



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.2.2

OCTOBER 19, 2022

EFFECTIVE DATE

(01-01-2023)

PURPOSE

- (1) This transmits revised IRM 2.2.2, Partnership Control System, PCS Command Code TSLOD.

MATERIAL CHANGES

- (1) Program Scope and Objectives revised to add more detail.
- (2) Background, Authority, Responsibilities, Program Management and Review, and Program Controls added.
- (3) Related Resources updated to add reference to IRM 10.8.1.

EFFECT ON OTHER DOCUMENTS

IRM 2.2.2, dated December 3, 2019, is superseded.

AUDIENCE

This document provides instructions for the general use of the Partnership Control Systems display terminals in the SB/SE, Large Business and Industry (LBI), and Appeals Operating Divisions in the Campuses and Area/Industry Offices.

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Chief Information Officer

2.2.2

PCS Command Code TSLOD

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2.2.2.1
(10-19-2022)
Program Scope and Objectives

- (1) The Partnership Control System (PCS) is used to create, monitor and update information related to Partnership and Investor examinations.
- (2) **Purpose:** This IRM provides instructions on how to use IDRS command code TSLOD.
- (3) **Audience:** Campus Revenue Agents (RAs), Tax Compliance Officers (TCOs), Tax Examiners (TEs) and Clerks working pass-through entities and/or their investors linked on the PCS.
- (4) **Policy Owner:** Chief Information Officer
- (5) **Program Owner:** Information Technology/Application Development
- (6) **Primary Stakeholders:** SB/SE, Large Business and Industry (LBI), and Appeals
- (7) **Program Goals:** PCS is a database used to create an electronic linkage between pass-through entities and their underlying partners. Linking in some instances is mandatory. Linkage allows for the proper control of statutes and ensures all relevant partners are processed.

2.2.2.1.1
(01-01-2023)
Background

- (1) PCS was created to monitor and control pass-through entity investors. Pass-through entities can have many partners and many levels of tiering. Tiering occurs when an investor in a pass-through entity is also a pass-through entity. This complexity can make it difficult to keep track of statutes and monitor all the investors.

2.2.2.1.2
(01-01-2023)
Authority

- (1) PCS control is a policy that was established in response to the partnership provisions of the Tax Equity and Fiscal Responsibility Act (TEFRA) of 1982. It has been expanded to cover other pass-through entities that fall outside of TEFRA.

2.2.2.1.3
(01-01-2023)
Responsibilities

- (1) The Director, SB/SE, Headquarters, Examination Field and Campus Policy is responsible for:
 - Coordinating and Implementing PCS enhancements; and
 - Coordinating resolutions for PCS Systemic problems
- (2) The SB/SE Program Manager, Examination Field and Campus Policy, Campus Exam & Field Support is responsible for:
 - Ensuring that PCS procedural changes and computer program changes are implemented and coordinated with area office and campus examination personnel; and
 - Monitoring and evaluating area office and campus examination PCS quality control procedures
- (3) The campus PCS Coordinator is responsible for:
 - Identifying and resolving technical problems; and
 - Identifying and coordinating the resolution of PCS systemic problems

2.2.2.1.4
(01-01-2023)
**Program Management
and Review**

- (1) **Program Reports:** PCS generates a variety of reports used to monitor the inventory and related statutes. The data source for the reports is the Partnership Information Control File located in Martinsburg, WV.
- (2) **Program Effectiveness:** PCS is used to help identify the effectiveness of the Campus Pass-Through Function program. PCS shows the number of investors linked within a pass-through structure. Failing to link partner returns timely can result in barred statutes or the need to follow burdensome procedures such as manual assessments or untimely notice procedures.

2.2.2.1.5
(01-01-2023)
Program Controls

- (1) IRS will implement access control measures that will provide protection from unauthorized alteration, loss, unavailability, or disclosure of information.
- (2) SACS controls all the IDRS user accesses and permissions.

2.2.2.1.6
(01-01-2020)
**Terms/Definitions/
Acronyms**

- (1) List of terms and definitions used throughout this IRM section.

