X	N/A	X	N/A	N/A	N/A	N/A	N/A	X	X	X
200	DR	TIN PENALTY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
270	DR	FTP TAX PENALTY	X	X	X	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	N/A	N/A	N/A	N/A	X	X	X	X	N/A	N/A	N/A
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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
460	N/A	EST FILING	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
472	N/A	REV TP CL PEND	X	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	X	X
611	DR	BAD CK RTN	X	X	X	X	X	X	X	X	X	X	X
612	DR	ERR PAYT RTN	X	X	X	X	X	X	X	X	X	X	X
620	CR	PAYMT 7004	N/A	X	N/A	N/A	X	N/A	X	N/A	N/A	N/A	N/A
621	DR	BD CK 7004	N/A	X	N/A	N/A	X	N/A	X	N/A	N/A	N/A	N/A
622	DR	ER PA 7004	N/A	X	N/A	N/A	X	N/A	X	N/A	N/A	N/A	N/A
640	CR	ADV PA DEF	X	X	X	X	X	X	X	X	X	X	X
641	DR	BD CK ADVPAYT	X	X	X	X	X	X	X	X	X	X	X
642	DR	ERR ADV PAY	X	X	X	X	X	X	X	X	X	X	X
650	CR	FTD	X	N/A	X	N/A	N/A	N/A	N/A	N/A	X	X	X

Exhibit 3.11.10-3 (Cont. 1) (01-01-2022)
Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	01	02	03	04	05	06	07	08	09	10	11
651	DR	INVALID FTD	X	N/A	X	N/A	N/A	N/A	N/A	N/A	X	X	X
652	DR	ERR FTD CH	X	N/A	X	N/A	N/A	N/A	N/A	N/A	X	X	X
660	CR	ES TAX/FTD	N/A	X	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A
661	DR	FTD BD CK/ES PAY	N/A	X	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A
662	DR	ERR ES/FTD	X	X	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A
670	CR	SUBS PAYT	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
672	DR	ERRS S PAYT	X	X	X	X	X	X	X	X	X	X	X
678	CR	CR TR BDS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
679	DR	RV CR TR BDS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
680	CR	DSG INT PD	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
682	DR	ERR INT PD	X	X	X	X	X	X	X	X	X	X	X

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the second page of a ten-page table.

MFT 12 through MFT 34 - Transaction Codes (TCs) 170 through 682

TRANS CODE	DR CR	Title Abbreviation	12	13	14	15	16	17	29	30	31	33	34
170	DR	ES PENALTY	N/A	N/A	N/A	N/A	N/A	X	N/A	X	X	X	X
180	DR	DEPOSIT PENALTY	X	N/A	X	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
200	DR	TIN PENALTY	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	N/A
270	DR	FTP TAX PENALTY	X	N/A	X	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	N/A	X	N/A	N/A	N/A	X	X	X	X	N/A	N/A
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

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TRANS CODE	DR CR	Title Abbreviation	12	13	14	15	16	17	29	30	31	33	34
430	CR	EST TX DCL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
460	N/A	EST FILING	X	N/A	N/A	N/A	N/A	N/A	X	X	X	N/A	N/A
472	N/A	REV CL PEND	X	N/A	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	N/A	X	X	X	X	N/A	X	X	X	X
611	DR	BAD CK RTN	X	N/A	X	X	X	X	N/A	X	X	X	X
612	DR	ER PAYT RTN	X	N/A	X	X	X	X	N/A	X	X	X	X
620	CR	PAYMT 7004	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X
621	DR	BD CK 7004	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X
622	DR	ER PA 7004	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X
640	CR	ADV PA DEF	X	X	X	X	X	X	X	X	X	X	X
641	DR	BD CK ADVPAYT	X	X	X	X	X	X	X	X	X	X	X
642	DR	ERR ADV PAY	X	X	X	X	X	X	X	X	X	X	X
650	CR	FTD	X	N/A	X	X	X	N/A	N/A	N/A	N/A	N/A	N/A
651	DR	INVALID FTD	X	N/A	X	X	X	N/A	N/A	N/A	N/A	N/A	N/A
652	DR	ERR FTD CH	X	N/A	X	X	X	N/A	N/A	N/A	N/A	N/A	N/A
660	CR	ES TAX/FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	X
661	DR	FTD BD CK/ES PAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	X
662	DR	ERR ES/FTD	N/A	N/A	N/A	N/A	X	N/A	N/A	X	X	X	X
670	CR	SUBS PAYT	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
672	DR	ERRS S PAYT	X	X	X	X	X	X	X	X	X	X	X
678	CR	CR TR BDS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
679	DR	RV CR TR BDS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
680	CR	DSG INT PD	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
682	DR	ERR INT PD	X	X	X	X	X	X	X	X	X	X	X

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list the following columns: Transaction Codes (TCs); their Debit (DR) or Credit (CR) status and Title Abbreviations, and

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Valid Transaction Codes (TCs) By MFT

columns listing each MFT code. An "X" in the column shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the third page of a ten-page table.

MFT 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	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A
180	DR	DEPOSIT PENALTY	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
200	DR	TIN PENALTY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
270	DR	FTP TAX PENALTY	N/A	N/A	X	X	N/A	X	X	N/A	X	X	X
280	DR	BAD CHECK PENALTY	X	X	X	X	X	X	X	N/A	X	X	X
340	DR	RES INT AS	X	N/A	N/A	X	X	N/A	N/A	X	N/A	N/A	X
360	DR	FEES, COSTS	X	X	X	X	X	X	X	N/A	X	X	X
400	CR	ACCT TRNS OUT	X	X	X	X	X	X	X	N/A	X	X	X
430	CR	EST TX DCL	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
460	N/A	EST FILING	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	X	N/A
472	N/A	REV CL PEND	X	X	X	X	X	X	N/A	N/A	X	X	X
570	N/A	A LIAB PEND	X	X	X	X	X	X	N/A	X	X	X	X
610	CR	PAYT W RTN	N/A	X	X	N/A	N/A	X	X	N/A	X	X	X
611	DR	BAD CK RTN	N/A	X	X	N/A	N/A	X	X	N/A	X	X	X
612	DR	ER PAYT RTN	N/A	X	X	N/A	N/A	X	X	N/A	X	X	X
620	CR	PAYMT 7004	N/A	X	X	N/A	X	X	X	N/A	X	N/A	N/A
621	DR	BD CK 7004	N/A	X	X	N/A	X	X	X	N/A	X	N/A	N/A
622	DR	ER PA 7004	N/A	X	X	N/A	X	X	X	N/A	X	N/A	N/A
640	CR	ADV PA DEF	X	N/A	X	X	X	X	X	X	X	X	X
641	DR	BD CK ADVPAYT	X	N/A	X	X	X	X	X	X	X	X	X
642	DR	ERR ADV PAY	X	N/A	X	X	X	X	X	X	X	X	X
650	CR	FTD	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
651	DR	INVALID FTD	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
652	DR	ERR FTD CH	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
660	CR	ES TAX/FTD	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	X

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Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	35	36	37	40	43	44	46	49	50	51	52
661	DR	FTD BD CK/ES PAY	N/A	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	X
662	DR	ERR ES/FTD	X	N/A	N/A	N/A	X	X	N/A	N/A	N/A	N/A	X
670	CR	SUBS PAYT	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
672	DR	ERRS S PAYT	X	X	X	X	X	X	X	X	X	X	X
678	CR	CR TR BDS	N/A	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	X
679	DR	RV CR TR BDS	N/A	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	X
680	CR	DSG INT PD	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
682	DR	ERR INT PD	X	X	X	X	X	X	X	X	X	X	X

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the fourth page of a ten-page table.

