



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.11.10

SEPTEMBER 17, 2025

EFFECTIVE DATE

(01-01-2026)

PURPOSE

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

MATERIAL CHANGES

- (1) **IRM 3.11.10.1.6**, entitled, **Terms/Definitions/Acronyms**: Deleted references to “CSPC” and “Cincinnati Submission Processing Center” from the table.
- (2) **IRM 3.11.10.6.1**, entitled, **Name Control/Check Digits**.
 - Added **MFT 50 (Form 4720, Return of Excise Taxes on Chapters 41 and 42 of the Internal Revenue Code)** to the list of MFTs which may contain either an **SSN (Social Security Number)** OR an **EIN (Employer Identification Number)**.
 - Changed Paragraph (6)c) to read as follows: “BMF MFT 13, 17, **50**, 51, 52, 58, 63, 76, or 78 may have an SSN.”
 - We made these changes to the Revenue Receipts program as the result of a campus request for a programming change (**Unified Work Request (UWR) 1000687**, entitled, **Revenue Receipts (CY2026) for MFT 50: Changing Error Code 151 and TIN Type Indicator (TTI) to Allow Zero (“0”) As a TTI Option**).
- (3) **IRM 3.11.10.6.2**, entitled, **Taxpayer Identification Number (TIN)**.
 - Changed the texts to read as follows:
 - If the BMF MFT is 13, 17, **50**, 58, 63, 76, or 78, edit with TIN-Type Indicator “0” following the TIN/SSN.

Note: MFTs 13, 17, 50, 58, 63, 76, and 78 can have an EIN or SSN.
- (4) **IRM 3.11.10.7.3**, entitled, **Form 3753, Special Handling, Manual Refund Posting Voucher**.
 - Form 3753 was revised May 2025.
 - Text graphic/figures display revised Form 3753.
- (5) Revised **Exhibit 3.11.10-1**, entitled, **Valid Tax Class---BMF/IMF MFT Codes---Tax Period Table**. Introduces new **Form 709-NA**, entitled, **United States Gift (and Generation-Skipping Transfer) Tax Return of Nonresident Not a Citizen of the United States**.
 - MFT is “51”.
 - Tax Class is “5”.
 - Doc Code is “08”.
 - Month is “12” after “2312”.
 - Tax Period format is “YYYYMM”.
 - Month is **12** after **2412**.
- (6) 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
- Included modifications throughout the text to Verbal Descriptive Narratives (VDNs).

EFFECT ON OTHER DOCUMENTS

IRM 3.11.10, Revenue Receipts, dated May 7, 2025 (effective May 7, 2025), is superseded.

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).

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3.11.10
Revenue Receipts

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3.11.10.1
(05-07-2025)
**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 administration, 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
(01-01-2026)

**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
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
ID	"Identity" or "Identification"

Acronyms and Abbreviations	Definition
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
TY	Tax Year

Acronyms and Abbreviations	Definition
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 *Taxpayer Bill of Rights (TBOR)*.
- (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 *Taxpayer Bill of Rights (TBOR)*.
- (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 located at *TAS Service Level Agreements*.

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/EMPF (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:
- Transactions will be viewable using CFOL command codes on Saturday following the weekly Master File processing run on Thursday.
 - 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:
- 01 = Friday
 - 02 = Monday
 - 03 = Tuesday
 - 04 = Wednesday
 - 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.
 - 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.
 - Taxlink payments are numbered with file location code 65, document code 97.
 - 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.)

▲ KEEP THIS PART FOR YOUR RECORDS ▲		▼ CUT HERE ▼		Form 2287 (Rev. 7-2019) Part 1 - Taxpayer Copy	
Credit Posting Voucher					
Check/Payment Not Accepted by Bank Department of the Treasury Internal Revenue Service		Taxpayer identification number 000-00-6682		Tax period 2412	
Name		Form 1040		MFT 30	
DC control number		Date IRS received check/payment 04-11-25		Amount of check/payment 50.00	
Document locator number 0024410005244-5		Date of notice		Penalty amount 5.00	
		Check/payment posting date		Other charges	
				Total amount due 55.00	
The bank did not accept the enclosed check/payment because:					
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: left;"> <p>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.</p> </div> <div style="text-align: center;"> <p style="font-size: 2em; font-weight: bold;">570</p> </div> <div style="text-align: right;"> <p>Joseph R. Scarlet 4454 Green Ave. Houston, TX 77013</p> </div> </div>					
AC 320		Form 2287 (Rev. 7-2019) Part 1 - Taxpayer Copy Catalog Number 26325Y www.irs.gov			

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
(01-01-2026)
**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.)

Form 940-V Department of the Treasury Internal Revenue Service		Payment Voucher Don't staple or attach this voucher to your payment.		OMB No. 1545-0029 2024	
1 Enter your employer identification number (EIN). 00-3129837		2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury"		Dollars Cents 1,500 00	
3 Enter the name and address of the payee. NJ 00-3129837 SHERIE WILLOW INC PO BOX 314 DALLAS, TX 75260		IRS		RECEIVED 04122025 AUSTIN, TX IRS-AUSC	
DRAFT					

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.

DRAFT		TAXPAYER IDENTIFYING NO.		TAX FORM		PERIOD		RSC	TDA/TDI ASSIGNMENT CODE																																										
		00-5343298		941		12-31-24		999	00-00-00-09																																										
MAPLE HILL FARM PO BOX 573 KANSAS CITY, KS 66110		<u>OX</u> 01 2412		CAF	DLN 0014101700005-5																																														
		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> CHECK DIGITS </div>		LOC. CODE		PREDICTED GRADE	IDRS CYCLE																																												
				0027		1X	202503																																												
<div style="border: 1px solid black; padding: 2px; display: inline-block;"> CNC TDA IA </div>		<div style="border: 1px solid black; padding: 5px; transform: rotate(-15deg); display: inline-block;"> RECEIVED 01102025 OGDEN, UT </div>		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> NOTICE OF LIEN DATE FILED LIEN FEE </div>		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> RELEASE REQUESTED DATE RELEASE FEE </div>																																													
<table border="1"> <thead> <tr> <th>CODES</th> <th>ITEMS POSTED</th> <th>MO. DAY YR.</th> <th>ASSESSMENTS</th> <th>CREDITS</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table>								CODES	ITEMS POSTED	MO. DAY YR.	ASSESSMENTS	CREDITS																																							
CODES	ITEMS POSTED	MO. DAY YR.	ASSESSMENTS	CREDITS																																															
MF HIS		UNPAID BALANCE OF ASSESSMENTS		\$																																															
		LATE PAYMENT PENALTY																																																	
		INTEREST ACCRUED TO																																																	
		TOTAL DUE		\$																																															
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 3.11.10-3 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		Receipt Number	
Part 1 — Posting Voucher					
Tax ID number 000-00-7643		Name control AMBE		Designated Payment Codes 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 24 31 33 34 35 50 51 99	
Tax form number 1040		Period covered 2412		MFT 13	
Payment received from (Enter name and address on the lines below) If cash is received, see the note on Part 3. Alexander C. Amber 48 Tan Court Atlanta, GA 30304		Type of payment <input checked="" type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Money Order		Assessed amount 850.00	
Signature of IRS employee Brenda Brown		Date 9/25/25		Employee SEID number AKB4H	
Catalog No. 20650E		Part 1 — Posting Voucher		www.irs.gov Form 809 (Rev. 5-2009)	

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.

Payment Posting Voucher (Not a taxpayer receipt)			DLN 0021812925510-5				
N	U	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date
M	L	Status	000-00-5821	1040/30	2412		05-09-25
F	C						
Taxpayer name, address, and ZIP code (Please print legibly or type) Julie Sparrow 1093 Emerald Dr. New York, NY 10001					List, in the column below, payments to be posted to the taxpayer's account. A maximum of two Credit transactions may be shown.		
Remarks					Transaction Data		
					Amount	Code	Description
					\$250.00	670	Subsequent Payment
					610		Remittance
							DPC

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, **50**, 51, 52, 58, 63, 76, or 78 may have an SSN.

Payment Posting Voucher (Not a taxpayer receipt)				DLN 0001813625511-5			
N	U	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date
M	L	Status	00-3216549	1120/02	2412		05/16/25
F	C						
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 <i>Credit</i> transactions may be shown.		
27 Chestnut, Inc.					Transaction Data		
930 Tupelo Ave.					Amount	Code	Description
Chicago, IL 60607					\$100.00	670	Subsequent Payment
Remarks						610	Remittance with
List, in the column below, any Debit amount to be							DPC

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
(01-01-2026)
**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):
- It can't be all zeros (0) or all nines (9).
 - The first two digits can't be 07–09, 17–19, 28–29, 49, or 89. (See Figure 3.11.10-7.)