PICF	Partnership Information Control File
NMF	Non-Masterfile
AIMS	Audit Information Management System
TIN	Taxpayer Identification Number
NAP	National Account Profile
AIMF	Audit Information Management File
TEFRA	Tax Equity and Fiscal Responsibility Act of 1982
Tier Indicator	Indicates that a Partnership record exists on PCS as both a Partnership and Partner entity.
MFT Code	Masterfile Tax Code
GENDATA	The Gendata Data Store is an output file from the UNISYS Real Time process
GTBAM	Utility IDRS command code used by TSLOD
VALNCL	UNISYS subroutine that validates Name Control information
FS	File Source code
DBA	Doing Business As name
TIF	Tax Information File

- 2.2.2.1.7
(01-01-2023)
Related Resources
- (1) IRM 4.29, *Partnership Control System (PCS)*
 - (2) IRM 4.31, *Pass-Through Entity Handbook*
 - (3) Form 8340, *PCS Establish or Add with Notice Generation*
 - (4) Form 8341, *PCS Establish or Add Without Notice Generation*
 - (5) IRM 10.8.1, *Information Technology (IT) Security, Policy and Guidance*
- 2.2.2.2
(01-01-2009)
Load PICF Data
- 2.2.2.2.1
(01-01-2009)
Partnership Request
- (1) The Partnership control is established on the PICF with CC Definers “K” and Blank only if the Partnership return is under examination on the AIMS data base.
 - (2) With the exception of Non-Masterfile (NMF) cases, if the Related Partner return is not on the AIMS data base, the Taxpayer Identification Number (TIN) and the Name Control of the Related Partner will be checked against the NATIONAL ACCOUNT PROFILE (NAP) files to verify that the TIN is on Masterfile and the name control matches the input. If the TIN and Name Control has a match on the NAP, a skeletal record (Record-Type-Cd = “F1”) is established on the AIMF. A TC424 record is generated to the GENDATA tape.
 - (3) When a Related Partner entry matches a “424” Tax Module or a full Non-NMF Tax Module, a TC424 is generated to the GENDATA tape. For NMF cases, CC AMNON must have previously been used to establish the record on the AIMF and generate the Form 5546 and labels.
 - (4) If a Related Partner entry matches a “424” Information Tax Module (AIMS-SOURCE-CD = 60 and EMPLOYEE-GROUP-CD = 1000 or 2000), then the AIMS data on the Tax Module is replaced with standard “424 ” AIMS data on the Tax Module. A TC424 is generated except for NMF cases.
 - (5) References in this manual to partnerships generally refer to the Key Case, and references to partners generally refer to the Investor.
 - (6) TSLOD will count each successful linkage of an Investor to a Key Case. The result will be displayed in the message, “REQUEST COMPLETED/UPDATES nnnn”, where nnnn is the number of links made. TSLOD with CC definer “Z” will reset the update counter to zero.
- 2.2.2.2.2
(01-01-2009)
Initial Establishment
- (1) Partnerships are initially established on the Partnership Investor Control File (PICF) using Command Code TSLOD with a Blank CC definer. (Exhibit 2.2.2-1 and Exhibit 2.2.2-2)
 - (2) This initial establishment will accommodate the loading of the Partnership, and the linking of up to ten (10) Partners, on the PICF .
 - (3) Input document for this screen is Form 8341.

- 2.2.2.2.3
(01-01-2009)
Additional Partner Linkage
- (1) After initial establishment of the Partnership on the Partnership Investor Control File (PICF), additional Partners may be added by using Command Code TSLOD with a Blank CC definer. (Exhibit 2.2.2-1 and Exhibit 2.2.2-3)
 - (2) TSLOD with a Blank CC definer will accommodate the linking of ten (10) additional Partners to an existing Partnership.
 - (3) Input Document for this screen is Form 8341.
- 2.2.2.2.4
(01-01-2009)
Partner K1 Data Add
- (1) TEFRA partnerships may also be initially established on the Partnership Investor Control File (PICF) using Command Code TSLOD with a CC (Command Code) Definer of "K". One partner may be linked to the Partnership and Schedule K1 data for the individual partner may be added. This CC Definer may also be used to link additional TEFRA partners with their respective Schedule K1 data. (Exhibit 2.2.2-4, Exhibit 2.2.2-5, and Exhibit 2.2.2-6)
 - (2) Input Document for this screen is Form 8340.
- 2.2.2.2.5
(01-01-2011)
Establishing Parent/Subsidiaries
- (1) When a subsidiary return is identified, both the parent and the subsidiary need to be linked.
 - (2) First, a TSLODP will be input to link the parent to the key case. The existence of a normal tier value (# or blank) on the key case will result in the establishment of the parent as an investor, but a **P** will be displayed on the tier indicator of the Partner record. A TSLODP will not generate a NBAP to the parent. The NBAP to the subsidiary returns is all that is needed.
 - (3) A TSLODS will then be used to load the subsidiary return(s). The NMF AIMS record must be created, and then the TSLODS will be input. The TSLODS will establish the NMF linkage, and **S** will be displayed on the tier indicator of the partners record.
- 2.2.2.2.6
(01-01-2015)
Command Code TSLOD Error Messages
- (1) When errors are detected on lines 1-2 or on lines 3-12 (as indicated by "***" in screen positions 39-40) one of the following messages will be displayed on line 13 of the input screen. Where appropriate, the operator should correct the input screen element and re-enter. If all the lines are successfully processed, the message "REQUEST COMPLETED " is displayed on line 13.