MFT 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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
180	DR	DEPOSIT PENALTY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200	DR	TIN PENALTY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
270	DR	FTP TAX PENALTY	N/A	X	X	X	X	X	X	N/A	N/A	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	N/A	N/A	N/A	N/A	X	N/A	N/A	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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
460	N/A	EST FILING	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
472	N/A	REV CL PEND	N/A	X	X	X	X	X	X	X	X	X	X

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Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	55	58	60	61	62	63	64	65	67	74	75
570	N/A	A LIAB PEND	X	X	X	X	X	X	X	X	X	X	X
610	CR	PAYT W RTN	N/A	X	X	X	X	X	X	N/A	X	X	X
611	DR	BAD CK RTN	N/A	X	X	X	X	X	X	N/A	X	X	X
612	DR	ER PAYT RTN	N/A	X	X	X	X	X	X	N/A	X	X	X
620	CR	PAYMT 7004	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	X
621	DR	BD CK 7004	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	X
622	DR	ER PA 7004	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	X	X
640	CR	ADV PA DEF	X	X	X	X	X	X	X	X	N/A	X	X
641	DR	BD CK ADVPAYT	X	X	X	X	X	X	X	X	N/A	X	X
642	DR	ERR ADV PAY	X	X	X	X	X	X	X	X	N/A	X	X
650	CR	FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
651	DR	INVALID FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
652	DR	ERR FTD CH	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
660	CR	ES TAX/FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X
661	DR	FTD BD CK/ES PAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X
662	DR	ERR ES/FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X
670	CR	SUBS PAYT	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
672	DR	ERRS S PAYT	X	X	X	X	X	X	X	X	X	X	X
678	CR	CR TR BDS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
679	DR	RV CR TR BDS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
680	CR	DSG INT PD	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
682	DR	ERR INT PD	X	X	X	X	X	X	X	X	X	X	X

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the fifth page of a ten-page table.

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Valid Transaction Codes (TCs) By MFT

MFT 76 through MFT 86 - Transaction Codes (TCs) 170 through 682

TRANS CODE	DR CR	Title Abbreviation	76	77	78	82	83	85	86
170	DR	ES PENALTY	N/A	N/A	N/A	N/A	N/A	N/A	N/A
180	DR	DEPOSIT PENALTY	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200	DR	TIN PENALTY	N/A	N/A	N/A	N/A	N/A	N/A	N/A
270	DR	FTP TAX PENALTY	X	X	X	X	X	X	X
280	DR	BAD CHECK PENALTY	X	X	X	X	X	X	X
340	DR	RES INT AS	X	X	X	X	X	N/A	N/A
360	DR	FEES, COSTS	X	X	X	X	X	X	X
400	CR	ACCT TRNS OUT	X	X	X	X	X	X	X
430	CR	EST TX DCL	N/A	N/A	N/A	N/A	N/A	N/A	N/A
460	N/A	EST FILING	X	X	X	N/A	N/A	N/A	N/A
472	N/A	REV CL PEND	X	X	X	X	X	N/A	X
570	N/A	A LIAB PEND	X	X	X	X	X	N/A	N/A
610	CR	PAYT W RTN	X	X	X	N/A	N/A	X	X
611	DR	BAD CK RTN	X	X	X	N/A	N/A	X	X
612	DR	ER PAYT RTN	X	X	X	N/A	N/A	X	X
620	CR	PAYMT 7004	N/A	N/A	N/A	N/A	X	X	X
621	DR	BD CK 7004	N/A	N/A	N/A	N/A	X	X	X
622	DR	ER PA 7004	N/A	N/A	N/A	N/A	X	X	X
640	CR	ADV PA DEF	X	X	X	X	X	X	X
641	DR	BD CK ADVPAYT	X	X	X	X	X	X	X
642	DR	ERR ADV PAY	X	X	X	X	X	X	X
650	CR	FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
651	DR	INVALID FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
652	DR	ERR FTD CH	N/A	N/A	N/A	N/A	N/A	N/A	N/A
660	CR	ES TAX/FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
661	DR	FTD BD CK/ES PAY	N/A	N/A	N/A	N/A	N/A	N/A	N/A
662	DR	ERR ES/FTD	N/A	N/A	N/A	N/A	N/A	N/A	N/A
670	CR	SUBS PAYT	X	X	X	X	X	X	X
671	DR	BD CK PAYT	X	X	X	X	X	X	X

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Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	76	77	78	82	83	85	86
672	DR	ERRS S PAYT	X	X	X	X	X	X	X
678	CR	CR TR BDS	N/A	N/A	N/A	N/A	N/A	X	X
679	DR	RV CR TR BDS	N/A	N/A	N/A	N/A	N/A	X	X
680	CR	DSG INT PD	X	X	X	X	X	X	X
681	DR	BD CK I PD	X	X	X	X	X	X	X
682	DR	ERR INT PD	X	X	X	X	X	X	X

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the sixth page of a ten-page table.

MFT 01 through MFT 11 - Transaction Codes (TCs) 690 through 892

TRANS CODE	DR CR	Title Abbreviation	01	02	03	04	05	06	07	08	09	10	11
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	X	X	X	N/A	X	X	X	X
712	DR	ERR OP CR ELEC	X	X	X	X	X	X	N/A	X	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	N/A	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

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Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	01	02	03	04	05	06	07	08	09	10	11
742	DR	ERR UNDL R	X	X	X	X	X	X	N/A	X	X	X	X
760	CR	SUB CR ALL	X	X	X	X	X	X	X	X	X	X	X
762	DR	ERR SCR AL	X	X	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	N/A	X	X	N/A	X	X	X	X	X	X
792	DR	ER MOP MBF	X	N/A	X	X	N/A	X	X	X	X	X	X
800	CR	CR WT&FICA	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
802	DR	ER WT&FICA	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
820	CR	CR TR FR	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	X	X
822	CR	ERR OP TRF	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	X
830	DR	CR ELEC TR	X	X	X	N/A	X	N/A	N/A	X	X	X	X
832	CR	ERR CRE TR	X	X	X	N/A	X	N/A	N/A	X	X	X	X
840	DR	MANL REF	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
843	DR	CK CANC REV	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	X
851	CR	REV GOP IT	X	X	X	X	X	X	X	X	X	X	X
852	CR	C 850 ERR	X	X	X	X	X	X	X	X	X	X	X
890	DR	MT OC BMF	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
892	CR	CORR 890 ER	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the seventh page of a ten-page table.

MFT 12 through MFT 34 - Transaction Codes (TCs) 690 through 892

TRANS CODE	DR CR	Title Abbreviation	12	13	14	15	16	17	29	30	31	33	34
690	CR	DSN PEN PD	X	X	X	X	X	X	N/A	X	X	X	X

Exhibit 3.11.10-3 (Cont. 9) (01-01-2022)
Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	12	13	14	15	16	17	29	30	31	33	34
691	DR	BD CHK P PD	X	X	X	X	X	X	N/A	X	X	X	X
692	DR	ERR PEN PD	X	X	X	X	X	X	N/A	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	N/A	X	X	N/A	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	N/A	X	N/A	X	X	N/A	X	X	X	X
712	DR	ERR OP CR ELEC	X	N/A	X	N/A	X	X	N/A	X	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	N/A	X	X	X	X	X	X	X
731	DR	RV GOP IN A	X	X	X	N/A	X	X	N/A	X	X	X	X
732	DR	ERR OP IN A	X	X	X	N/A	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	X	X
762	DR	ERR SCR AL	X	X	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	N/A	X	N/A	X	X	X	N/A	N/A	N/A	N/A
792	DR	ER MOP MBF	X	N/A	X	N/A	X	X	X	N/A	N/A	N/A	N/A
800	CR	CR WT&FICA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	N/A	N/A
802	DR	ER WT&FICA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	N/A	N/A
820	CR	CR TR FR	X	X	X	X	X	X	X	X	X	X	X
821	DR	RV GEN CRT	X	X	X	N/A	X	X	N/A	X	X	X	X
822	CR	ERR OP TRF	X	X	X	X	X	X	X	X	X	X	X
824	DR	NON-MF TRF	X	X	X	X	X	X	N/A	X	X	X	X

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Exhibit 3.11.10-3 (Cont. 10) (01-01-2022)
Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	12	13	14	15	16	17	29	30	31	33	34
830	DR	CR ELEC TR	X	N/A	X	N/A	X	X	N/A	X	X	X	X
832	CR	ERR CRE TR	X	N/A	X	N/A	X	X	N/A	X	X	X	X
840	DR	MANL REF	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
843	DR	CK CANC REV	X	X	X	X	X	X	X	X	X	X	X
850	DR	OP INT TRF	X	X	X	N/A	X	X	X	X	X	X	X
851	CR	REV GOP IT	X	X	X	N/A	X	X	N/A	X	X	X	X
852	CR	C 850 ERR	X	X	X	N/A	X	X	X	X	X	X	X
890	DR	MT OC BMF	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	N/A	N/A
892	CR	CORR 890 ER	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X	N/A	N/A

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the eighth page of a ten-page table.