Employer Identification Number (EIN)																		
Payment Posting Voucher (Not a taxpayer receipt)			DLN 0001807220300-5															
N M F	U L C	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number												
		Status	00-3456789	1120/02	2412	03/13/25												
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.													
Hemlock, INC. 413 Larch Ave. Dallas, TX 75260					<table border="1"> <thead> <tr> <th colspan="3">Transaction Data</th> </tr> <tr> <th>Amount</th> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>\$578.00</td> <td>670</td> <td>Subsequent Payment</td> </tr> <tr> <td></td> <td></td> <td>DPC</td> </tr> </tbody> </table>		Transaction Data			Amount	Code	Description	\$578.00	670	Subsequent Payment			DPC
Transaction Data																		
Amount	Code	Description																
\$578.00	670	Subsequent Payment																
		DPC																

Figure 3.11.10-7 Employer Identification Number

- (3) If the TIN is a Social Security Number (SSN), XXX-XX-XXXX format:
- It can't be all zeros (0), or all nines (9).
 - Valid range for the first three digits is 001–899.
 - If the primary SSN begins with a “9” (in an SSN format) this is an indication of a temporarily assigned identification number:
 - ITIN - the 4th and 5th digit for an ITIN will range between 50-65, 70-88, 90-92 or 94-99; or
 - 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
- If the BMF MFT is 13, 17, **50**, 58, 63, 76, or 78, edit with TIN-Type Indicator “0” following the TIN/SSN.
- Note:** MFTs 13, 17, 50, 58, 63, 76, and 78 can have an EIN or SSN.
- 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.
 - If there is no valid TIN present, edit Action Code 320.
- (4) **Special to Secondary (or, Spouse's) Social Security Number (SSN) Only:**
- It can't be all zeros (0), or all nines (9).
 - Valid range for the first three digits is 001–899.
 - The Secondary SSN can't have either **000** or **666** in Positions 1 through 3.
 - The Secondary SSN can't have “00” in Positions 4 through 5.
 - 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 YYYYMM 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.)

**Current Calendar Year:
Do Not Edit Tax Period**

Payment Posting Voucher <i>(Not a taxpayer receipt)</i>				0021814225511-5					
N	U	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date		
M	L	Status	000-00-1362	1040/30	2412		05/22/25		
F	C								
Taxpayer name, address, and ZIP code <i>(Please print legibly or type)</i>						List, in the column below, payments to be posted to the taxpayer's account. A maximum of two <i>Credit</i> transactions may be shown.			
Eudora Emerald 9802 Onyx Dr. Des Moines, IA 50318						Transaction Data			
						Amount	Code	Description	
						\$225.00	670	Subsequent Payment	DPC
Remarks						610	Remittance with return		

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.)

Fiscal Year

Posting Voucher – Refund Cancellation or Repayment				Document Locator Number 0054507247900-5			
SSN/TIN 00-7896785	Tax Period 2410	Plan Number	MFT 02	Cancellation		Repayment	
Name Magnolia Landscaping, Inc. 520 Alder Pkwy Dallas, TX 75260				Schedule Date		Date Received 03/13/25	
				TC 841	Amt. of Check	TC 720	Amt. of Check \$100.00
Remarks (Include Preparer Name, SEID and Date)						TC 772	Interest \$2.00
				Check Number 00314		Date 03/06/25	
Trace ID Number				SPL REF <input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3		Requestor SEID ADR3T	
				Schedule Number		Approver SEID	
This voucher relates to:				<input checked="" type="checkbox"/> Refund Check			
<input type="checkbox"/> SF 1184 <input type="checkbox"/> SF 1098 <input type="checkbox"/> Other							

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

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.)

Payment Posting Voucher (Not a taxpayer receipt)		DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date
N M F	U L C	DLN	000-00-2143	1040/30	2012		02/20/25
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 <i>Credit</i> transactions may be shown.		
Floyd Fig 803 Mulberry Ave. Baltimore, MD 21233					Transaction Data		
					Amount	Code	Description
					\$100.00	670	Subsequent Payment
							DPC

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.)

DRAFT **0021716200112-5**

Form **1041-ES** | **2025** Payment Voucher **2** OMB No. 1545-0971

File only if the estate or trust is making a payment with check or money order payable to "United States Trust's EIN and "2023 Form 1041-ES" on the check. Enclose, but don't staple or attach, the payment voucher.

Calendar year — Due **June 16, 2025**

Amount of estimated tax you are paying: Dollars **1500** Cents **00**

Fiscal year filers—enter year ending **JUNE 2025** (month and year)

Name of estate or trust: **ROBERT E. SPRUCE TRUST**

Name and title of fiduciary:

Address of fiduciary (number, street, and room or suite no.): **PO BOX 0934**

City, state, and ZIP code: **LOS ANGELES, CA 90052**

RECEIVED
06122025
OGDEN, UT
IRS-OSC

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.)

Account Adjustment Voucher						RRACS journal number			
Name and address Kathleen & Maurice Oak 5070 Birch Terrace Washington, DC 20013			X-ref. TIN 000-00-8478		X-ref. MFT		Document locator number		
			Plan report number						
			X-ref. tax period 6112		Transaction date 03-26-25		1st T.C. 670	Debit amount \$640.00	
Debit	2nd T.C.		Amount		3rd T.C.		Debit amount		
Name and address 			Spouse indicator	TIN		MFT code		Form 813 amount	
				Plan report number					
			Tax period 6112		Transaction date 03-26-25		Desg. pymt code		1st T.C. 672
Credit	2nd T.C.		Amount		3rd T.C.		Credit amount		
Explanation						Bypass indicator <input type="checkbox"/>	Date prepared		Prepared by
								Reviewed by (initials) required	

Pre-ADP Tax Period

Form **2424** (Rev. 5-2024)
Catalog Number 21670G
publish.no.irs.gov
Department of the Treasury - Internal Revenue Service

AC620

Part 1 - Credit Copy
PINK

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 03.

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.

Payment Posting Voucher (Not a taxpayer receipt)				DLN 0001819225511-5			
N M F	U L C	DLN	SSN/EIN	Form number MFT	Tax Period	Plan/Report Number	
		Status	000-00-5674	1040/30	2412	07/11/25	
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.		
Barry Bowfin 3227 N. Haddock St. New York, NY 10001					Transaction Data		
					Amount	Code	Description
					\$450.00	670	Subsequent Payment
						DPC	

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.

Payment Posting Voucher (Not a taxpayer receipt)				DLN 0011816162020-5																																				
N M F	U L C	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date																																	
		Status	00-3214589	5330/76	2412	004	06-10-25																																	
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.																																			
ALDER DATA INC 2845 W MAGNOLIA AVE LITTLE ROCK, AR 72201					<table border="1"> <thead> <tr> <th colspan="3">Transaction Data</th> </tr> <tr> <th>Amount</th> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td></td> <td>670</td> <td>Subsequent Payment</td> </tr> <tr> <td></td> <td>610</td> <td>Remittance with return</td> </tr> <tr> <td></td> <td>620</td> <td>Payment for Form 7004</td> </tr> <tr> <td></td> <td>640</td> <td>Advance payment on Deficiency</td> </tr> <tr> <td></td> <td>430</td> <td>Est. tax payment Form 1040-ES</td> </tr> <tr> <td></td> <td></td> <td>Est. tax payment Form 1041-ES</td> </tr> <tr> <td></td> <td></td> <td>Designated interest</td> </tr> <tr> <td></td> <td></td> <td>Other credit</td> </tr> <tr> <td></td> <td></td> <td>Total payment</td> </tr> </tbody> </table>			Transaction Data			Amount	Code	Description		670	Subsequent Payment		610	Remittance with return		620	Payment for Form 7004		640	Advance payment on Deficiency		430	Est. tax payment Form 1040-ES			Est. tax payment Form 1041-ES			Designated interest			Other credit			Total payment
Transaction Data																																								
Amount	Code	Description																																						
	670	Subsequent Payment																																						
	610	Remittance with return																																						
	620	Payment for Form 7004																																						
	640	Advance payment on Deficiency																																						
	430	Est. tax payment Form 1040-ES																																						
		Est. tax payment Form 1041-ES																																						
		Designated interest																																						
		Other credit																																						
		Total payment																																						
Remarks		List, in the column below, any Debit amount assessed. A maximum of one debit transaction may be shown.																																						
Case in Process		<table border="1"> <thead> <tr> <th colspan="3">Debit Transaction Data</th> </tr> <tr> <th>Amount</th> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td></td> <td>180</td> <td>FTD penalty</td> </tr> <tr> <td></td> <td>360</td> <td>Fees and collection cost</td> </tr> <tr> <td></td> <td>570</td> <td>Additional liability pending</td> </tr> <tr> <td></td> <td></td> <td>Other debit</td> </tr> </tbody> </table>			Debit Transaction Data			Amount	Code	Description		180	FTD penalty		360	Fees and collection cost		570	Additional liability pending			Other debit																		
Debit Transaction Data																																								
Amount	Code	Description																																						
	180	FTD penalty																																						
	360	Fees and collection cost																																						
	570	Additional liability pending																																						
		Other debit																																						
Trace ID Number																																								
Prepared by (Name)																																								
<i>Michael Aspen</i>																																								
Form 3244 (Rev. 4-2019)		Catalog Number 22215N		publish.no.irs.gov		Department of the Treasury - Internal Revenue Service																																		

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

Enter the postmark date as the Transaction Date.

