



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.2.3

OCTOBER 19, 2022

EFFECTIVE DATE

(01-01-2023)

PURPOSE

- (1) This transmits revised IRM 2.2.3, Partnership Control System, PCS Command Code TSCHG.

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IRM 2.2.3, dated December 03, 2019 is superseded.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.

Nancy Sieger
Chief Information Officer

2.2.3

PCS Command Code TSCHG

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2.2.3.1
(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 TSCHG.
- (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.

2.2.3.1.1
(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.

2.2.3.1.2
(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.

2.2.3.1.3
(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

2.2.3.1.4
(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.

2.2.3.1.5
(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.

2.2.3.1.6
(01-01-2020)
**Terms/Definitions/
Acronyms**

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

PICF	Partnership Information Control File
TIN	Taxpayer Identification Number
TEFRA	Tax Equity and Responsibility Act of 1982
MFT Code	Masterfile Tax Code
OYD	One-year assessment date
LN-REC	Linkage record
CTF	Campus TEFRA Function

2.2.3.1.7
(01-01-2023)
Related Resources

- (1) IRM 4.29, Partnership Control System (PCS)
- (2) IRM 4.31, Pass-Through Entity Handbook
- (3) Form 8339, PCS Change
- (4) IRM 10.8.1, *Information Technology (IT) Security, Policy and Guidance*

2.2.3.2
(01-01-2015)
**Update PICF Data
(Command Code
TSCHG)**

- (1) This Command Code is used to effect changes to PICF data elements. Changes are always addressed through the Partnership record in order that multiple element changes can be effected thru one screen input. (i.e. Partner Record and PICF Linkage Record elements may be changed thru one screen input).
- (2) TSCHG will count each request completed and display the results in the message, "REQUEST COMPLETED/UPDATES nnnn", where nnnn is the number of completed requests. TSCHG's definer Z will initialize the update counter to zero.

- (3) This Command Code utilizes a free form method of data entry. This involves input of fixed Partnership data on Line 1, fixed Partner data on Line 2 (when appropriate) and variable element data on Lines 3 thru 12.
- (4) Variable elements 01 thru 35 are input in the format "NN-vvvvv". NN is an item number as assigned in the table below. The "-" (hyphen) acts as a breaker between the item number and the input element data "vvvvv". A ";" (comma) is used to designate the end of an input element. Only one element at a time may be input on Line 3 on a TSCHGM.
- (5) The following elements may be changed by Command Code TSCHG within the limitations prescribed for each individual element.

Item Number	Element Name	Valid for Partnership	Valid for Investor	Valid for M (multiple investors)
01	PN-K1-NAME		X	
02	PN-K1-STREET-ADDR		X	
03	PN-K1-CTY-STATE-ZIP		X	
04	PN-K1-ADDTNL-ADDR-LINE		X	
05	PN-1YR-ASSMT-DATE/ASSESSMENT-AMOUNT/ASSESSMENT-TIME		X	X
06	PN-K1-LOSS-PCT		X	
07	USER-SPECIAL-MSG	X	X	X
08	PS-ADJUSTMENT-AMT	X		
09	PS-TEFRA-CD	X	X	
10	PS-PROMOTER-NUM	X		
11	424-DROP-DATE	X	X	X
12	PURGE-DATE	X	X	X
13	PS-120-DAY-DATE	X		
14	PS-TEFRA-PENALTY-CD	X		
15	PS-DBA-NAME	X		
16	PS-60-DAY-DATE	X		
17	RESERVED			
18	PS-ASSMT-AMT	X		
19	RESERVED			
20	PS-TMP-NAME	X		
21	SETTLEMENT-DATE		X	
22	REPORT-PACKAGE- IND		X	
23	PS-TMP-SECOND- NAME-LINE	X		
24	PS-TMP-STREET- ADDRESS	X		
25	PS-TMP-CTY-STATE- ZIP	X		
26	PN-BANKRUPTCY- DATE		X	
27	PACKAGE- RECEIVED-DATE		X	X
28	PS-DOCKET-NUMBER	X		
29	PN-BANKRUPTCY-IND		X	
30	CTF-IND	X	X	X
31	PS-NAME-LINE-2	X		

Item Number	Element Name	Valid for Partnership	Valid for Investor	Valid for M (multiple investors)
32	PS-STREET-ADDR	X		
33	PS-CTY-ST-ZIP	X		
34	PN-CLOSING-CD		X	
35	PN-TIER-IND		X	

Note: The “X” as reflected under the type record indicates the PICF Records that may be changed for those Item Numbers.