MFT 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	N/A	N/A	N/A	X	X	X	N/A	N/A	N/A	N/A	N/A
712	DR	ERR OP CR ELEC	N/A	N/A	N/A	X	X	X	N/A	N/A	N/A	N/A	N/A
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

Exhibit 3.11.10-3 (Cont. 11) (01-01-2022)
Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	35	36	37	40	43	44	46	49	50	51	52
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	N/A	X	X	X
762	DR	ERR SCR AL	X	X	X	X	X	X	X	N/A	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	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	N/A
792	DR	ER MOP MBF	X	N/A	N/A	X	X	N/A	N/A	N/A	N/A	N/A	N/A
800	CR	CR WT&FICA	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
802	DR	ER WT&FICA	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	N/A
820	CR	CR TR FR	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	X	X
822	CR	ERR OP TRF	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	X
830	DR	CR ELEC TR	N/A	N/A	N/A	X	X	X	N/A	N/A	N/A	N/A	N/A
832	CR	ERR CRE TR	N/A	N/A	N/A	X	X	X	N/A	N/A	N/A	N/A	N/A
840	DR	MANL REF	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
843	DR	CK CANC REV	X	X	X	X	X	X	X	X	X	X	X
850	DR	OP INT TRF	X	X	X	X	X	X	X	N/A	X	X	X
851	CR	REV GOP IT	X	X	X	X	X	X	X	N/A	X	X	X
852	CR	C 850 ERR	X	X	X	X	X	X	X	N/A	X	X	X
890	DR	MT OC BMF	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
892	CR	CORR 890 ER	X	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the ninth page of a ten-page table.

Exhibit 3.11.10-3 (Cont. 12) (01-01-2022)
Valid Transaction Codes (TCs) By MFT

MFT 55 through MFT 75 - Transaction Codes (TCs) 690 through 892

TRANS CODE	DR CR	Title Abbreviation	55	58	60	61	62	63	64	65	67	74	75
690	CR	DSN PEN PD	X	X	X	X	X	X	X	X	X	X	X
691	DR	BD CK 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	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X
712	DR	ERR OP CR ELEC	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	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	CORR 720 PR IN ERR	X	X	X	X	X	X	X	X	X	X	X
730	CR	OP INT APPL	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	CORR 730 PR IN ERR	X	X	X	X	X	X	X	X	X	X	X
740	CR	UNDL RFCK RDPOSITED	X	X	X	X	X	X	X	X	X	X	N/A
742	DR	CORR 740 PR N ERR	X	X	X	X	X	X	X	X	X	X	N/A
760	CR	SUB CR PMT ALL	X	X	X	X	X	X	X	X	X	X	X
762	DR	ERR SCR AL	X	X	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	N/A	X	X	X	X	X	X	X	N/A	X	X
792	DR	ER MOP IMF	N/A	X	X	X	X	X	X	X	N/A	X	X
800	CR	CR WT&FICA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X

Exhibit 3.11.10-3 (Cont. 13) (01-01-2022)
Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	55	58	60	61	62	63	64	65	67	74	75
802	DR	ER WT&FICA	N/A	X	N/A	N/A	X	N/A	N/A	N/A	N/A	N/A	X
820	CR	CR TR FR	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	X	X
822	CR	ERR OP TRF	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	X
830	DR	CR ELEC TR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X
832	CR	ERR CRE TR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	X
840	DR	MANL REF	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
843	DR	CK CANC REV	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	X
851	CR	REV GOP IT	X	X	X	X	X	X	X	X	X	X	X
852	CR	C 850 ERR	X	X	X	X	X	X	X	X	X	X	X
890	DR	MT OC BMF	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A
892	CR	CORR 890 ER	N/A	N/A	N/A	N/A	N/A	N/A	N/A	X	N/A	N/A	N/A

The following are valid MFT/transaction code tables used in Revenue Receipts processing. The tables list 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 shows the TC is valid for that MFT. "N/A" shows the TC is NOT valid for that MFT. This is the tenth page of a ten-page table.

MFT 76 through MFT 86 - Transaction Codes (TCs) 690 through 892

TRANS CODE	DR CR	Title Abbreviation	76	77	78	82	83	85	86
690	CR	DSN PEN PD	X	X	X	X	X	X	X
691	DR	BD CHK P PD	X	X	X	X	X	X	X
692	DR	ERR PEN PD	X	X	X	X	X	X	X
694	CR	COL FEE PD	X	X	X	X	X	X	X
695	DR	REV FEE PD	X	X	X	X	X	X	X
700	CR	OP CR APPL	X	X	X	X	X	X	X
701	DR	RV OP CR A	X	X	X	X	X	X	X
702	DR	ER OP CR A	X	X	X	X	X	X	X
710	CR	OP CR ELEC	X	N/A	N/A	X	X	N/A	N/A

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Exhibit 3.11.10-3 (Cont. 14) (01-01-2022)
Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	76	77	78	82	83	85	86
712	DR	ERR OP CR ELEC	X	N/A	N/A	X	X	N/A	N/A
720	CR	RFND REPAY	X	X	X	X	X	X	X
721	DR	BD CK REF REPAY	X	X	X	X	X	X	X
722	DR	ERR REF R	X	X	X	X	X	X	X
730	CR	OP INT APL	X	X	X	X	X	X	X
731	DR	RV GOP IN A	X	X	X	X	X	X	X
732	DR	ERR OP IN A	X	X	X	X	X	X	X
740	CR	UNDL RFCK	X	X	X	X	X	X	X
742	DR	ERR UNDL R	X	X	X	X	X	X	X
760	CR	SUB CR ALL	X	X	X	X	X	X	X
762	DR	ERR SCR AL	X	X	X	X	X	X	X
770	CR	INT DUE TP	X	X	X	X	X	X	X
772	DR	ERR INT DUE	X	X	X	X	X	X	X
790	CR	MOP FR IMF	X	X	X	X	X	N/A	N/A
792	DR	ER MOP MBF	X	X	X	X	X	N/A	N/A
800	CR	CR WT&FICA	N/A	N/A	N/A	N/A	N/A	N/A	N/A
802	DR	ER WT&FICA	N/A	N/A	N/A	N/A	N/A	N/A	N/A
820	CR	CR TR FR	X	X	X	X	X	X	X
821	DR	RV GEN CRT	X	X	X	X	X	X	X
822	CR	ERR OP TRF	X	X	X	X	X	X	X
824	DR	NON-MF TRF	X	X	X	X	X	X	X
830	DR	CR ELEC TR	N/A	N/A	N/A	X	X	N/A	N/A
832	CR	ERR CRE TR	N/A	N/A	N/A	X	X	N/A	N/A
840	DR	MANL REF	X	X	N/A	X	X	X	X
841	CR	CREF CK DP	X	X	X	X	X	X	X
843	DR	CK CANC REV	X	X	X	X	X	X	X
850	DR	OP INT TRF	X	X	X	X	X	X	X
851	CR	REV GOP IT	X	X	X	X	X	X	X
852	CR	C 850 ERR	X	X	X	X	X	X	X
890	DR	MT OC BMF	N/A	N/A	N/A	X	N/A	N/A	N/A

Exhibit 3.11.10-3 (Cont. 15) (01-01-2022)
Valid Transaction Codes (TCs) By MFT

TRANS CODE	DR CR	Title Abbreviation	76	77	78	82	83	85	86
892	CR	CORR 890 ER	N/A	N/A	N/A	X	N/A	N/A	N/A

Exhibit 3.11.10-3   Internal Revenue Manual   Cat. No. 33470U (11-25-2024)

Exhibit 3.11.10-4   (01-01-2020)
Julian Date Calendar, Perpetual and Leap Year

The Julian Date is the number of the day of the year (out of the total days in the year). For Example: 43 of 365 (366 if a leap year).

   a.   To decide the month and day given a DLN Julian Date of 043, follow the column up for the month (February), then follow the row with the number (043) for the day (12). Julian Date 043 = February 12.
   b.   To decide the Julian Date given for the month (February) and day (12), follow the month column down and the day across to where they intersect, February 12 = Julian Date 043.