RENO, NV
MAR
21
2025
89510

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:

Edward Shepherd
2804 W. Harrier
Reno, NV 89510

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

Figure 3.11.10-15 Edited Postmark Date As Transaction Date

- If a valid transaction date is located on an attachment, edit in MMDDYY format onto the document.
- 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.
- 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 Name	Taxpayer identification number 000-00-8879	Tax period 2412	Amount of check/payment \$765.00
DC control	Form 1040	MFT 30	Penalty amount \$25.00
Document locator number 0021116910400-5	Date of notice	Date IRS received check/payment 061825	Other charges
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

Julian Date 169 = 06/18/25

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 **5-20-2026** and the notice date is **4-15-2026**, circle the **041526** date and edit **04202026**. If the document has a stamped date of **05-31-2026** and the notice date is **05-16-2026**, circle the **05-31-2026** date and edit **051626**.

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.)

Posting Voucher – Refund Cancellation or Repayment				Document Locator Number 0054507237205-5			
SSN/TIN 00-2143659	Tax Period 2409	Plan Number	MFT 03	Cancellation		Repayment	
Name Jeff B. Chestnut Chestnut Pharmacy 1200 Gray Blvd Boston, MA 02109				Schedule Date		Date Received 03/13/25	
				TC 841	Amt. of Check	TC 720	Amt. of Check \$375.00
Remarks (Include Preparer Name, SEID and Date)				TC 772		Interest	
				Check Number		Date 03/13/25	
Trace ID Number				Schedule Number		Requestor SEID AH3RB	
				This voucher relates to: <input type="checkbox"/> SF 1184 <input type="checkbox"/> SF 1098		Approver SEID	
<input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3				<input type="checkbox"/> Refund Check		Primary Transaction Code Primary Transaction Amount	
Form 3245 (Rev. 2-2011)				Catalog Number 19414A		Copy - 3 Department	

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.)

Payment Posting Voucher (Not a taxpayer receipt)				DLN 0021717076202-5			
N M F	U L C	DLN	SSN/EIN 000-00-6954	Form number/ MFT 1041ES/05	Tax Period 2412	Plan/Report Number	Transaction/ Received date 06/19/25
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 <i>Credit</i> transactions may be shown.			
ROBIN GROUSE 1815 W FALCON AVE LITTLE ROCK, AR 72201				Transaction Data			
				Amount	Code	Description	
Remarks Case in Process				Secondary Transaction Code Primary Transaction Code			
				Secondary Transaction Amount Primary Transaction Amount			
Trace ID Number				170 ES penalty 180 FTD penalty 360 Fees and collection cost 570 Additional liability pending Other debit			
Prepared by (Name and unit symbol) Michael Lark				670 Subsequent Payment 610 Remittance with return 620 Payment for Form 7004 640 Advance payment on Deficiency 430 Est. tax payment Form 1040-ES Other credit			
Form 3244 (Rev. 4-2019)				Catalog Number 22215N publish.no.irs.gov Department of the Treasury - Internal Revenue Service			

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).

Payment Posting Voucher (Not a taxpayer receipt)				DLN 0021212952123-5		
N M F	U L C	DLN	SSN/EIN 000-00-7015	Form number/ MFT 1040/30	Tax Period 2312	Plan/Report Number 05/09/25
		Status				
Taxpayer name, address, and ZIP code (Please print legibly or type) Susan Birch 6904 Hickory Circle Sioux Falls, SD 57101				List, in the column below, payments to be posted to the taxpayer's account. A maximum of two Credit transactions may be shown.		
Remarks				Transaction Data		
				Amount	Primary Transaction Code	DPC
List, in the column below, any assessed. A maximum of one debit transaction may be shown.				Transaction Data		
Amount				Code	Description	
Primary Transaction Amount				170	ES penalty	
Secondary Transaction Amount				180	FTD penalty	
Trace ID Number				360	Fees and collection cost	
Prepared by (Name and unit symbol)				570	Additional liability	
Form 3244 (Rev. 4-22215N)						
Secondary Transaction Code						
Tertiary Transaction Amount						
Tertiary Transaction Code						

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.

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.

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.)

Special handling		(For Accounting Use Only)	
Manual Refund Posting Voucher		DLN of Form 3753 0024517127401-5	
To		From and return to (originating team and department)	
Accounting			
Section I - Account Information			
1. TIN (EIN/SSN) 000-00-1351	2. Tax period (yyyy/mm) 2412	3. MFT 30	4. Plan number 1040
5. Schedule number 0021117143610-5		6. Schedule/Transaction date (mm/dd/yyyy) 6-20-25	
7. Name and address of taxpayer as shown on Master File Melissa A Beech 5504 S. Cedar Blvd. Santa Fe, NM 87501		8. Form number 1040	
9. DLN of return 0021117143610-5		10. Transaction Code 840	
11. Make check payable to Kane M. Beech		12. General Ledger/Appropriation 770	
13. Amount of refund check \$898.09		14. Interest \$8.36	

Alpha Numeric S.C. Block No XYO				813 Document Register				B D I L o N c k			
<input type="checkbox"/> Perfect <input type="checkbox"/> Regular				<input type="checkbox"/> Imperfect <input type="checkbox"/> Estimated				<input type="checkbox"/> Reject Renum <input type="checkbox"/> Accounting			
Master File: <input type="checkbox"/> IMF <input type="checkbox"/> BMF <input type="checkbox"/> NMF				Batch Ctr. Number 251				Count Code 840			
Trans. Code 840				Date 06/20/25							
Trace ID Number	Debit Amount	Credit Amount	Serial	Trace ID Number	Debit Amount	Credit Amount	Serial				
	898.09	+ 8.36	00								
			01								
			02								
			03								
			04								
			05								
			06								
			07								
			08								
			09								
			10								
			11								
			12								
			13								
			14								
			15								
			16								
			17								

Section V - Manual Refund Approval		a. SEID	
1. Signature of Approving Official	2. Name of originator (print)		
3. Date	4. Telephone number		

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

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 (CDDDB) 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 CDDDB, an enhancement arm to the Financial Management Information System (FMIS), was created to track all individual payments which comprise a DT. The CDDDB 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 CDDDB.

- (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:
- 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.
 - 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			
ALEX AGATE 3237 GRAPHITE LN BOISE, ID 83708				LOC. CODE	PREDICTED GRADE	IDRS CYCLE		
				0000	0X	202521		
CNC		TDA	IA	<div style="border: 2px solid black; padding: 5px; transform: rotate(-5deg); display: inline-block;"> RECEIVED 100 05172025 OGDEN, UT IRS-OSC </div>				
CODES	ITEMS POSTED	MO. DAY YR.	ASSESSMENTS	CREDITS				
			900.00	560.00				
			UNPAID BALANCE OF ASSESSMENTS	\$ 340.00				
			LATE PAYMENT PENALTY	34.00				
			INTEREST ACCRUED TO					
			TOTAL DUE	\$ 670 374.00				
MF HIST								
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
(01-01-2026)

**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:

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

F.3244-A 021425

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

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	Subsequent 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

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

Trace ID Number

☐ 6603 ☐ 318(C)

Prepared by (Name and unit symbol)

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	

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.)

YEAR ENDING DEC. 2024		2412		0022010154343-5	
Form 1040-ES Department of the Treasury Internal Revenue Service		2025 Estimated Tax		Payment Voucher 1 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 April 15, 2025	
				Amount of estimated tax you are paying by check or money order.	
				850 00	
Pay online at www.irs.gov/efpay Simple. Fast. Secure.	Print or type	Your first name and middle initial VICTOR P.		Your last name HEMLOCK	
		If joint payment, complete for spouse			
		Spouse's first name and middle initial PORTIA L.		Spouse's last name HEMLOCK	
		Address (number, street, and apt. no.) 51 MAGNOLIA COURT		Spouse's social security number 000-00-6522	
		City, town, or post office. If you have a foreign address, also complete spaces below DALLAS, TX 75260		State TX	
		Foreign country name		Foreign province/county	
		Foreign postal code		ZIP code 75260	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.					
-11-					

DRAFT

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.)