Message	Condition
AFTER 199711 S-CORP KEYCASE MUST BE NON-TEFRA	Self explanatory.
AIMS ACTIVITY CODE IS 3XX	AIMS Activity Code of 3XX is invalid for PS Record.
CC-DEFINER NOT VALID WITH TSLOD	Valid CC-DEFINER s are blank, K, T, P or S.
CNTRL PRTNRSHIP ON LINES 3–12	Entry on lines 3–12 matched the Control entry on input line 1.
CONTROL ADDRESS NOT ON AIMF, PLEASE INPUT	Self explanatory.
CONTROL FS/MFT INCONSISTENT	Control return File Source (line 1) is not consistent with the MFT.
CONTROL MFT/TAX PERIOD INCONSISTENT	Control return MFT and Tax Period (line 1) are not consistent.
CONTROL RETURN NOT ON AIMF	There is no OPEN-AIMS-REC for this Control return.
CONTROL RETURN NOT FULL or 424 AIMS REC	Key Case return OPEN-AIMS-REC on the AIMF is not a full record (RECORD-TYPE-CD = "FO").
CRS/NAP ACCESS NOT AVAILABLE - TRY AGAIN LATER. IF PARTNER MUST BE LINKED AT THIS TIME, REMOVE " ***" AND RETRANSMIT TO BYPASS LAP/NAP VALIDATION	Self explanatory.
CSZALL ERROR-ADDRESS DATA	The address as entered is invalid. Check for consistency between state and zip code. No invalid characters (i.e. \$, !) in the street address. Two blank spaces must be inserted between city, state, and zip code. Pertains to CC-Definer "K".
I/O ERROR (AIMF, TIF, FIND, XXXX)	Computer error, try again.
I/O ERROR (AIMF, REPLACE, XXXX)	Computer error, try again.
I/O ERROR (PCS, FIND, XXXX)	Computer error, try again.
I/O ERROR (PCS, REPLACE, XXXX)	Computer error, try again.
I/O ERROR, INVALID TRANSACTION XX	This transaction was not written to GENDATA Tape due to an IRWRITE error. The XXis the output code of the transaction.
IF TIN CORRECT, NAME CONTROL IS XXXX	AIMFrecord has Name Control and it does not match the input Name Control. XXXX = AIMF Name Control.
INVALID CITY-STATE-ZIP FORMAT	The local address format is not city state zip (2 blanks between city and state, and state and zip code). The foreign address format is not foreign country. (The foreign country is entered in place of the city and a period followed by blank is entered in place of the state and zip code is left blank).