JULIAN DATE CALENDAR-Perpetual, 365 Days (For use in 2017, 2018, 2019, 2021, 2022, 2023, 2025, 2026 and 2027)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	001	032	060	091	121	152	182	213	244	274	305	335
2	002	033	061	092	122	153	183	214	245	275	306	336
3	003	034	062	093	123	154	184	215	246	276	307	337
4	004	035	063	094	124	155	185	216	247	277	308	338
5	005	036	064	095	125	156	186	217	248	278	309	339
6	006	037	065	096	126	157	187	218	249	279	310	340
7	007	038	066	097	127	158	188	219	250	280	311	341
8	008	039	067	098	128	159	189	220	251	281	312	342
9	009	040	068	099	129	160	190	221	252	282	313	343
10	010	041	069	100	130	161	191	222	253	283	314	344
11	011	042	070	101	131	162	192	223	254	284	315	345
12	012	043	071	102	132	163	193	224	255	285	316	346
13	013	044	072	103	133	164	194	225	256	286	317	347
14	014	045	073	104	134	165	195	226	257	287	318	348
15	015	046	074	105	135	166	196	227	258	288	319	349
16	016	047	075	106	136	167	197	228	259	289	320	350
17	017	048	076	107	137	168	198	229	260	290	321	351
18	018	049	077	108	138	169	199	230	261	291	322	352
19	019	050	078	109	139	170	200	231	262	292	323	353
20	020	051	079	110	140	171	201	232	263	293	324	354
21	021	052	080	111	141	172	202	233	264	294	325	355
22	022	053	081	112	142	173	203	234	265	295	326	356
23	023	054	082	113	143	174	204	235	266	296	327	357
24	024	055	083	114	144	175	205	236	267	297	328	358

Exhibit 3.11.10-4 (Cont. 1) (01-01-2020)
Julian Date Calendar, Perpetual and Leap Year

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
25	025	056	084	115	145	176	206	237	268	298	329	359
26	026	057	085	116	146	177	207	238	269	299	330	360
27	027	058	086	117	147	178	208	239	270	300	331	361
28	028	059	087	118	148	179	209	240	271	301	332	362
29	029		088	119	149	180	210	241	272	302	333	363
30	030		089	120	150	181	211	242	273	303	334	364
31	031		090		151		212	243		304		365

JULIAN DATE CALENDAR-Leap Year, 366 Days (For use in 2016, 2020, 2024, 2028, and 2032)

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
1	001	032	061	092	122	153	183	214	245	275	306	336
2	002	033	062	093	123	154	184	215	246	276	307	337
3	003	034	063	094	124	155	185	216	247	277	308	338
4	004	035	064	095	125	156	186	217	248	278	309	339
5	005	036	065	096	126	157	187	218	249	279	310	340
6	006	037	066	097	127	158	188	219	250	280	311	341
7	007	038	067	098	128	159	189	220	251	281	312	342
8	008	039	068	099	129	160	190	221	252	282	313	343
9	009	040	069	100	130	161	191	222	253	283	314	344
10	010	041	070	101	131	162	192	223	254	284	315	345
11	011	042	071	102	132	163	193	224	255	285	316	346
12	012	043	072	103	133	164	194	225	256	286	317	347
13	013	044	073	104	134	165	195	226	257	287	318	348
14	014	045	074	105	135	166	196	227	258	288	319	349
15	015	046	075	106	136	167	197	228	259	289	320	350
16	016	047	076	107	137	168	198	229	260	290	321	351
17	017	048	077	108	138	169	199	230	261	291	322	352
18	018	049	078	109	139	170	200	231	262	292	323	353
19	019	050	079	110	140	171	201	232	263	293	324	354
20	020	051	080	111	141	172	202	233	264	294	325	355
21	021	052	081	112	142	173	203	234	265	295	326	356

Exhibit 3.11.10-4 Internal Revenue Manual Cat. No. 33470U (11-25-2024)

Exhibit 3.11.10-4 (Cont. 2) (01-01-2020)
Julian Date Calendar, Perpetual and Leap Year

DAY	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
22	022	053	082	113	143	174	204	235	266	296	327	357
23	023	054	083	114	144	175	205	236	267	297	328	358
24	024	055	084	115	145	176	206	237	268	298	329	359
25	025	056	085	116	146	177	207	238	269	299	330	360
26	026	057	086	117	147	178	208	239	270	300	331	361
27	027	058	087	118	148	179	209	240	271	301	332	362
28	028	059	088	119	149	180	210	241	272	302	333	363
29	029	060	089	120	150	181	211	242	273	303	334	364
30	030		090	121	151	182	212	243	274	304	335	365
31	031		091		152		213	244		305		366

Exhibit 3.11.10-5   (01-01-2016)
Form 514–B, Credit Transfer Schedule

Form 514B **Tax Transfer Schedule**	NAME AND ADDRESS ② TIN ③		ORIG D.L.N. ①		23c DATED DATE OF FIRST NOTICE
		CROSS-REFERENCE TIN	TAX PERIOD ④	MFT ⑤	TRANSFER DATE ⑥
	TRANSFERRED FROM	TRANSFERRED TO (SC SYMBOL AND D.O. CODE)	TRANS. SCHEDULE NO.		DATE LIEN FILED
	REF. AND DATE	DEBIT	CREDIT ⑦	BALANCE ⑧	

FORM **514B** (Rev. 3-2015)   **PART 1 TRANSFEREE (ACCOUNT CARD)**
CATALOG NUMBER 47597W

Department of the Treasury—**Internal Revenue Service**

⑨   ⑩

①	**DLN**	⑥	**Transaction Date**
②	**Name Control/Check Digit**	⑦	**Primary Transaction Code**
③	**TIN**	⑧	**Primary Transaction Amount**
④	**Tax Period**	⑨	**Action Code**
⑤	**MFT Code**	⑩	**EFTPS Payment Indicator**

Exhibit 3.11.10-6   (01-01-2016)
Form 809, Part 1 Posting Voucher

① DLN	⑧ Secondary Transaction Code
② TIN	⑨ Secondary Transaction Amount
③ Name Control/Check Digit	⑩ Tertiary Transaction Code
④ Tax Period	⑪ Tertiary Transaction Amount
⑤ MFT Code	⑫ Transaction Date
⑥ Primary Transaction Code	⑬ Action Code
⑦ Primary Transaction Amount	⑭ Multi-split Remittance Code

Exhibit 3.11.10-7 (01-01-2016)
Form 813, Document Register

Alpha Numeric S.C. Block No	813 Document Register	B D I L o N c k		Y R
3	☐ Perfect ☐ Imperfect ☐ Reject Renumber ☐ Regular ☐ Estimated ☐ Accounting **Master File:** ☐ IMF ☐ BMF ☐ NMF	**1**		**2**

Batch Ctr. Number **4**	Count Code	Trans. Code **5**	Date **6**	**7**

Trace ID Number	Debit Amount	Credit Amount	Serial	Trace ID Number	Debit Amount	Credit Amount	Serial
			00				50
			01				51
			02				52
			30				80
			31				81
			32				82
			33				83
			34				84
			35				85
			36				86
			37				87
			38				88
			39				89
			40				90
			41				91
			42				92
			43				93
			44				94
			45				95
			46				96
			47				97
			48				98
			49				99

Doc Count	Total Debit Amount **8**		Total Credit Amount **9** **10**	
Remarks:		Adjustment		
		Adjusted Total		
14 Digit Trace ID #				

Form **813** (Rev. 9-2009)   Catalog Number 16866C   Department of the Treasury–**Internal Revenue Service**

1 Block DLN		**6** Transaction Date	
2 Year Digit		**7** MFT Code	
3 Alpha/Numeric Block Control		**8** Transaction Amount	
4 Batch Number		**9** Pre-journalized Credit Amount	
5 Transaction Code		**10** Pre-journalized Debit Amount	

Exhibit 3.11.10-8   (01-01-2016)
Form 940-V, Payment Voucher

1	DLN		6	Transaction Code
2	Tax Period		7	Transaction Amount
3	EIN		8	Transaction Date
4	MFT Code		9	Action Code
5	Name Control/Check Digits			

Exhibit 3.11.10-9   (01-01-2016)
Form 941–V, Payment Voucher

1	DLN		6	Transaction Code
2	EIN		7	Transaction Amount
3	MFT		8	Transaction Date
4	Name Control/Check Digits		9	Action Code
5	Tax Period			

Exhibit 3.11.10-10   (01-01-2016)
Form 943–V, Payment Voucher

1 DLN

2 Tax Period

3 EIN

4 MFT Code

5 Name Control/Check Digits

6 Transaction Code

7 Transaction Amount

8 Transaction Date

9 Action Code

Exhibit 3.11.10-11   (01-01-2016)
Form 945–V, Payment Voucher

DRAFT

Form **945-V**

Department of the Treasury
Internal Revenue Service

Payment Voucher   ① OMB No. 1545-0029

Don't staple this voucher or your payment to Form 945.   ② 20**24**

1 Enter your employer identification number (EIN).   **2 Enter the amount of your payment.**   Dollars   Cents
                                                         Make your check or money order payable to "**United States Treasury**"
③   –   ④   ⑥   ⑦

3 Enter your business name (individual name if sole proprietor).   ⑧
⑤

Enter your address.