DRAFT		2505		FISCAL YEAR: JUNE 1, 2024 - MAY 31, 2025		0022003854319-5	
Form 1040-ES Department of the Treasury Internal Revenue Service		2025 Estimated Tax		Payment Voucher 3 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 Sept. 15, 2025			
				Amount of estimated tax you are paying by check or money order.			
				600 00			
Pay online at www.irs.gov/efpay Simple. Fast. Secure.	Print or type	Your first name and middle initial MARTIN A.		Your last name TAN		Your social security number 000-00-8246	
		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.) 108 BROWN AVE.		State TX		ZIP code 70113	
		City, town, or post office. If you have a foreign address, also complete spaces below NEW ORLEANS, LA 70113		Foreign country name		Foreign province/county	
		Foreign postal code		Foreign postal code			
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.							
Separate here.							

Figure 3.11.10-24 Edited Fiscal Year Tax Period

**Current Quarter Ending:
Do Not Edit Tax Period**

DRAFT		0022010254327-5	
Form 1040-ES Department of the Treasury Internal Revenue Service		QUARTER ENDING APR 18, 2025 2025 Estimated Tax Payment Voucher 3	
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 Sept. 15, 2025 Amount of estimated tax you are paying by check or money order.	
		1,100 00	
Pay online at www.irs.gov/efpay Simple. Fast. Secure.	Your first name and middle initial CHRIS A.		Your last name ASH
	If joint payment, complete for spouse Spouse's first name and middle initial HELEN L.		Spouse's last name ASH
	Address (number, street, and apt. no.) P.O. BOX 13257		Spouse's social security number 000-00-6824
	City, town, or post office. If you have a foreign address, also complete spaces below. NEW ORLEANS, LA 70113		State LA
	Foreign country name		Foreign province/county AUSTIN, TX
Foreign postal code			

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 04112025
 IRS

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Separate here.

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, 2026, a 2025 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

2025

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" in 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

RECEIVED

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

2025

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" in 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

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.

- (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.)

DRAFT	0022015500700-5
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> Form 1040-ES (OCR) Department of the Treasury Internal Revenue Service </div> <div style="text-align: center;"> 2025 <small>OMB No. 1545-0074</small> </div> <div> Estimated Tax </div> <div> Payment Voucher 2 </div> <div> Calendar year— Due June 16, 2025 </div> </div>	
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="font-size: small;"> 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. </div> <div style="border: 1px solid black; padding: 2px;"> Amount of estimated tax you are paying by check or money order. <div style="display: flex; justify-content: space-between; font-size: x-small;"> Dollars Cents </div> <div style="display: flex; justify-content: space-between;"> \$500 00 </div> </div> <div style="font-size: x-small;"> For Privacy Act and Paperwork Reduction Act Notice, see instructions. Pay online at IRS.gov/epay. Simple. Fast. Secure. </div> </div>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> 000007637 MF BIRC 30 0 2512 00 <div style="text-align: center; margin-top: 5px;"> E </div> 00 000-00-7637 MF 2512 MARY L BIRCH { Willow 2501 ACACIA ST LOUISVILLE, KY 40201 </div> <div style="width: 35%; text-align: right;"> <div style="border: 2px solid black; padding: 5px; transform: rotate(-5deg);"> RECEIVED <div style="border: 1px solid black; padding: 2px; display: inline-block;">06062025</div> KANSAS CITY, MO </div> <div style="writing-mode: vertical-rl; transform: rotate(180deg); font-weight: bold;">IRS-KCSC</div> </div> </div>	

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.)

DRAFT	0022025500700-5
<div style="display: flex; justify-content: space-between; align-items: center;"> <div> Form 1040-ES (OCR) Department of the Treasury Internal Revenue Service </div> <div style="text-align: center;"> 2025 <small>OMB No. 1545-0074</small> </div> <div> Estimated Tax </div> <div> Payment Voucher 3 </div> <div> Calendar year— Due Sept. 15, 2025 </div> </div>	
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="font-size: small;"> 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. </div> <div style="border: 1px solid black; padding: 2px;"> Amount of estimated tax you are paying by check or money order. <div style="display: flex; justify-content: space-between; font-size: x-small;"> Dollars Cents </div> <div style="display: flex; justify-content: space-between;"> 300 00 </div> </div> <div style="font-size: x-small;"> For Privacy Act and Paperwork Reduction Act Notice, see instructions. Pay online at IRS.gov/epay. Simple. Fast. Secure. </div> </div>	
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> 000005724 DC ADDE 30 0 2512 00 <div style="text-align: center; margin-top: 5px;"> ✓ </div> 00 000-00-5724 DC 000-00-7358 2512 BOB & FRANCES ADDER 2312 COBRA AVE SACRAMENTO CA 95813 </div> <div style="width: 35%; text-align: right;"> 5070 Python St Honolulu HI 96820 </div> </div>	

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.)

DRAFT	0022015034913-5				
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> Form 1040-ES (OCR) Department of the Treasury Internal Revenue Service <small>OMB No. 1545-0074</small> </div> <div style="width: 15%; text-align: center;"> 2025 Estimated Tax </div> <div style="width: 15%; text-align: center;"> Payment Voucher 2 Calendar year— Due June 15, 2025 </div> </div>					
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <small>Make your check or money order payable to "United States Treasury."</small> <small>Enter your SSN and "2025 Form 1040-ES" on your payment.</small> <small>If your name, address, or SSN is incorrect, see instructions.</small> </div> <div style="width: 40%; border: 1px solid black; padding: 5px;"> Amount of estimated tax you are paying by check or money order. </div> <div style="width: 25%; text-align: right;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><small>Dollars</small></td> <td style="width: 40%;"><small>Cents</small></td> </tr> <tr> <td style="text-align: center;">490</td> <td style="text-align: center;">00</td> </tr> </table> </div> </div>		<small>Dollars</small>	<small>Cents</small>	490	00
<small>Dollars</small>	<small>Cents</small>				
490	00				
<small>For Privacy Act and Paperwork Reduction Act Notice, see instructions.</small> Pay online at IRS.gov/epay. Simple. Fast. Secure.					
<p>000002763 MD FINC 30 0 2512 00</p> <p style="margin-left: 40px;"><u>000-00-7263</u></p> <p>00 000 00 2763 MD 000-00-6937 2512</p> <p>ALFONSO H & CARMEN <FINCH</p> <p>1701 SPARROW DR</p> <p>JACKSON MS 39205</p>					

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.)

DRAFT	0022015734913-5				
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> Form 1040-ES (OCR) Department of the Treasury Internal Revenue Service <small>OMB No. 1545-0074</small> </div> <div style="width: 15%; text-align: center;"> 2025 Estimated Tax </div> <div style="width: 15%; text-align: center;"> Payment Voucher 2 Calendar year— Due June 15, 2025 </div> </div>					
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 30%;"> <small>Make your check or money order payable to "United States Treasury."</small> <small>Enter your SSN and "2025 Form 1040-ES" on your payment.</small> <small>If your name, address, or SSN is incorrect, see instructions.</small> </div> <div style="width: 40%; border: 1px solid black; padding: 5px;"> Amount of estimated tax you are paying by check or money order. </div> <div style="width: 25%; text-align: right;"> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><small>Dollars</small></td> <td style="width: 40%;"><small>Cents</small></td> </tr> <tr> <td style="text-align: center;">2,200</td> <td style="text-align: center;">00</td> </tr> </table> </div> </div>		<small>Dollars</small>	<small>Cents</small>	2,200	00
<small>Dollars</small>	<small>Cents</small>				
2,200	00				
<small>For Privacy Act and Paperwork Reduction Act Notice, see instructions.</small> Pay online at IRS.gov/epay. Simple. Fast. Secure.					
<p>000008744 MD MART 30 0 2512 00</p> <p style="margin-left: 40px;"><u>000-00-7844</u></p> <p>00 000 00 8744 MD 000-00-7953 2512</p> <p>JOHN E & BLANCHE N<MARTEN> Jr</p> <p>645 445 FISHER AVE</p> <p>MEMPHIS TN 38101</p>					

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.

DRAFT **0022010165633-5**

Form 1040-ES (OCR) **2025** **Estimated Tax** **Payment Voucher 2** Calendar year—**Due June 15, 2025**
 Department of the Treasury Internal Revenue Service OMB No. 1545-0074

Make your check or money order payable to "United States Treasury" Amount of estimated tax you are paying by check or money order. Dollars **700** Cents **00**
 Enter your SSN and "2025 Form 1040-ES" in your payment. If your name, address, or SSN is incorrect, see instructions. For Privacy Act and Paperwork Reduction Act notices, see instructions. Pay online at [IRS.gov/epay](https://www.irs.gov/epay). Simple. Fast. Secure.