Message	Condition
INVALID COMMAND CODE	GTBAM is not a valid user command code.
INVALID CONTROL MFT	Not numeric, or not valid.
INVALID CONTROL TAX PERIOD	Not YYYYMM format.
INVALID CONTROL TIN, F/S	TIN does not have a valid configuration and File Source indicator.
INVALID EMPLOYEE GROUP CD	Not numeric 1000–1999, or 5000–5999.
INVALID INPUT IN POSITION 39	The Item in position 39 of lines 3–12 is not a blank, an “*” or “0 ” for OK.
INVALID PARTNER K1 LOSS PERCENT	Investor loss percent is not numeric or it is greater than 1.0. (1.0 = 100%)
INVALID PROJECT CODE	Not 0000-0084 or 0086-9999.
INVALID RELATED MFT	Not numeric, or not valid for PICF.
INVALID RELATED TAX PERIOD	Not YYYYMM format or not valid.
INVALID RELATED TIN	TIN does not have a valid configuration and File Source Indicator.
INVALID SOURCE-CODE	Not numeric or not valid for PICF.
INVALID STATUS CODE	Not blanks, numeric, or not valid for PICF.
INVALID TEFRA INDICATOR	Not blank or “ T”.
K1-NAME/ADDRESS/LOSS-PCT MUST BE INPUT	Self explanatory.
LAST TWO CHARACTERS OF PROMOTER NUMBER NOT ALPHABETIC	Self explanatory.
LINES 3–12 BYPASSED	Character in positions 37–40, of lines 3–12 are “BYOK” or “BYDR”.
MFT/NAME FORMAT INCONSISTENT	The MFT is 20, 05, 21, 52, 53 or 30 and the name line does not have a comma.
MFT 33 MUST BE ACTIVITY-CD 490-493	Self Explanatory.
MFT 47 INVALID WITH TSLOD	MFT 47 is not valid for PICF.
NAME CONTROL IS INVALID	The Name-Control input does not meet the Subroutine VALNCL validations or it is blank or not the Name-Control (the check digit will not be accepted).
NAME CONTROL MISMATCH ON NAP xxxxxxxx VERIFY INPUT; IF CORRECTIONS CANNOT BE MADE, ESTABLISH PARTNER ON NMF BEFORE LINKING	Partner’s Name Control does not match Masterfile. If the name control cannot be corrected, establish partner as Non-Masterfile before linking to the key case.
NATIONAL ENTITY FILE NOT AVAILABLE - TRY LATER. IF PARTNER MUST BE LINKED AT THIS TIME, REMOVE “ **” AND RETRANSMIT TO BYPASS NAP VALIDATION	Self explanatory.

Message	Condition
NMF/DUMMY-TIN ENTRY NOT ON AIMF	TSLOD does not establish NMF account. Use AMNON to establish NMF account prior to TSLOD-input.
NO LOAD PN-TIER-IND PRESENT. PLEASE REMOVE USING TSCHG ITEM 35	Self explanatory.
NO MATCHING RECORD ON AIMS	There is no matching record on AIMS, but there is a record on PCS.
ONLY NMF OR DUMMY TINs ALLOWED WITH MFT 34	Self explanatory.
PARTNER RECORD ALREADY LINKED-NO UPDATES	The partner is already linked to the Partnership and there were no updates made to any records. Pertains to CC-Definer "K".
PARTNERSHIP TIN CHANGED TO nnnnnnnnnnnn	AIMF account is Changed-TIN case, displays new TIN, FS. Research using new TIN.
PN-MFT-CD 34 INCONSISTENT WITH AIMF DATA	AIMS Activity Code must be 311 or 394, Employee Group CD must be 54XX or 58XX. Source Code must be 23 on AIMF for a Investor of MFT 34 to be accepted.
PN AIMS STATUS 90-REOPEN AIMS CASE	Self explanatory.
PN TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
PROJECT CODE/SOURCE CD INCONSISTENT	Tax shelter PROJECT-CD is 0000 , 0015, 0085 or 0153 and SOURCE-CD is 23; or PROJECT-CD is 0013, 0015, 0085 or 0153 and SOURCE-CD is 64; or PROJECT-CD is 0000-0014, 0016-9999 and SOURCE-CD is 35; or PROJECT-CD is 0085 or 0153 and SOURCE-CD is 91.
PROJECT CODE/TAX PERIOD INCONSISTENT	Tax Shelter Project Codes are invalid for tax years 1991 or subsequent and PROJECT-CD is 0101-0104, 0106-0107, 0109-0110, 0113-0114, 0116, 0118, 0121-0122, 0205, 0209-0210, 0225 or 0401.
PROM # MUST BE TTS, TNTS, NTTS, OTHER, OR CHARS 1-4 MUST BE NUMERIC & 5-6 ALPHA	Self explanatory.
PROMOTER NUMBER ON FILE INCONSISTENT WITH INPUT	Self explanatory
PS-DBA-NAME REQUIRED/BUSINESS RETURN	The DBA is blank and the MFT is 02, 05, 06, 21, 31, or 35.
PS-MFT-CD/AIMS-ACTIVITY-CD INCONSISTENT	The AIMF Activity Code is inconsistent with the Control MFT Code.
PS TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.