Enter your city or town, state or province, country, and ZIP or foreign postal code.

⑨

① **DLN**   ⑥ **Transaction Code**

② **Tax Period**   ⑦ **Transaction Amount**

③ **EIN**   ⑧ **Transaction Date**

④ **MFT Code**   ⑨ **Action Code**

⑤ **Name Control/Check Digit**

Exhibit 3.11.10-12   (01-01-2016)
Form 1040-C, U. S. Departing Alien Income Tax Return

⑫ DRAFT

Form **1040-C**
(Rev. January 2024)
Department of the Treasury
Internal Revenue Service

U.S. Departing Alien Income Tax Return   ①

For tax period or year beginning _____ , 20____ , and ending _____ , 20 ____   ②   OMB No. 1545-0074
Go to *www.irs.gov/Form1040C* for instructions and the latest information.
File original and one copy.

Print or Type

Your first name and initial	Last name ③	Your social security number ⑤
If a joint return, spouse's first name and initial (see instructions) ④	Last name	Spouse's identifying number ⑥
U.S. address (number, street, and apt. no. or rural route) ⑦	Passport or alien registration card number Your number	Spouse's number	Date on which you first arrived in the U.S.
City, state, and ZIP code ⑧		Date of departure
Complete foreign address		Date on which you last arrived in the U.S.
Of what country are you a citizen or national?	Of what country are you a resident for tax purposes?	

Caution: Form 1040-C is not a final income tax return. You must file a final return on the correct form after your tax year ends. See *Final Return Required* in the instructions.

Part I   Explanation of Status—Resident or Nonresident Alien—See instructions.

1   Check the box or boxes that apply. **Note:** A nonresident alien who has income from U.S. real property may elect to treat this income as effectively connected income. Gain or loss on the disposition of a U.S. real property interest by a nonresident alien is effectively connected income or loss. For details, see the Form 1040-NR instructions or Pub. 519, U.S. Tax Guide for Aliens.

☐ Group I—Resident alien.   ⑨
☐ Group II—Nonresident alien with income effectively connected with a U.S. trade or business.
☐ Group III—Nonresident alien with income not effectively connected with a U.S. trade or business.

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions.   Cat. No. 11310F   Form **1040-C** (Rev. 1-2024)

⑩

DRAFT

Form 1040-C (Rev. 1-2024)   Page **2**

Part II   Dependents—See instructions.

28	Current year's estimated tax payments and amount applied from preceding year's tax return	28		⑪
29	Other payments (specify): _____	29		
30	**Total payments.** Add lines 27 through 29		30	
31	If line 26 is more than line 29, subtract line 30 from line 26. This is the **amount you owe**		31	
32	If line 30 is more than line 26, subtract line 26 from line 30. This is the amount you **overpaid**. Any overpayment of tax will be refunded only when you file your final return for the tax year		32	

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

---

① **DLN**	⑦	**Street Address**
② **Tax Period**	⑧	**City, State & ZIP Code**
③ **Name Control**	⑨	**Transaction/Received Date**
④ **2ⁿᵈ Name Line**	⑩	**Action Code**
⑤ **Primary TIN**	⑪	**Payment Received (p. 2)**
⑥ **Spouse's TIN**	⑫	**Multi-Split Remittance Code**

Exhibit 3.11.10-13   (01-01-2023)
Form 1040-ES, Payment Voucher 1

⑨ ⑧

Form 1040-ES ① **2024 Estimated Tax** | **Payment Voucher** 4 | ②
Department of the Treasury
Internal Revenue Service
OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to "**United States Treasury**." Write your social security number and "2024 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due Jan. 15, 2025
Amount of estimated tax you are paying ⑥ by check or money order. ⑦

Pay online at *www.irs.gov/etpay*

Simple.
Fast.
Secure.

Print or type

| Your first name and middle initial | Your last name ④ | Your social security number ⑤ |
| If joint payment, complete for spouse |
| Spouse's first name and middle initial | Spouse's last name | Spouse's social security number |
| Address (number, street, and apt. no.) |
| City, town, or post office. If you have a foreign address, also complete spaces below. | State | ZIP code ③ |
| Foreign country name | Foreign province/county | Foreign postal code |

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.   Form 1040-ES (2024)
-10-

① **Tax Period**   ⑥ **Transaction Code**

② **DLN**   ⑦ **Transaction Amount**

③ **Transaction/Received Date**   ⑧ **Action Code**

④ **Name Control/Check Digit**   ⑨ **Multi-Split Indicator**

⑤ **SSN (TIN)**

Exhibit 3.11.10-14   (01-01-2016)
Form 1040–V, Payment Voucher

DRAFT

Separate Here   Cat. No. 22892G   Separate Here

①

Department of the Treasury
Internal Revenue Service

2024
OMB No. 1545-0074

Form 1040-V, Payment Voucher
See instructions above.

Use Form 1040-V when paying the balance due on Form 1040 or 1040-SR.
Enter your SSN on your check or money order.
If your name, address, or SSN is incorrect, see instructions.

Amount you are paying by check or money order. Make your check or money order payable to "**United States Treasury**."

②

For Privacy Act and Paperwork Reduction Act Notice, see Form 1040-ES instructions.

Cat. No. 22892G

③ **④** **⑤** **⑥** **⑦** **⑧**

000009247 DL PINE 30 0 2412 610 00

⑨

⑩

① **DLN**

② **Transaction Amount**

③ **TIN**

④ **Check Digit**

⑤ **Name Control**

⑥ **MFT Code**

⑦ **Tax Period**

⑧ **Transaction Code**

⑨ **Transaction/Received Date**

⑩ **Action Code**

Exhibit 3.11.10-15   (01-01-2016)
Form 1041-ES, Payment Voucher 1

①	DLN	⑤	EIN
②	**Multi-Split Remittance Code**	⑥	**Name Control/Check Digits**
③	**Transaction Code**	⑦	**Transaction/Received Date**
④	**Transaction Amount**	⑧	**Action Code**

Exhibit 3.11.10-16   (01-01-2023)
Form 2287, Check/Payment Not Accepted by Bank

Check/Payment Not Accepted by Bank Department of the Treasury Internal Revenue Service	Taxpayer identification number	Tax period		Amount of check/payment
Name		Form	MFT	Penalty amount
DC control number		Date IRS received check/payment		Other charges
Document locator number	Date of notice	Check/payment posting date		Total amount due

The bank did not accept the enclosed check/payment because:

This is a Credit Posting Voucher. Please do not write on this side of the form.
If you are requesting penalty relief, write on the back of this form.
Return the lower part of this form with your payment to the address below.

Form **2287** (Rev. 7-2019) **Part 1** - Taxpayer Copy
Catalog Number 26325Y www.irs.gov

1 DLN		**7** Preprinted Transaction Code
2 Multi-Split Remittance Code		**8** Transaction Amount
3 TIN		**9** Secondary Transaction Code
4 Tax Period		**10** Name Control/Check Digits
5 MFT		**11** EFTPS Payment Indicator
6 Transaction/Received Date		**12** Action Code

Exhibit 3.11.10-17   (01-01-2016)
Form 2290–V, Payment Voucher 1

Detach here.