000001960 MD LAMB 30 0 2512 430 78

00 000-00-1960 MD 000-00-1956 2512
JOHN & JACKIE LAMB
 1909 S BUFFALO DR
 SEATTLE WA 98109

RECEIVED
04112025
OGDEN, UT
 IRS-OSC

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

DRAFT **0022016373812-5**

Form 1040-ES (OCR) **2025** **Estimated Tax** **Payment Voucher 2** Calendar year—**Due June 15, 2025**
 Department of the Treasury Internal Revenue Service OMB No. 1545-0074

Make your check or money order payable to "United States Treasury" Amount of estimated tax you are paying by check or money order. Dollars **\$495** Cents **00**
 Enter your SSN and "2025 Form 1040-ES" in your payment. If your name, address, or SSN is incorrect, see instructions. For Privacy Act and Paperwork Reduction Act notices, see instructions. Pay online at [IRS.gov/epay](https://www.irs.gov/epay). Simple. Fast. Secure.

000004398 PR COPP 30 0 2512 430 78

P
 00 000-00-4398 PR 000-00-1138 2512
REUBEN J & ROBERTA W COPPER
 42 STAR ROAD
 SAN ANTONIO TX 78284

RECEIVED
06122025
AUSTIN, TX
 IRS-AUSC

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.)

DRAFT	Form 1040-ES Department of the Treasury Internal Revenue Service	2025 Estimated Tax	0022010017201-5 Payment Voucher 1 OMB No. 1545-0074		
			Calendar year—Due April 15, 2025		
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 "2025 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.			Amount of estimated tax you are paying by check or money order. 675 00		
Pay online at www.irs.gov/etpay Simple. Fast. Secure.	Print or type	Your first name and middle initial IGNATIUS J.	Your last name JUPITER	Your social security number 000-00-6437	
		If joint payment, complete for spouse			
		Spouse's first name and middle initial OLGA Q.	Spouse's last name AURORA	Spouse's social security number 000-00-1852	
		Address (number, street, and apt. no.) 2001 NEPTUNE PARKWAY			
		City, town, or post office. If you have a foreign address, also complete spaces below. CHICAGO, IL 60607			
		Foreign country name Foreign province/county Foreign postal code			
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. -11-					

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.)

DRAFT	Form 1040-ES Department of the Treasury Internal Revenue Service	2025 Estimated Tax	0022010172002-5 Payment Voucher 1 OMB No. 1545-0074		
			Calendar year—Due April 15, 2025		
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 "2025 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.			Amount of estimated tax you are paying by check or money order. 750 00		
Pay online at www.irs.gov/etpay Simple. Fast. Secure.	Print or type	Your first name and middle initial HEMLOCK	Your last name JACK	Your social security number 000-00-9869	
		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.) 540 MANGROVE BLVD			
		City, town, or post office. If you have a foreign address, also complete spaces below. DETROIT MI 48233			
		Foreign country name Foreign province/county Foreign postal code			
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions. -11-					

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."

DRAFT	Form 1040-ES Department of the Treasury Internal Revenue Service	2025 Estimated Tax	0022008770201-5 Payment Voucher 1		OMB No. 1545-0074
			Calendar year—Due April 15, 2025		
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 "2025 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.			Amount of estimated tax you are paying by check or money order.		475 00
Pay online at www.irs.gov/etpay Simple. Fast. Secure.	Print or type	Your first name and middle initial JOSEPH	Your last name PLUM	Your social security number 000-00-9706	
		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.) C/O ASHLEY PLUM P.O. BOX 6778		State AR	
City, town, or post office. If you have a foreign address, also complete spaces below. LITTLE ROCK, AR 72201		Foreign country name		Foreign province/county	
Foreign country name		Foreign province/county		Foreign postal code	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.					

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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.)

DRAFT	Form 1040-ES Department of the Treasury Internal Revenue Service	2025 Estimated Tax	0022006519206-5 Payment Voucher 1		OMB No. 1545-0074
			Calendar year—Due April 15, 2025		
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 "2025 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.			Amount of estimated tax you are paying by check or money order.		2300 00
Pay online at www.irs.gov/etpay Simple. Fast. Secure.	Print or type	Your first name and middle initial ESTATE OF TIM CEDAR	Your last name	Your social security number 00-0001168	
		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.) 2222 W TUPELO CV		State TX	
City, town, or post office. If you have a foreign address, also complete spaces below. OKLAHOMA CITY OK 73125		Foreign country name		Foreign province/county	
Foreign country name		Foreign province/county		Foreign postal code	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.					

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AC 611

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.)

DRAFT		Form 1040-ES Department of the Treasury Internal Revenue Service		2025 Estimated Tax		Payment Voucher 0022010620113-5 1 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 April 15, 2025	
						Amount of estimated tax you are paying by check or money order.	
						340 00	
Pay online at www.irs.gov/etpay Simple. Fast. Secure.	Print or type	Your first name and middle initial HARRY <i>Died 2-03-25</i> DECD		Your last name BURBOT		Your social security number 000-00-2928	
		If joint payment, complete for spouse					
		Spouse's first name and middle initial CATHY		Spouse's last name BURBOT		Spouse's social security number 000-00-9282	
		Address (number, street, and apt. no.) 101 W HADDOCK BLVD					
		City, town, or post office. If you have a foreign address, also complete spaces below. FARGO, ND 58102					
		Foreign country name		Foreign province/county		Foreign postal code	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.						Form 1040-ES (2025)	

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OGDEN, UT
IRS-SC

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.)

DRAFT		Form 1040-ES Department of the Treasury Internal Revenue Service		2025 Estimated Tax		Payment Voucher 0022010139291-5 1 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 "2025 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 April 15, 2025	
						Amount of estimated tax you are paying by check or money order.	
						1,050 00	
Pay online at www.irs.gov/etpay Simple. Fast. Secure.	Print or type	Your first name and middle initial MARIE <i>Died 2/24/25</i> DECD		Your last name CASPIAN		Your social security number 000-00-9128	
		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.) BOB M. MAVERICK, EXECUTOR, P.O. BOX 2					
		City, town, or post office. If you have a foreign address, also complete spaces below. MEMPHIS, TN 38101					
		Foreign country name		Foreign province/county		Foreign postal code	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.						Form 1040-ES (2025)	

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04112025
AUSTIN, TX
IRS-AUSC

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 (01-01-2026)**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
709-NA	51	5	08	12 (After 202312)	YYYYMM	202412
720	03	4	20	03, 06, 09, 12	YYYYMM	196203

Exhibit 3.11.10-1 (Cont. 1) (01-01-2026)**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
730	64***	4	13	01 - 12	YYYYMM	196101
940	10	8	39, 40	12	YYYY12	196112
940-EZ	10	8	38	12	YYYY12	198912
940-EZ(V)	10	8	70, 76	12	YYYY12	199112
940PR	10	8	40	12	YYYY12	196112
940-V	10	8	70, 76	12	YYYY12	199112
941	01	1	41	03, 06, 09, 12	YYYYMM	196203
941	01	1	41	03, 06, 09, 12	YYYYMM	0000***
941 FEDTAX	01***	1	19	03, 06, 09, 12	YYYYMM	199203
941PR	01	1	41	03, 06, 09, 12	YYYYMM	196203
941SS	01	1	41	03, 06, 09, 12	YYYYMM	196203
941V	01	1	70	03, 06, 09, 12	YYYYMM	199103
943	11	1	43	12	YYYY12	196112
943PR	11	1	43	12	YYYY12	196112
943-SS	11	1	43	12	YYYY12	196112
943-V	11	1	70, 76	12	YYYY12	199112
944	14	1	17, 19	12	YYYY12	200612
945	16	1	44	12	YYYY12	199412
945-V	16	1	70, 76	12	YYYY12	199412

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

Exhibit 3.11.10-1 (Cont. 2) (01-01-2026)

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) (01-01-2026)**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

Exhibit 3.11.10-1 (Cont. 4) (01-01-2026)**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) (01-01-2026)**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

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

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

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 (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 TRANSFR 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

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

Exhibit 3.11.10-3 (Cont. 2) (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
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

Exhibit 3.11.10-3 (Cont. 3) (01-01-2022)**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

Exhibit 3.11.10-3 (Cont. 4) (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
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

Exhibit 3.11.10-3 (Cont. 5) (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
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.