Message	Condition
RELATED/CONTROL TAX PRD INCONSISTENT	Control Tax Period (line 1) is more than 11 months prior to line 3–12 Related Tax Period.
RELATED MFT/TAX PERIOD INCONSISTENT	Self explanatory.
RECORD ON RECOVERABLE RETENTION - RECOVER RECORD AND REINPUT TSLOD	Self explanatory.
RELATED RETURN LINKED TO CONTROL RETURN	TSLOD line 3–12 entry already linked to line 1 Key Case return.
RELATED TIN CHANGED TO nnnnnnnnnnn	AIMF account is Changed-TIN case. v-v displays new TIN, FS.
RELATED TIN/MFT INCONSISTENT	Self explanatory.
REQUEST NOT PROCESSED INPUT ON LINES 1–12 ONLY	There is data on line 13. Line 13 is reserved for messages.
SITE ID MUST BE AN O OR B	Self explanatory.
SXPASS SERVER REQUEST TIMED OUT	B-AIMS is down, try again later
SXPASS SERVER UNAVAILABLE	B-AIMS is unavailable, try again later.
TAX PERIOD FOR PROMOTER NUMBER TTS MUST BE 199012 OR BEFORE	Self explanatory.
TAX PERIOD FOR PROMOTER NUMBER NTTTS MUST BE 198212 OR BEFORE	Self explanatory.
TEFRA-CD INPUT DOES NOT MATCH EXISTING PS-RECORD	Self explanatory.
TIN NOT ESTABLISHED ON MF VERIFY INPUT; IF CORRECTIONS CANNOT BE MADE, ESTABLISH PARTNER ON NMF BEFORE LINKING	Partner's TIN is not found on Masterfile. If input corrections cannot be made, establish partner as Non-Masterfile before linking to the key case. With MFT-CD 34, only Source Code 23 is Valid.
TRACKING-CD MUST BE NUMERIC	If TRACKING-CD is entered, it must be numeric.
TSLODK CONTROL MFT 05 CANNOT BE TEFRA	Self explanatory.

(2) THE FOLLOWING ROLLBACK EXCEPTION COMMON MESSAGES ARE FOUND IN ALL PCS REALTIME COMMAND CODES.

ACCESS TO AREA IS RESTRICTED	The database area has been restricted from Realtime access. Try later.
AREA IS DOWN	The database area is not available. Try later.
AREA DEADLOCKED, TRY AGAIN	Self explanatory. If problem persists, contact PCS Coordinator.
RECOVERY IN PROGRESS	There is a recovery on the database. Try again later.

Exhibit 2.2.2-1 (01-01-2009)

Command Code TSLOD — Input Screen Format

TSLOD Input Screen Format.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLOD2	E3	E4	E5	E6	E7	E8E9E10	E11	E12
2	E13	E14							
3	E15	E16	E17	E18	E19				
/									
23									
24									
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Exhibit 2.2.2-1 (Cont. 1) (01-01-2009)
Command Code TSLOD — Input Screen Format

Element	Line	Position	Description
1	1	1–5	CC “TSLOD”
2	1	6	CC-Definer-Blank
3	1	7–18	Control EIN/Edited TIN/FS (Item 3.)
4	1	19–20	Control MFT-2 Digit Numeric (Item 4.)
5	1	21–26	Control Tax Period-Format YYYYMM (Item 5.)
6	1	27–29	Control Primary Business Code-3 spaces on input and will be generated on output screen
7	1	30–35	Promoter Number-6 Alphanumeric characters variable (Item 6.)
8	1	36–37	Source Code-2 Digits Numeric (Item 7.)
9	1	38–39	Status Code-2 Digits Numeric (Item 8.)
10	1	40–43	Project Code-4 Digits Numeric (Item 9.)
11	1	44	TEFRA Code-“T ” or Blank (Item 10.)
12	1	51-54	PS-Tracking-Code-4 Digits Numeric (Item 11.)
13	2	1–4	Related Employee Group Code-4 Digits Numeric (Item 12.)
14	2	5–39	Flow-Thru Entity Name-35 Characters variable (Item 13.)
15	3–12	1–12	Related TIN-Edited TIN/FS (Item 14.)
16	3–12	13–14	Related MFT-2 Digits numeric (Item 15.)
17	3–12	15–20	Related Tax Period-Format YYYYMM (Item 16.)
18	3–12	21–23	Related Primary Business Code-3 spaces on input and will be generated on output screen
19	3–12	24–27	Related Name Control — 1 to 4 characters blank filled. Leave blank if Element 15 is “ 06”.