Form **2290-V**

(Rev. July 2024)
Department of the Treasury
Internal Revenue Service

Payment Voucher

For the period July 1, 2024, through June 30, 2025
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

1 Employer identification number (EIN)

2 Enter the amount of your payment.
Make your check or money order payable
to **"United States Treasury"**

Dollars   Cents

3 Enter date as shown on line 1 of Form 2290.

Y   Y   Y   Y   M   M

Send Form 2290, this voucher, and payment to:
Internal Revenue Service
P.O. Box 932500
Louisville, KY 40293-2500

4 Name

Address (number, street, and room or suite no.)

City or town, state or province, country, and ZIP or foreign postal code

① DLN

② EIN

③ MFT

④ Name Control/Check Digits

⑤ Tax Period

⑥ Transaction Code

⑦ Transaction Amount

⑧ Transaction Date

⑨ Action Code

Exhibit 3.11.10-18 (01-01-2016)
Form 2424, Account Adjustment Voucher

Account Adjustment Voucher — RRACS journal number ②

Debit
Name and address

X-ref. TIN ③

X-ref, MFT ④

Document locator number ①

Plan report number

X-ref. tax period ⑤ | Transaction date | 1st T.C. | Debit amount

2nd T.C. | Amount | 3rd T.C. | Debit amount

Credit
Name and address ⑥

Spouse indicator

TIN ⑦

MFT code ⑧

Form 813 amount

Plan report number

Tax period ⑨ | Transaction date ⑩ | Desg. pymt code ⑪ | 1st T.C. ⑫ | Credit amount ⑬

2nd T.C. ⑭ | Amount ⑮ | 3rd T.C. ⑯ | Credit amount ⑰

Explanation | Bypass indicator ⑱ | Date prepared | Prepared by

Approving Official signature *(if required)* | Reviewed by *(initials)* *(if required)*

Form **2424** (Rev. 5-2024) — Catalog Number 21670G — publish.no.irs.gov — Department of the Treasury - **Internal Revenue Service**
Part 1 - Credit Copy
PINK
⑲ ⑳

① **DLN**	⑪ **Designated Payment Code**
② **IRA Digit**	⑫ **Primary Transaction Code**
③ **X-ref. TIN**	⑬ **Primary Transaction Amount**
④ **X-ref. MFT**	⑭ **Secondary Transaction Code**
⑤ **X-ref. Tax Period**	⑮ **Secondary Transaction Amount**
⑥ **Name Control/Check Digit**	⑯ **Tertiary Transaction Code**
⑦ **TIN**	⑰ **Tertiary Transaction Amount**
⑧ **MFT Code**	⑱ **Bypass Indicator**
⑨ **Tax Period**	⑲ **Action Code**
⑩ **Transaction/Received Date**	⑳ **EFTS Payment Indicator**

Exhibit 3.11.10-19   (01-01-2016)
Form 3244, Payment Posting Voucher (Not a Taxpayer Receipt)

(15)

Payment Posting Voucher *(Not a taxpayer receipt)*		D L N	**(1)**				

N M F	U L C	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date
		Status	**(2)**	**(3)**	**(4)**		**(5)**

Taxpayer name, address, and ZIP code *(Please print legibly or type)*

(6)

List, in the column below, payments to be posted to the taxpayer's account. A maximum of two *Credit* transactions may be shown.

Transaction Data

Amount		Code	Description		
(7)	**(8)**	670	Subsequent Payment	**(9)**	DPC
		610	Remittance with return		
		620	Payment for Form 7004		
		640	Advance payment on Deficiency		DPC
		430	Est. tax payment Form 1040-ES		
		660	Est. tax payment Form 1041-ES		DPC
		680	Designated interest		DPC
			Other credit		DPC
			Total payment		

Remarks

List, in the column below, any *Debit* amount to be assessed. A maximum of one debit transaction may be shown.

Transaction Data

Amount		Code	Description		
(10)	**(11)**	170	ES penalty		
		180	FTD penalty		
		360	Fees and collection cost		
		570	Additional liability pending		
			Other debit		

For Tertiary: **(12)** **(13)** in the 660 row.

Trace ID Number

Prepared by *(Name and unit symbol)*

Form **3244** (Rev. 4-2019)   Catalog Number 22215N   publish.no.irs.gov   Department of the Treasury - **Internal Revenue Service**

(14)

(1) **DLN**	**(9)** **Designated Payment Code**
(2) **TIN**	**(10)** **Secondary Transaction Amount**
(3) **MFT Code**	**(11)** **Secondary Transaction Code**
(4) **Tax Period**	**(12)** **Tertiary Transaction Amount**
(5) **Transaction/Received Date**	**(13)** **Tertiary Transaction Code**
(6) **Name Control/Check Digit**	**(14)** **Action Code**
(7) **Primary Transaction Amount**	**(15)** **Multi-Split Remittance Code**
(8) **Primary Transaction Code**	

Exhibit 3.11.10-20   (01-01-2016)
Form 3244–A, Payment Posting Voucher- Examination (Not a Taxpayer Receipt)

Payment Posting Voucher — Examination
(Not a taxpayer receipt)

N M F	U L C	DLN		SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date
		Status						

Taxpayer name, address, and ZIP code *(Please print legibly or type)*

List, in the column below, payments to be posted to the taxpayer's account. A maximum of two *Credit* transactions may be shown.

Transaction Data

Amount	Code	Description		
	670	Subsequest Payment		DPC
	610	Remittance with return		
	620	Payment for Form 7004		
	640	Advance payment on Deficiency		DPC
	430	All other estimated tax payments		
	660	Est. tax payment Form 706/1041-ES		DPC
	680	Designated interest		DPC
		Other credit		DPC
		Total payment		

Remarks

List, in the column below, any *Debit* amount to be assessed. A maximum of one debit transaction may be shown.

Transaction Data

Amount	Code	Description		
	170	ES penalty		
	180	FTD penalty		
	360	Fees and collection cost		
	570	Additional liability pending		
		Other debit		
		Other debit		

Trace ID Number

☐ 6603   ☐ 318(C)

Prepared by *(Name and unit symbol)*

Form **3244-A** (Rev. 1-2014)   Catalog Number 22220G   publish.no.irs.gov   Department of the Treasury - **Internal Revenue Service**

1 DLN

2 TIN

3 MFT Code

4 Tax Period

5 Transaction/Received Date

6 Name Control/Check Digit

7 Primary Transaction Amount

8 Primary Transaction Code

9 Action Code

10 Multi-Split Remittance Code

Exhibit 3.11.10-21   (01-01-2016)
Form 3245, Posting Voucher—Refund Cancellation or Repayment

Posting Voucher – Refund Cancellation or Repayment	Document Locator Number ①		
SSN/TIN ②	Tax Period ③	Plan Number	MFT ④	Cancellation	Repayment

Name ⑤

Schedule Date | Date Received ⑥

TC | Amt. of Check | TC ⑦ | Amt. of Check ⑧ ⑬

Remarks (Include Preparer Name, SEID and Date) | TC ⑨ | Interest ⑩

Check Number | Date

Trace ID Number | SPL REF ☐ 0 ☐ 1 ☐ 2 ☐ 3 | Schedule Number | Requestor SEID | Approver SEID

This voucher relates to: ☐ SF 1184 ☐ SF 1098 ☐ Other _____ | ☐ Refund Check

Form **3245** (Rev. 2-2011) ⑪   Catalog Number 19414A   Copy - 3   Department of the Treasury–Internal Revenue Service ⑫

① DLN	⑦ Primary Transaction Code
② TIN	⑧ Primary Transaction Amount
③ Tax Period	⑨ Secondary Transaction Code
④ MFT Code	⑩ Secondary Transaction Amount
⑤ Name Control/Check Digit	⑪ Action Code
⑥ Transaction/Received Date	⑫ EFTPS Payment Indicator
	⑬ Split Refund Indicator (SRI)

Exhibit 3.11.10-22 (01-01-2016)
Form 3552 (Part 3), Notice of Tax Due on Federal Tax Return

(11) **Department of the Treasury**
Internal Revenue Service
Director

Document Locator Number
(1)

MFT	Tax Period	Assessment Date	Trans Code
(4)		**(2)**	370

(3)

Taxpayer

(5)

IDRS Number:
Notice Date:
Name Control:
► **(6)**
Taxpayer
Identifying
Number

Form Number:

Plan/Report Number:

Tax Period Ended: **(7)**

Notice of Tax Due on Federal Tax Return

This is a notice of tax due on your tax return identified above. Please pay the amount shown as Balance Due when you receive this notice. Make your check payable to the **United States Treasury** and send it with a copy of this notice to the address shown above. If the balance due as shown below is incorrect because you made a recent payment, please send us the amount you believe you owe and an explanation of the difference.