Exhibit 3.11.10-3 (Cont. 6) (01-01-2022)

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

Exhibit 3.11.10-3 (Cont. 7) (01-01-2022)**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

Exhibit 3.11.10-3 (Cont. 8) (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
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

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

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	CREC 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 3.11.10-4 (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 (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		ORIG D.L.N. 1		23c DATED
	2				DATE OF FIRST NOTICE
	TIN 3	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 6
	REF. AND DATE	DEBIT	CREDIT	BALANCE	
		7	8		
9 <small>FORM 514B (Rev. 3-2015) CATALOG NUMBER 47597W</small>	PART 1 TRANSFEREE (ACCOUNT CARD)				<small>Department of the Treasury—Internal Revenue Service</small> 10

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

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

14		1	
Form 809 (Rev. May 2009)		Department of the Treasury — Internal Revenue Service Part 1 — Posting Voucher	
Tax ID number 2		Name control 3	Deposit Trace ID
Tax form number		Period covered 4	MFT 5
Payment received from (Enter name and address on the lines below) If cash is received, see the note on Part 3.		Type of payment <input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Money Order	
Signature of IRS employee		Date 12	Employee SEID number
Catalog No. 20650E		Part 1 — Posting Voucher	
www.irs.gov		Form 809 (Rev. 5-2009)	

Receipt Number	
Designated Payment Codes 01 02 03 04 05 06 07 08 09 10 11 12 13 14 15 24 31 33 34 35 50 51 99 _____	
Assessed amount	6 7
Accrued penalty	
Accrued interest	10 11
Fees TC 360	8 9
Other TC	
Total amt. received	

- | | |
|-------------------------------------|---------------------------------------|
| 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 |

Alpha Numeric S.C. Block No	813 Document Register				B D I L O N C K	1	2
3	<input type="checkbox"/> Perfect <input type="checkbox"/> Imperfect <input type="checkbox"/> Reject Renumber <input type="checkbox"/> Regular <input type="checkbox"/> Estimated <input type="checkbox"/> Accounting						
Master File: <input type="checkbox"/> IMF <input type="checkbox"/> BMF <input type="checkbox"/> NMF							
Batch Ctr. Number		Count Code	Trans. Code	Date			
4		5	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	Total Credit Amount	
	8	9	10

Remarks:

Adjustment

14 Digit Trace ID #

Adjusted Total

- | | | | |
|----------|------------------------------------|-----------|--------------------------------------|
| 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

DRAFT	Form 940-V	Payment Voucher		OMB No. 1545-0029
	Department of the Treasury Internal Revenue Service		2024	
	Don't staple or attach this voucher to your payment.			
	1 Enter your employer identification number (EIN) 2 Enter the amount of your payment.			
3		4		5
6		7		8
9		10		11

- | | |
|-----------------------------|----------------------|
| 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

DRAFT	Form 941-V Department of the Treasury Internal Revenue Service		Payment Voucher Don't staple this voucher or your payment to Form 941.		OMB No. 1545-0029 2024			
	1 Enter your employer identification number (EIN). 2 —		2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury"		Dollars Cents			
3 Tax Period <table border="1"> <tr> <td><input type="radio"/> 1st Quarter</td> <td><input type="radio"/> 3rd Quarter</td> </tr> <tr> <td><input type="radio"/> 2nd Quarter</td> <td><input type="radio"/> 4th Quarter</td> </tr> </table>		<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter	<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter	4 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city, state, and ZIP code; or your city, foreign country name, foreign province/county, and foreign postal code.		
<input type="radio"/> 1st Quarter	<input type="radio"/> 3rd Quarter							
<input type="radio"/> 2nd Quarter	<input type="radio"/> 4th Quarter							
		8						
9								

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

DRAFT Form 943-V Department of the Treasury Internal Revenue Service		Payment Voucher Don't staple this voucher or your payment to Form 943.		OMB No. 1545-0029 <div style="font-size: 24pt; font-weight: bold;">2024</div>	
1 Enter your employer identification number (EIN). <div style="display: flex; justify-content: space-between; width: 100%;"> 3 - 4 </div>		2 Enter the amount of your payment. Make your check or money order payable to "United States Treas		<div style="display: flex; justify-content: space-between; width: 100%;"> 6 7 </div>	
<div style="font-size: 48pt; font-weight: bold;">5</div>		3 Enter your business name (individual name if sole proprietor). Enter your address. Enter your city or town, state or province, country, and ZIP or foreign postal code.			
<div style="border: 1px solid black; border-radius: 50%; width: 30px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;"> <div style="font-size: 18pt; font-weight: bold;">9</div> </div>					

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

Don't staple this voucher or your payment to Form 945.

OMB No. 1545-0029

2024

1 Enter your employer identification number (EIN).

3

4

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

6

7

Dollars

Cents

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

5

8

Enter your address.

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

9

- 1 DLN

2 Tax Period

3 EIN

4 MFT Code

5 Name Control/Check Digit
- 6 Transaction Code

7 Transaction Amount

8 Transaction Date

9 Action Code

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

For tax period or year beginning _____, 20____, and ending _____, 20____

Go to www.irs.gov/Form1040C for instructions and the latest information.

OMB No. 1545-0074

File original and one copy.

Print or Type

Your first name and initial	Last name	Your social security number
If a joint return, spouse's first name and initial (see instructions)	Last name	Spouse's identifying number
U.S. address (number, street, and apt. no. or route)	Passport or alien registration card number	Date on which you first arrived in the U.S.
City, state, and ZIP code	Your number	Spouse's number
		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.

☐ 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.

Type of business or profession in the United States _____

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see the instructions.

Cat. No. 11310F Form **1040-C** (Rev. 1-2024)

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	
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

Form 1040-ES
Department of the Treasury
Internal Revenue Service

12024 Estimated Tax

Payment Voucher 4
OMB No. 1545-0074

2

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 by check or money order.

6

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

8

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see instructions.

Form 1040-ES (2024)

-10-

- 1 Tax Period

2 DLN

3 Transaction/Received Date

4 Name Control/Check Digit


5 SSN (TIN)
- 6 Transaction Code

7 Transaction Amount

8 Action Code

9 Multi-Split Indicator

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

DRAFT <small>Separate Here</small>		<small>Cat. No. 22892G</small>	1 <small>Separate Here</small>
	Department of the Treasury Internal Revenue Service	2024 <small>OMB No. 1545-0074</small>	Form 1040-V, Payment Voucher <small>See instructions above.</small>
<small>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.</small>		2 <small>Amount you are paying by check or money order. Make your check or money order payable to "United States Treasury."</small>	
<small>For Private and Paperwork Reduction Act, see Form 1040-V-ES instructions.</small> <small>Cat. No. 22892G</small>			
3 4 5 6 7 8 000009247 DL PINE 30 0 2412 610 00			
10		9	

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

2

Form 1041-ES
Department of the Treasury
Internal Revenue Service

2024 Payment Voucher 4

1

OMB No. 1545-0971

File only if the estate or trust is making a payment of estimated tax. Return this voucher with check or money order payable to "United States Treasury." Write the estate's or trust's EIN and "2024 Form 1041-ES" on the check or money order. Do not send cash. Enclose, but don't staple or attach, the payment with this voucher.

Calendar year—Due Jan. 15, 2025

Amount of estimated tax you are paying by check or money order.

3

Dollars

4

Cents

Fiscal year filers—enter year ending

7

(month and year)

Type or print

Employer identification number

5

Name of estate or trust

6

Name and title of fiduciary

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

City, state, and ZIP code

-5-

8

- 1 DLN

2 Multi-Split Remittance Code

3 Transaction Code

4 Transaction Amount

5 EIN

6 Name Control/Check Digits

7 Transaction/Received Date

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 3		Tax period 4		Amount of check/payment 1	
		Name		Form	MFT 5	Penalty amount	
DC control number		Date IRS received check/payment 6		Other charges			
Document locator number	Date of notice	Check/payment posting date 7	Total amount due 8				
The bank did not accept the enclosed check/payment because:		9					
		10					
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							11
12							

- | | |
|--------------------------------------|--------------------------------------|
| 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

-

3

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

Y

Y

Y

5

Y

M

M

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

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

6

7

Cents

4 Name

4

8

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

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

9

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 3.11.10-17

Internal Revenue Manual

Cat. No. 33470U (09-17-2025)

33470074

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 <input type="checkbox"/>	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
19						Part 1 - Credit Copy PINK		20	