Note: Item numbers in parentheses refer to those on Form 8341.

Please do not leave blank lines between entries since the program assumes there are no more entries when the first blank line is encountered.

Exhibit 2.2.2-2 (01-01-2009)

Command Code TSLOD — Input and Output Screen Examples

TSLOD Input Screen Example.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLOD 25-	1234567	06200112	TNTS	23060013T	0000			1
2	5800PAY NO TAX CORP								2
3	123-23-4567	30200112	MART						3
4	93-1234567	06200112	SMIT						4
5	04-2345678	06200112	JONE						5
/									/
12	555-66-7777V	52200112	DOE						12
13									13
/									/
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Exhibit 2.2.2-2 (Cont. 1) (01-01-2009)**Command Code TSLOD — Input and Output Screen Examples**

Element	Line	Position	Description
1	1	1–5	CC “TSLOD”
2	1	7–18	Control EIN “ 25–1234567”
3	1	19–20	Control MFT “ 06”
4	1	21–26	Control Tax Period “ 200112”
5	1	27–29	Spaces for Primary Business Code but will be returned if available on output screen
6	1	30–35	Promoter Number “ TNTS”
7	1	36–37	Source Code “ 23”
8	1	38–39	Status Code “ 06”
9	1	40–43	Special Project Code “ 0013”
10	1	44	TEFRA Code “T ”
11	1	51-54	PS Tracking Code 0000
12	2	1–4	Related Employee Group Code “5800”
13	2	5–39	Flow-Thru Entity Name “Pay No Tax Corp”
14	3	1–12	Related TIN “ 123–23–4567”
15	3	13–14	Related MFT “ 30”
16	3	15–20	Related Tax Period “ 200112”
17	3	21–23	Spaces for Primary Business Code on input but will be returned if available on output screen
18	3	24–27	Related Name Control “ MART”

Note: See output screen example 1 for output display for this input screen. Also note that the Control PBC and Related PBC do not have to be entered but will display on the output screen.

TSLOD Output Screen Example 1

Exhibit 2.2.2-2 (Cont. 2) (01-01-2009)

Command Code TSLOD — Input and Output Screen Examples

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLOD 25-1234567	06200112204	TNTS	23060013T	0000				1
2	5800PAY NO TAX CORP						OK		2
3	123-23-4567	30200112204	MART		OK				3
4	93-1234567	06200112213	SMIT		OK				4
5	04-2345678	06200112201	JONE		OK				5
/	/	/	/	/	/	/	/	/	/
12	555-66-7777V	52200112	DOE		**				12
13	INVALID RELATED MFT								13
/	/	/	/	/	/	/	/	/	/
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

The partners MFT on line 12 is in position 14–15, which is incorrect. The correct MFT position is 13–14. The operator has the option of correcting the line or overlaying the “**” with “DR.” If the operator enters “DR” the line is not processed. If the operator does not correct the line and leaves the “**”, the line will be redisplayed with the same error message.

TSLOD Output Screen Example 2.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLOD 25-1234567	06200112201	TNTS	23060013T	0000				1
2	5800PAY NO TAX CORP						OK		2
3	123-23-4567	30200112204	MART		OK				3
4	93-1234567	06200112213	SMIT		OK				4
5	04-2345678	06200112201	JONE		OK				5
/	/	/	/	/	/	/	/	/	/
12	34-6666777	06200112206	DOE		OK				12
13	REQUEST COMPLETED/UPDATES	0010							13
/	/	/	/	/	/	/	/	/	/
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

When all entries have been successfully processed the message “REQUEST COMPLETED” is displayed on line 13.

Exhibit 2.2.2-3 (01-01-2009)

Command Code TSLOD — Input and Output Screen Examples

TSLOD Input Screen Example.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLOD 25-	1234567	02200112	OTHER	64060000	0000			1
2	5400PAY	NO TAX	CORP						2
3	52-	1234567	67200112	CHFA					3
4	555-55-	5555N35200112	NOOP						4
5	41-	1234567	02200112	BING					5
/									/
12									12
13									13
/									/
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

The screen input for lines 1 and 2 has the same data as TSLOD. The screen input for lines 3–12 is the same format as that used for TSLOD.