The balance due may include penalty and interest. If you have any questions concerning the balance due or penalty and interest computation call us at 800-829-0115 (Business filers) or 800-829-8374 (individual filers).

(9)

31. Reference	32. TC	33. Assessment	34. Adjustment or Credit	35. Balance Due
				(8)

Please return this copy with your payment to the address shown above

Form **3552** (Rev. 11-2022)(Part 3)
Catalog Number 49356T

(10)

(1) DLN		**(6)** TIN	
(2) Primary Transaction Code		**(7)** Tax Period	
(3) Secondary Transaction Code		**(8)** Primary Transaction Amount	
(4) MFT Code		**(9)** Transaction/Received Date	
(5) Name Control/Check Digit		**(10)** Action Code	
		(11) Multi-Split Remittance Code	

Exhibit 3.11.10-23   (01-01-2016)
Form 3753, Manual Refund Posting Voucher

Special handling	(For Accounting Use Only)
Manual Refund Posting Voucher	DLN of Form 3753 ①

To	From and return to *(originating team and department)*
Accounting	

Section I - Account Information   ⑭

1. TIN (EIN/SSN) ②	2. Tax period *(yyyymm)* ③	3. MFT ④	4. Plan number	5. Schedule number ⑬	6. Schedule/Transaction date *(mmddyyyy)* ⑤

7. Name and address of taxpayer as shown on Master File ⑥	8. Form number	9. DLN of return		
	10. Transaction Code	a. Primary ⑦ 840	b. Amount of refund check ⑧	
		c. Secondary ⑨ 770	d. Interest ⑩	
11. Make check payable to	12. General Ledger/Appropriation	13. Overpayment amount		
	a. Symbol	b. Amount	14. Universal Location Code (ULC)	
If different than taxpayer explain below in Section II.	15. Line number	See IRM 2.4.20 for Line Numbers		

Section II - Manual Refund Authority *(Complete applicable items)*

☐ (4) TEGE   ☐ (8) RICS

Section V - Manual Refund Approval

1. Signature of Approving Official	2. Name of originator *(print)*	a. SEID
	3. Date	4. Telephone number

⑪ Form **3753** (Rev. 10-2023)   Catalog Number 22450W   publish.no.irs.gov   Department of the Treasury - **Internal Revenue Service** ⑫

① **DLN**		⑧ **Primary Transaction Amount**
② **TIN**		⑨ **Secondary Transaction Code**
③ **Tax Period**		⑩ **Secondary Transaction Amount**
④ **MFT Code**		⑪ **Action Code**
⑤ **Transaction/Received Date**		⑫ **EFTPS Payment Indicator**
⑥ **Name Control/Check Digit**		⑬ **Refund Schedule Number**
⑦ **Primary Transaction Code**		⑭ **Refund Correction Indicator**

Exhibit 3.11.10-24   (01-01-2016)
Form 3809, Miscellaneous Adjustment Voucher

Miscellaneous Adjustment Voucher	DLN **1**

Debit

Name and address **2**

TIN **3**   MFT **4**

Plan Report Number

Tax Period **5**   Transaction date **6**

2nd T.C. **9**   Amount **10**

Route to ☐ MF ☐ NMF

1st T.C. **7**   Debit amount **8**

3rd T.C. **11**   Debit amount **12**

Credit

Name and address

X-ref.TIN   X-ref.MFT

Plan Report Number

X-ref. tax per.   Transaction date

2nd T.C.   Amount

Route to ☐ MF ☐ NMF

1st T.C.   Credit amount

3rd T.C.   Credit amount

Explanation

Split Refund Indicator **13**

Bypass Indicator **14**

Prepared by

Date prepared

15 Form **3809** (Rev. 8-2012)   Catalog Number 22475R   Part 2 - Debit Copy   Department of the Treasury **Internal Revenue Service**
Dispose of all prior issues

1	DLN	**8**	Primary Transaction Amount
2	Name Control	**9**	Secondary Transaction Code
3	TIN	**10**	Secondary Transaction Amount
4	MFT Code	**11**	Tertiary Transaction Code
5	Tax Period	**12**	Tertiary Transaction Amount
6	Transaction/Received Date	**13**	Split Refund Indicator (SRI)
7	Primary Transaction Code	**14**	Bypass Indicator
		15	Action Code

Exhibit 3.11.10-25   (01-01-2016)
Form 3893, Re-Entry Document Control

Re-Entry Document Control	File Type ☐ IMF ☐ BMF ☐ Other: _____	1. Alpha/Numeric block control no. **①**	2. Document locator number **②**
3. Batch number	4. Document count **③**	5. Credit amount **④**	6. Debit amount **⑤**
7. Transaction code **⑥**	8. Transaction date **⑦**	9. Header MFT code **⑧**	10. Secondary amount **⑨**

⑩ 11. Re-entry source code *(check one)*
☐ **R – Reprocessable:** Has posted to MF incorrectly; not open on SCCF. Check applicable box in Block 19.
☐ **N – Reinput of Unpostable Document:** Has not posted to MF; open on SCCF. Check applicable box in Block 18. Check applicable box in Block 19.
☐ **4 – SC reinput:** Has not posted to MF; open on SCCF. Check applicable box in Block 18.

12. DLN year digit **⑪**	13. RPS return; payment has posted to same account with matching DLN **⑫**

14. Remarks

15. Process as: ☐ Remittance *(Enter the amount in Item 5 or 6)* ☐ Non-Remittance *(Items 5, 6, and 10 are normally blank)*	16. Serial number

17. Prepared by | Telephone ext. | Date **⑬**

☐ Accounting   ☐ Data Control   ☐ Unpostables
☐ Adjustments   ☐ Examination   ☐ Other:
☐ Collection   ☐ Rejects

18. Reinput document
☐ SC reject
☐ Tape deletion
☐ SCCF review
☐ Other:

19. Reprocessable document *(must be non-remittance)*
☐ EIN or SSN corrected
☐ Tax period corrected
☐ Corrected to original return
☐ Other

⑭ Form **3893** (Rev. 1-89)   Catalog Number 22525M   Department of the Treasury—**Internal Revenue Service**

①	**Alpha/Numeric Block Control No.**	**⑧**	**MFT Code**
②	**DLN**	**⑨**	**Secondary Amount**
③	**Document Count**	**⑩**	**Source Code**
④	**Pre-journalized Credit Amount**	**⑪**	**Year Digit**
⑤	**Pre-journalized Debit Amount**	**⑫**	**RPS Indicator**
⑥	**Transaction Code**	**⑬**	**Date**
⑦	**Transaction Date**	**⑭**	**Action Code**

Exhibit 3.11.10-26   (01-01-2016)
Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax

(1)

Form **4466** (Rev. October 2018) Department of the Treasury Internal Revenue Service	**Corporation Application for Quick Refund of** **Overpayment of Estimated Tax** **(2)** ▶ **Go to** *www.irs.gov/Form4466* **for instructions and the latest information.**	OMB No. 1545-0074

For calendar year 20   or tax year beginning   , 20   , and ending   , 20

Name **(3)**	**(4)**	Employer identification number **(5)**

Number, street, and room or suite no. (If a P.O. box, see instructions.)	Telephone number (optional)

City or town, state, and ZIP code

Check type of return to be filed (see instructions):
☐ Form 1120   ☐ Form 1120-C   ☐ Form 1120-F   ☐ Form 1120-L   ☐ Form 1120-PC   ☐ Other ▶ ------------------------

1	Estimated income tax paid during the tax year	**1**	
2	Overpayment of income tax from prior year credited to this year's estimated tax	**2**	
3	Total. Add lines 1 and 2	**3**	
4	Enter total tax from the appropriate line of your tax return. See instructions **4**		
5a	Personal holding company tax, if any, included on line 4 . . . . **5a**		
b	Estimated refundable tax credit for federal tax on fuels **5b**		
6	Total. Add lines 5a and 5b **(6)** **6**		
7	Expected income tax liability for the tax year. Subtract line 6 from line 4	**7**	
8	**Overpayment of estimated tax.** Subtract line 7 from line 3. If this amount is at least 10% of line 7 **and** at least $500, the corporation is eligible for a quick refund. Otherwise, do not file this form. See instructions . . . . **(7)** **8**		**(8)**

Record of Estimated Tax Deposits

Date of deposit	Amount	Date of deposit	Amount

Who May File

Any corporation that overpaid its estimated tax for the tax year may apply for a quick refund if the overpayment is:
• At least 10% of the expected tax liability, and
• At least $500.
The overpayment is the excess of the estimated income tax the corporation paid during the tax year over the final income tax liability expected for the tax year, at the time this application is filed.