1 DLN**2** IRA Digit**3** X-ref. TIN**4** X-ref. MFT**5** X-ref. Tax Period**6** Name Control/Check Digit**7** TIN**8** MFT Code**9** Tax Period**10** Transaction/Received Date**11** Designated Payment Code**12** Primary Transaction Code**13** Primary Transaction Amount**14** Secondary Transaction Code**15** Secondary Transaction Amount**16** Tertiary Transaction Code**17** Tertiary Transaction Amount**18** Bypass Indicator**19** Action Code**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)			DLN 1																																					
N	U	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Report Number	Transaction/ Received date																																	
M	L	Status	2	3	4		5																																	
F	C																																							
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 <i>Credit</i> transactions may be shown.																																			
6					<table border="1"> <thead> <tr> <th colspan="3">Transaction Data</th> </tr> <tr> <th>Amount</th> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>7</td> <td>8</td> <td>670 Subsequent Payment 9 DPC</td> </tr> <tr> <td></td> <td></td> <td>610 Remittance with return</td> </tr> <tr> <td></td> <td></td> <td>620 Payment for Form 7004</td> </tr> <tr> <td></td> <td></td> <td>640 Advance payment on Deficiency DPC</td> </tr> <tr> <td></td> <td></td> <td>430 Est. tax payment Form 1040-ES</td> </tr> <tr> <td></td> <td></td> <td>660 Est. tax payment Form 1041-ES DPC</td> </tr> <tr> <td></td> <td></td> <td>680 Designated interest DPC</td> </tr> <tr> <td></td> <td></td> <td>Other credit DPC</td> </tr> <tr> <td></td> <td></td> <td>Total payment</td> </tr> </tbody> </table>			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
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7	8	670 Subsequent Payment 9 DPC																																						
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		680 Designated interest DPC																																						
		Other credit DPC																																						
		Total payment																																						
Remarks		List, in the column below, any <i>Debit</i> amount to be assessed. A maximum of one debit transaction may be shown.																																						
		<table border="1"> <thead> <tr> <th colspan="3">Transaction Data</th> </tr> <tr> <th>Amount</th> <th>Code</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td>10</td> <td>11</td> <td>170 ES penalty</td> </tr> <tr> <td></td> <td></td> <td>180 FTD penalty</td> </tr> <tr> <td></td> <td></td> <td>360 Fees and collection cost</td> </tr> <tr> <td></td> <td></td> <td>570 Additional liability pending</td> </tr> <tr> <td></td> <td></td> <td>Other debit</td> </tr> </tbody> </table>			Transaction Data			Amount	Code	Description	10	11	170 ES penalty			180 FTD penalty			360 Fees and collection cost			570 Additional liability pending			Other debit	<table border="1"> <tbody> <tr> <td>12</td> <td>13</td> <td>660 Est. tax payment Form 1041-ES DPC</td> </tr> <tr> <td></td> <td></td> <td>680 Designated interest DPC</td> </tr> <tr> <td></td> <td></td> <td>Other credit DPC</td> </tr> <tr> <td></td> <td></td> <td>Total payment</td> </tr> </tbody> </table>			12	13	660 Est. tax payment Form 1041-ES DPC			680 Designated interest DPC			Other credit DPC			Total payment
Transaction Data																																								
Amount	Code	Description																																						
10	11	170 ES penalty																																						
		180 FTD penalty																																						
		360 Fees and collection cost																																						
		570 Additional liability pending																																						
		Other debit																																						
12	13	660 Est. tax payment Form 1041-ES DPC																																						
		680 Designated interest DPC																																						
		Other credit DPC																																						
		Total payment																																						
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)

10										
Payment Posting Voucher — Examination (Not a taxpayer receipt)								DLN		
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)						List, in the column below, payments to be posted to the taxpayer's account. A maximum of two <i>Credit</i> transactions may be shown.				
6						Transaction Data				
						Amount	Code	Description		
Remarks						List, in the column below, any <i>Debit</i> amount to be assessed. A maximum of one debit transaction may be shown.				
						Transaction Data				
							670	Subsequent Payment	DPC	
							610	Remittance with return		
							620	Payment for Form 7004		
						7	8	640	Advance payment on Deficiency	DPC
Trace ID Number							430	All other estimated tax payments		
<input type="checkbox"/> 6603 <input type="checkbox"/> 318(C)							660	Est. tax payment Form 706/1041-ES	DPC	
Prepared by (Name and unit symbol)							680	Designated interest	DPC	
								Other credit	DPC	
								Total payment		
9										

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
Name 5		Cancellation	
Remarks (Include Preparer Name, SEID and Date)		Schedule Date	Date Received 6
		TC	Amt. of Check 7 8 13
Trace ID Number		Check Number	TC 9 Interest 10
		Schedule Number	Requestor SEID Approver SEID
SPL REF <input type="checkbox"/> 0 <input type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3		This voucher relates to: <input type="checkbox"/> SF 1184 <input type="checkbox"/> SF 1098 <input type="checkbox"/> Other _____	
Form 3245 (Rev. 2-2011)		Catalog Number 19414A	Copy - 3 Department of the Treasury—Internal Revenue Service 12

1 DLN**2 TIN****3 Tax Period****4 MFT Code****5 Name Control/Check Digit****6 Transaction/Received Date****7 Primary Transaction Code****8 Primary Transaction Amount****9 Secondary Transaction Code****10 Secondary Transaction Amount****11 Action Code****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	<div style="text-align: right; margin-bottom: 10px;"> Document Locator Number <div style="border: 1px solid black; width: 100px; height: 30px; display: flex; align-items: center; justify-content: center; margin: 0 auto;">1</div> </div> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <tr> <td style="width: 15%; text-align: center; padding: 2px;">MFT 4</td> <td style="width: 20%; text-align: center; padding: 2px;">Tax Period</td> <td style="width: 20%; text-align: center; padding: 2px;">Assessment Date</td> <td style="width: 45%; text-align: center; padding: 2px;">Trans Code 2 370</td> </tr> </table> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Taxpayer <div style="border: 1px solid black; width: 100%; height: 40px; margin-top: 5px;">5</div> </div> <div style="width: 50%;"> IDRS Number: Notice Date: Name Control: Taxpayer Identifying Number <div style="border: 1px solid black; width: 100%; height: 30px; display: flex; align-items: center; justify-content: center; margin-top: 5px;">6</div> Form Number: Plan/Report Number: Tax Period Ended: 7 </div> </div> <div style="text-align: center; margin-top: 20px;">9</div> <div style="display: flex; justify-content: space-between; font-size: small; margin-top: 10px;"> 31. Reference 32. TC 33. Assessment 34. Adjustment or Credit 35. Balance Due </div> <div style="text-align: right; margin-top: 10px;">8</div>	MFT 4	Tax Period	Assessment Date	Trans Code 2 370
MFT 4	Tax Period	Assessment Date	Trans Code 2 370		

10
 Please return this copy with your payment to the address shown above

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

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

Exhibit 3.11.10-23 (01-01-2026)

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							
1. TIN (EIN/SSN) 2	2. Tax period (yyyymm) 3	3. MFT 4	4. Plan number	5. Schedule number 13	6. Schedule/Transaction date (mmdyyy) 5		
7. Name and address of taxpayer as shown on Master File 6			8. Form number	9. DLN of return 14			
11. Make check payable to			10. Transaction Code	a. Primary 7 840	b. Amount of refund check 8		
				c. Secondary 9 770	d. Interest 10		
			12. General Ledger/Appropriation		13. Overpayment amount		
			a. Symbol	b. Amount	14. Universal Location Code (ULC)		
			15. Line number		See IRM 2.4.20 for Line Numbers		
If different than taxpayer explain below in Section II.							
Section II - Manual Refund Authority (Complete applicable items)							
<input type="checkbox"/> (4) TEGE <input type="checkbox"/> (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	Route to <input type="checkbox"/> MF <input type="checkbox"/> NMF			
		Plan Report Number					
		Tax Period 5	Transaction date 6	1st T.C. 7	Debit amount 8		
		2nd T.C. 9	Amount 10	3rd T.C. 11	Debit amount 12		
Credit	Name and address	X-ref. TIN	X-ref. MFT	Route to <input type="checkbox"/> MF <input type="checkbox"/> NMF			
		Plan Report Number					
		X-ref. tax per.	Transaction date	1st T.C.	Credit amount		
		2nd T.C.	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

- | | |
|------------------------------------|--|
| 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 <input type="checkbox"/> IMF <input type="checkbox"/> BMF <input type="checkbox"/> 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	
11. Re-entry source code (<i>check one</i>) <input type="checkbox"/> R – Reprocessable: Has posted to MF incorrectly; not open on SCCF. Check applicable box in Block 19. <input type="checkbox"/> 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. <input type="checkbox"/> 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: <input type="checkbox"/> Remittance (<i>Enter the amount in Item 5 or 6</i>) <input type="checkbox"/> Non-Remittance (<i>Items 5, 6, and 10 are normally blank</i>)	16. Serial number
17. Prepared by	Telephone ext.	Date 13	18. Reinput document <input type="checkbox"/> SC reject <input type="checkbox"/> Tape deletion <input type="checkbox"/> SCCF review <input type="checkbox"/> Other: _____	19. Reprocessable document (<i>must be non-remittance</i>) <input type="checkbox"/> EIN or SSN corrected <input type="checkbox"/> Tax period corrected <input type="checkbox"/> Corrected to original return <input type="checkbox"/> Other
<input type="checkbox"/> Accounting <input type="checkbox"/> Data Control <input type="checkbox"/> Unpostables <input type="checkbox"/> Adjustments <input type="checkbox"/> Examination <input type="checkbox"/> Other: <input type="checkbox"/> Collection <input type="checkbox"/> Rejects				
14 Form 3893 (Rev. 1-89) Catalog Number 22525M Department of the Treasury—Internal Revenue Service				

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

Exhibit 3.11.10-26 (01-01-2016)

Form 4466, Corporation Application for Quick Refund of Overpayment of Estimated Tax

Form 4466 (Rev. October 2018) Department of the Treasury Internal Revenue Service		Corporation Application for Quick Refund of Overpayment of Estimated Tax ▶ 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 _____		Employer identification number _____			
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): <input type="checkbox"/> Form 1120 <input type="checkbox"/> Form 1120-C <input type="checkbox"/> Form 1120-F <input type="checkbox"/> Form 1120-L <input type="checkbox"/> Form 1120-PC <input type="checkbox"/> 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			
5b Estimated refundable tax credit for federal tax on fuels		5b			
6 Total. Add lines 5a and 5b		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		8			
Record of Estimated Tax Deposits					
Date of deposit		Amount		Date of deposit	

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.