TSLOD Output Screens — Example 1.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLOD 25-	1234567	02200112	301OTHER	64060000	0000			1
2	5400PAY	NO TAX	CORP				OK		2
3	52-	1234567	67200112	CHFA	BYDR				3
4	555-55-	5555N35200112	NOOP		**				4
5	41-	1234567	02200112	BING					5
/									/
12									12
13	NMF/DUMMY-	TIN ENTRY	NOT ON	AIMF					13
/									/
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

The screen output shows that line 3 was previously dropped, “BYDR” in positions 39–42. This may have been done because the line 3 MFT is 67, which is an invalid related MFT. Line 5 was not processed since an error was encountered on line 4.

The line 4 error is that the NMF record has not been established on the TIF and TSLOD will not establish NMF records. CC AMNON should be used to establish NMF records.

TSLOD Output Screen — Example 2.

Exhibit 2.2.2-3 (Cont. 1) (01-01-2009)

Command Code TSLOD — Input and Output Screen Examples

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLOD 25-1234567	02200112301	OTHER 64060000			0000			1
2	5400PAY NO TAX CORP						OK		2
3	52-1234567	67200112	CHFA		BYDR				3
4	555-55-5555	30200112301	NOOP		OK				4
5	41-1234567	02200112	BING		BYDR				5
/									/
12									12
13	REQUEST COMPLETED/UPDATES	0011							13
/									/
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

The screen output shows that lines 3 and 5 were dropped since these lines have “BY” in positions 39–40, no further updating was done as these lines were bypassed. Line 4 has been successfully processed.

Exhibit 2.2.2-4 (01-01-2009)

Command Code TSLODK — Input Screen Format

TSLODK Input Screen Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	901234567890
1	TSLODK	E3	E4 E5 E6 E7 E8E9E10	E11 E13 E14					1
2	E15	E16				12			2
3		E17	18 E19 E20 E21						3
4		E22							4
5		E23							5
6		E24							6
7		E25							7
8	E26								8
/									/
23									23
24									24
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	901234567890
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Exhibit 2.2.2-4 (Cont. 1) (01-01-2009)
Command Code TSLODK — Input Screen Format

Element	Line	Position	Description
1	1	1–5	CC “TSLOD”
2	1	6	CC-Definer-K
3	1	7–18	Control EIN—Edited TIN/FS (Item 2)
4	1	19–20	Control MFT—2 Digits Numeric (Item 3)
5	1	21–26	Control Year-Format YYYYMM (Item 4)
6	1	27–29	Related Primary Business Code-3 spaces on input and will be generated on output screen
7	1	30–35	Promoter Number—6 Alphanumeric characters variable (Item 5)
8	1	36–37	Source Code—2 Digits Numeric (Item 6)
9	1	38–39	Status Code—2 Digits Numeric (Item 7)
10	1	40–43	Project Code—4 Digits Numeric (Item 8)
11	1	44	TEFRA Indicator-Blank or “T” (Item 9)
12	1	47	SITE-ID (B for Brookhaven or O for Ogden) This Field must be entered.
13	1	48-49	Contact-ID-Num (01-99). If no Contact-ID-Num is input, the program will default to 99.
14	1	51-54	PS Tracking Code - 4 Digits Numeric (Item 11)
15	2	1–4	Related Employee Group Code—4 Digits Numeric (Item 12)
16	2	5–39	Flow-Thru Entity Name—35 Characters Variable (Item 13)
17	3	1–12	Related TIN—Edited TIN/FS (Schedule K1)
18	3	13–14	Related MFT-2 Digits Numeric (Schedule K1)
19	3	15–20	Related Tax Period—Format YYYYMM (Schedule K1)
20	3	21–23	Related Primary Business Code—3 spaces on input and will be generated on output screen (Schedule K1)
21	3	24-27	Related Name Control-4 Characters Variable

Exhibit 2.2.2-4 (Cont. 2) (01-01-2009)