4466.
If any member of the group paid estimated income tax during the portion of the tax year when it was not a member, the member (and not the common parent) must file the Form 4466 to request a quick refund of any estimated tax overpayment it made in that portion of the year.

Note: Form 4466 is not considered a claim for credit or refund.

For Paperwork Reduction Act Notice, see instructions.   Cat. No. 12836A   Form **4466** (Rev. 10-2018)

(9)

1 DLN	**4** MFT Code	**7** Transaction Code
2 Tax Period	**5** EIN	**8** Transaction Amount
3 Name Control	**6** Transaction/Received Date	**9** Action Code

Exhibit 3.11.10-27   (01-01-2016)
Form 4907, Taxpayer Delinquent Account

⓭	**TAXPAYER IDENTIFYING NO.** ❷	**TAX FORM**	**PERIOD** ❸	**RSC** **TDA/TDI ASSIGNMENT CODE**

CAF DLN ❶

LOC. CODE PREDICTED GRADE IDRS CYCLE

❹

❺

NOTICE OF LIEN

DATE FILED   LIEN FEE

RELEASE REQUESTED DATE   RELEASE FEE

CNC TDA IA

CODES	ITEMS POSTED	MO. DAY YR.	ASSESSMENTS	CREDITS

UNPAID BALANCE OF ASSESSMENTS	$
LATE PAYMENT PENALTY	
INTEREST ACCRUED TO	
TOTAL DUE ▶	$

MF HIST

DATE POSTED	TRANSACTION	DATE	AMOUNT	BALANCE	PENALTY	INTEREST	OFFICE ACTION	
	❻		❼					
	❽		❾					
	❿		⓫					

⓬ DEPARTMENT OF THE TREASURY - Internal Revenue Service   TAXPAYER DELINQUENT ACCOUNT   FORM 4907 (REV. 11-90)

❶ **DLN**

❷ **TIN**

❸ **Tax Period**

❹ **Name Control/Check Digit**

❺ **Received Date**

❻ **Primary Transaction Code**

❼ **Primary Transaction Amount**

❽ **Secondary Transaction Code**

❾ **Secondary Transaction Amount**

❿ **Tertiary Transaction Code**

⓫ **Tertiary Transaction Amount**

⓬ **Action Code**

⓭ **Multi-Split Remittance Code**

Exhibit 3.11.10-28   (01-01-2016)
Notice CP 521, Installment Agreement Reminder Notice

NOTICE CP 521 (REPLACED FORM 8124)

1	DLN	6	Primary Transaction Code
2	TIN	7	Primary Transaction Amount
3	Name Control/Check Digit	8	Primary Transaction /Received Date
4	MFT Code	9	Action Code
5	Tax Period		

Exhibit 3.11.10-29   (01-01-2016)
Notice CP 504, Final Balance Due Notice

NOTICE CP 504 (REPLACED FORM 8125)

HELEN HICKORY
786 WILLOW WAY
NEWARK, NJ 07102

0022014400901-5 ❶

Department of the Treasury
Internal Revenue Service

IRS

SB

For your reference

Notice name CP504   Tax year 2022
Notice date   May 10, 2025
Your caller ID
Taxpayer ID number   000-00-3013
New quick, easy, and secure online payments
Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone

❽ RECEIVED
001 05242025
IRS-KCSC
KANSAS CITY, MO

INTERNAL REVENUE SERVICE
KANSAS CITY MO   64999

❾ 000003013 ❷ SK HICK ❸ 30 ❹ 0 202212 ❺ 670 ❻ 00000159500 ❼

❶ **DLN**   ❻ **Primary Transaction Code**

❷ **TIN**   ❼ **Primary Transaction Amount**

❸ **Name Control/Check Digit**   ❽ **Primary Transaction/Received Date**

❹ **MFT Code**   ❾ **Action Code**

❺ **Tax Period**

Exhibit 3.11.10-30   (01-01-2016)
Notice CP 523, Installment Agreement Default Notice

NOTICE CP 523 (REPLACED FORM 8126)

1 DLN

2 TIN

3 Name Control/Check Digit

4 MFT Code

5 Tax Period

6 Primary Transaction Code

7 Primary Transaction Amount

8 Primary Transaction/Received Date

9 Action Code

Exhibit 3.11.10-31 (01-01-2016)
Form 8758, Excess Collections File Addition

Excess Collections File Addition

Note
Please see IRM 3.17.220 for instructions on how to prepare this form. Upon completion, send Part 1 to –
Excess Collections function (XSADD)

1. Original document locator (DLN)	2. Renumbered DLN		3. Source code	4. Status code	5. Employee assignment number
❶					

6. Debit TC	7. Dollar amount of credit	8. TC 570	9. Payment type	10. IRS received date (mmddyyyy)	11. Actual rec'd date for prepaid credits only (mmddyyyy)
❷	$ _____ ❸	☐ Yes		❹	

12. Name line (1) ❺	13. Name line (2)

14. Street address (maximum of 35 characters)	15. City, State, ZIP code

16. Reason for transfer to XSF

☐ Barred Assessment-Voluntary Payment ☐ Non Refundable Credit-RSED Expired
☐ Barred Assessment-IRS Error ☐ Assessment of Tax-Barred
☐ Unassessable Credit-Assessment Barred ☐ Only The Statute Team can restore this credit to Masterfile
☐ Unassessable Credit-Barred Advance Credit ☐ Other (Explain. Maximum of 70 Characters)

_____

17. Taxpayer ID number	18. EFTPS	19. MFT	20. Tax period (yyyymm)	21. Trace ID Number (maximum of 20 characters)	22. Preparer Name (please print)
❻	☐ Yes	❼	❽		

23. Employee number	24. Campus	25. Team Name	26. Team Fax Number	27. STOP #	28. Phone number	29. Date (mmddyyyy)

30.	**Research Prior To Transfer**
Date	Action Taken

Manager's Signature

31.	**Research by Excess Collections Personnel**
Date (mmddyyyy)	Action Taken

☐ All Applicable Statutes Have Expired ☐ Credit Available ☐ Entity Correct

Form **8758** (Rev. 5-2011) Cat. No. 10034C Part 1–Excess Collections file copy Department of the Treasury–**Internal Revenue Service**

❾

❶ **DLN** ❹ **Received Date** ❼ **MFT Code**

❷ **Primary Transaction Code** ❺ **Name Control** ❽ **Tax Period**

❸ **Primary Transaction Amount** ❻ **TIN** ❾ **Action Code**

Exhibit 3.11.10-32   (01-01-2016)
Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446)

1 DLN
2 Tax Period
3 EIN
4 Primary Transaction Code
5 Primary Transaction Amount
6 Name Control/Check Digit
7 Transaction Date
8 MFT
9 Action Code

Exhibit 3.11.10-33 (01-01-2016)
Form 12857, Refund Transfer Posting Voucher

EDITING FORM 12857 – REFUND TRANSFER POSTING VOUCHER

EDITING FORM 12857 – REFUND TRANSFER POSTING VOUCHER

1 DLN

2 SSN/TIN

3 Tax Period

4 Name Control

5 MFT Code

6 Transaction/Received Date

7 Primary Transaction Code and Amount

8 Secondary Transaction Code and Amount

9 Initiating BOD Code (Debit copy only)

10 Initiator SEID (Debit copy only)

11 Approver SEID (Debit copy only)

12 Action Code

13 EFTPS Payment Indicator

14 Multiple Split Indicator

15 Split Refund Indicator (SRI) (Credit copy only)