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)

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


13	TAXPAYER IDENTIFYING NO.	TAX FORM	PERIOD	RSC	TDA/TDI ASSIGNMENT CODE		
	2		3				
			CAF	DLN	1		
4			LOC. CODE	PREDICTED GRADE	IDRS CYCLE		
5							
<div style="display: flex; justify-content: space-between;"> <div> CNC TDA IA </div> <div> NOTICE OF LIEN DATE FILED LIEN FEE </div> </div>							
CODES	ITEMS POSTED	MO. DAY YR.	ASSESSMENTS	CREDITS	RELEASE REQUESTED DATE		
			UNPAID BALANCE OF ASSESSMENTS	\$			
			LATE PAYMENT PENALTY				
			INTEREST ACCRUED TO				
MF HIST			TOTAL DUE ➔	\$			
DATE POSTED	TRANSACTION	DATE	AMOUNT	BALANCE	PENALTY	INTEREST	OFFICE ACTION
	6		7				
	8		9				
	10		11				
12							

1 DLN**2** TIN**3** Tax Period**4** Name Control/Check Digit**5** Received Date**6** Primary Transaction Code**7** Primary Transaction Amount**8** Secondary Transaction Code**9** Secondary Transaction Amount**10** Tertiary Transaction Code**11** Tertiary Transaction Amount**12** Action Code**13** 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)

	TAYLOR TRILLIUM 31310 TOPAZ BLVD APT 13 ATLANTA GA 30304	<table border="1"> <tr> <td>Notice</td> <td>CP521</td> </tr> <tr> <td>Notice date</td> <td>March 15, 2025</td> </tr> <tr> <td>Taxpayer ID number</td> <td>000-00-6513</td> </tr> </table>	Notice	CP521	Notice date	March 15, 2025	Taxpayer ID number	000-00-6513
	Notice	CP521						
Notice date	March 15, 2025							
Taxpayer ID number	000-00-6513							
		0024509800801-5 1						

• Make your check or money order payable to the United States Treasury.
 • Write your taxpayer identification number (000-00-6513), the tax year (2020), and the form number (1040) on your payment and any correspondence.

Payment

Monthly payment due, to be received by **April 15, 2024**

INTERNAL REVENUE SERVICE
ATLANTA GA 39901


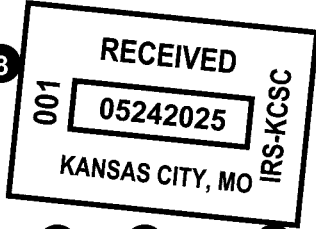
2 **3** **4** **5** **6** **7**

9 000006513 AJ TRIL 30 0 202112 670 00000027500

7 \$275.00
8 RECEIVED
 001 04082025
 KANSAS CITY, MO IRS-KCSC

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 3.11.10-29 (01-01-2016)**Notice CP 504, Final Balance Due Notice****NOTICE CP 504 (REPLACED FORM 8125)**


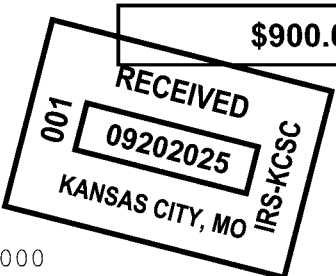
 Department of the Treasury Internal Revenue Service		HELEN HICKORY 786 WILLOW WAY NEWARK, NJ 07102		0022014400901-5 1	
				SB For your reference Notice name CP504 Tax year 2022 Notice date May 10, 2025 Your caller ID Taxpayer ID number 000-00-3013 New quick, easy, and secure online payments Visit irs.gov/directpay to avoid additional interest and penalties or time lost on the phone	
INTERNAL REVENUE SERVICE KANSAS CITY MO 64999		8 			
2	3	4	5	6	7
9	000003013 <u>SK</u> HICK <u>30</u> 0 202212 670 00000159500				

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 3.11.10-30 (01-01-2016)

Notice CP 523, Installment Agreement Default Notice

NOTICE CP 523 (REPLACED FORM 8126)

	MILDRED & SAM GRAY 718 SCARLET CIRCLE BIRMINGHAM AL 43216	Notice CP523
		Notice date September 6, 2025
Payment INTERNAL REVENUE SERVICE KANSAS CITY MO 64999	Amount due immediately	Taxpayer ID number 000-00-1837
		0021725400201-5 1
• Make your check or money order payable to the United States Treasury. • Write your taxpayer identification number(000-00-1837)the tax year (2020), and the form number (1040) on your payment and any correspondence.		
		\$900.00 7
		 8
9	2 000001837	3 AJ GRAY
	4 30 0	5 202012
	6 670	7 000000090000

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**

Form 8758, Excess Collections File Addition

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

Exhibit 3.11.10-32 (01-01-2016)

Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446)

Form 8813 (Rev. December 2008) Department of the Treasury Internal Revenue Service		Partnership Withholding Tax Payment Voucher (Section 1446) ▶ See separate instructions for Forms 8804, 8805, and 8813.		1 OMB No. 1545-1119
For calendar year _____, or tax year beginning _____, 20____, and ending _____, 20____		2		
Mail this voucher with a check or money order payable to the "United States Treasury." Write the partnership's employer identification number, tax year, and "Form 8813" on the check or money order. ▶ Do not staple or attach this voucher to your payment. ▶ Do not send cash. ▶ If you have applied the provisions of Regulations section 1.1446-6, attach all required Forms 8804-C and computations (see instructions).	1 Partnership's U.S. employer identification number _____ 3 _____ 4		2 Amount of this payment \$ _____ 5	
	3 PARTNERSHIP'S name, address, (number, street, and room or suite no.), city, state, and ZIP code. If a P.O. box or foreign address, see instructions. _____ 6 _____ 7 _____ 8			
For Paperwork Reduction Act Notice, see separate instructions for Forms 8804, 8805, and 8813. Cat. No. 10681H Form 8813 (Rev. 12-2008)				

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

Exhibit 3.11.10-33 (01-01-2016)

Form 12857, Refund Transfer Posting Voucher

EDITING FORM 12857 – REFUND TRANSFER POSTING VOUCHER

14		Special Handling Refund Transfer Posting Voucher		(For Accounting Use Only) DLN 1	
To: Accounting Branch		From and Return to: (Originating Section or Branch)			
Account Information					
1. TIN (EIN/SSN) 2	2. Period (YYYYMM) 3	3. MFT 5	4. Schedule No.	5. Transaction Date (MMDDYY) 6	
6. Name and address of taxpayer as shown on Masterfile 4		7. Form No.	8. DLN of Return		
		9. Transaction Codes	a. Primary 840 7	b. Amount of Check	
			c. Secondary 770 8	d. Interest	
10. Employee's Name 9	11a. Initiating BOD: <input type="checkbox"/> (1) LB&I <input type="checkbox"/> (4) TEGE <input type="checkbox"/> (7) W&I-SP <input type="checkbox"/> (2) SBSE <input type="checkbox"/> (5) W&I-AM <input type="checkbox"/> (3) TAS <input type="checkbox"/> (6) W&I Compliance		11b. Amount of overpayment		
12. Initiator's SEID 10		13. Telephone Number			
14. Reason: To post refund to correct account, document prepared to reverse TC 846 on account number (a) _____ DLN (b) _____					
15. Authority:					
16. SEID of Approving Officer 11		17. Title		18. Date (MMDDYY)	
Part A – Debit Copy					
12 Form 12857 (Rev. 1-2012)		Catalog Number 30783W		Department of the Treasury – Internal Revenue Service publish.no.irs.gov 13	

Refund Transfer Posting Voucher		(For Accounting Use Only) DLN 1	
1. Name and Address 4	2. TIN 2	3. MFT 5	4. Route to: <input type="checkbox"/> MF <input type="checkbox"/> NMF
	5. Tax Period 3	6. Transaction Date 6	7. Trans. Code 841 7
	8. Credit Amt.	9. SPLREF 15	
10. Employee Name	11. SEID		
12. Explanation: Credit module with TC 841 refund posted incorrectly. Document prepared to post TC 840 to account number (a) _____		13. Telephone Number	
		14. Date Prepared	
Part B – Credit Copy			
12 Form 12857 (Rev. 1-2012)		Catalog Number 30783W	
		Department of the Treasury – Internal Revenue Service publish.no.irs.gov 13	

Exhibit 3.11.10-33 (Cont. 1) (01-01-2016)
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)**