Command Code TSLODK — Input Screen Format

Element	Line	Position	Description
22	4	1–35	Individual Name/Company Name-35 Characters Variable (Schedule K1). If the MFT is 05, 20, 21, 30, 52, or 53, this line will be input with the taxpayer's name and must have a comma. Note: Some examples are: Doe,John Trust Doe,John C Trust Trust,ABC Estate If you have a suffix, list that last on the line and put two spaces in front of the suffix: Doe,John C & Mary B Jr.
23	5	1–35	Partner/Shareholder Address Line 1–35 Characters Variable (Schedule K1). If the address is in a foreign country, this line will have the street address input.
24	6	1–35	Partner/Shareholder Street Address-35 Character Variable (Schedule K1). If foreign address, this line will have the city input.
25	7	1–35	Partner/Shareholder City, State, Zip Code-35 Character Variable (Schedule K1). PLEASE note that this entry is entered as city followed by two spaces, state, two spaces, and zip code (CITY ST NNNNNNNNNNNN)(Up to 12 digits may be entered for the zip code). If the address is foreign, the country will be entered here, followed by two spaces, a period, and a space (COUNTRY .).
26	8	1–6	Ownership Percentage-6 Characters Variable, first position should be a decimal point except for 100% which would be 1.0 - cannot be greater than 100%. (Schedule K1).

Note: Item numbers in parentheses refer to those found on Form 8340.

Exhibit 2.2.2-5 (01-01-2009)

Command Code TSLODK — Input Screen Examples

TSLODK Input Screen — Example 1.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	
1	TSLODK91-1234567 06200112 TNTS 23060013T B99 0000								1
2	5800NO NAME APARTMENTS								2
3	123-12-1234 30200112 SMIT								3
4	SMITH,TERENCE A								4
5	C/O JOHN DOE								5
6	1234 B ST								6
7	CITY TX 900061234123								7
8	.1234								8
/									/
13									13
14									14
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Element	Line	Position	Description
1-3			Same input format as TSLOD except that line 1 position 6 has a "K"
1	1	47	SITE-ID - B for Brookhaven
2	1	48-49	Contact-ID-Num - 99
3	1	51-54	PS-TRACKING-CD - 0000
4	4	1-35	Individual name " SMITH,TERENCE A"
5	5	1-35	Additional address line "C/O JOHN DOE"
6	6	1-35	Street Address " 1234 B ST"
7	7	1-35	City, State and Zip (" CITY TX 900061234123")
8	8	1-6	Partner's Loss Percentage ".1234"

TSLODK Input Screen — Example 2.

Exhibit 2.2.2-5 (Cont. 1) (01-01-2009)
Command Code TSLODK — Input Screen Examples

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLODK91-1234567 06200112 TNTS 23060013T B99 0000								1
2	5800NO NAME APARTMENTS								2
3	16-1112223 02200112 HAPP								3
4	HAPPY DAYS LTD								4
5	C/O JANE DOE								5
6	1234 B ST								6
7	CITY TX 90006								7
8	1.0001								8
	/								/
13									13
14									14
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

This screen format is the same as prior screen, except that this screen has “HAPPY DAYS LTD” which is the Partner’s K1 Name.

Exhibit 2.2.2-6 (01-01-2009)

Command Code TSLODK — Output Screen Examples

TSLODK Output Screen — Example 1.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLODK91-1234567	06200112212	TNTS	23060013T	B99	0000			1
2	5800NO NAME	APARTMENTS					OK		2
3	123-12-1234	30200112	SMIT		**				3
4	SMITH,TERENCE A								4
5	C/O JOHN DOE								5
6	1234 B ST								6
7	CITY TX	900061234123							7
8	.1234								8
/									/
13	INVALID PARTNER K1	LOSS PERECENT							13
14									14
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

This is the output screen for input screen example 1 on previous page. The Ownership percentage is incorrect. It must start in position 1.

TSLODK Output Screen — Example 2.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSLODK91-1234567	06200112212	TNTS	23060013T	B99	0000			1
2	5800NO NAME	APARTMENTS					OK		2
3	16-1112223	02200112	HAPP		**				3
4	HAPPY DAYS LTD								4
5	C/O JANE DOE								5
6	1234 B ST								6
7	CITY TX	90006							7
8	1.0001								8
/									/
13	INVALID PARTNER K1	LOSS PERECENT							13
14									14
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

The Ownership percent is incorrect. It cannot be greater than 1.0 (100%).