- (6) Each item will be validated for the conditions listed or for “D” where delete of an item from the data base is desired. All numeric date elements must be in the format YYYYMMDD.

Item Number	Element Name	Valid Range of Values
01	PN-K1-NAME	May be 1–35 characters, variable or “D”. If the MFT is 05, 20, 21, 30 52, or 53 this line must have a semi-colon. Only one blank is allowed, preceding the suffix. The individual name format is last name space suffix (if any); first name space initial (if any) (Public III;Jon Q).
02	PN-K1-STREET- ADDR	May be 1–35 characters, variable or “D”. If the account has a foreign address, the city will be input as this item.
03	PN-K1-CTY- STATE-ZIP	May be 1–38 characters, variable or “D”. The City and the State abbreviation must be separated by 2 (two) spaces. The State and the Zip Code must be separated by 2 (two) spaces. The Zip Code can be 5 (five), 9 (nine) or 12 (twelve) digits. If foreign address, the country will be input as the city, a period will be input in the first character position of the state abbreviation and the zip code will be left blank.
04	PN-K1-ADDTNL- ADDR-LINE	May be 1–35 characters, variable or “D”. If foreign address, the street address will be input as this item.
05	PN-1YR-ASSMT- DATE/ ASSESSMENT-AMOUNT/ ASSESSMENT- TIME	May be 8 digits numeric (Formatted date YYYYMMDD), plus one alphanumeric character for entry of the PN-CLOSING-CD, as necessary. May be 55555555 with a PN-CLOSING-CD of J only. '55555555' can only be entered after '11111111' has been entered. When a final court decision is received, a one-year date with an alpha closure code will be allowed to be input over the 5's without deleting them first. May be up to 28 digits Alphanumeric (Formatted 11111111\$nnnnnnnnnnnnTnnn.n, 11111111\$nnnnnnnnnnnn-Tnnn.n, 11111111\$NCTnnn.n, 11111111\$CNCTnnn.n, 11111111\$TIERTnnn.n, the same format would be used for non-TEFRA with 22222222 in the PN-1-YR-ASSMT-DATE field. May be 9 digits alphanumeric (Formatted YYYYMMDDP with YYYYMMDD representing the date and the P representing a penalty), or a valid PN-CLOSING-CD. May be T (to delete the PN-1-YR-ASSMT-DATE and PN-CLOSING-CD ONLY), or D (used to delete the PN-1-YR-ASSMT-DATE, ASSESSMENT- AMOUNT, and ASSESSMENT-TIME). Time is not required if the partner is in the Appeals status. Only '22222222' can be entered in the PN-1-YR-ASSMT-DATE field for a Non-TEFRA case.
05	Multiple TSCHG	For a multiple TSCHG, the only valid input is 8 digits numeric plus one alpha character for the PN-CLOSING-CD (formatted YYYYMMDDx), or T(to delete the PN-1-YR-ASSMT-DATE and the PN-CLOSING-CD). The multiple version of TSCHG cannot be used to close cases.

Item Number	Element Name	Valid Range of Values
06	PN-K1-LOSS-PCT	May be 6 characters, variable or "D". Must be numeric and not greater than 1.0. The decimal point is required.
07	USER-SPECIAL- MSG	May be 1-70 characters variable, or D.
08	PS-ADJUSTMENT-AMT	May be up to 12 digits numeric plus a "-", if a negative amount is to be input, or "NC" for no change, or "D".
09	TEFRA-CD	May be "T" or "D".
10	PS-PROMOTER- NUM	May be "TTS", "TNTS", "NTTS", "OTHER", or "NNNNA".
11	424-DROP-DT	May be 8 digits numeric (formatted YYYYMMDD), the literal "EXTEND" or "D".
12	PURGE-DATE	May be 8 digits numeric (formatted YYYYMMDD), the literal "EXTEND" or "D".
13	PS-120-DAY-DATE	May be 8 digits numeric, (formatted YYYYMMDD) or "D".
14	PS-TEFRA- PENALTY-CD	May be "P" for Penalties, "A" for Affected Items, "X" for Both, or "D" for Delete. If there is already a value on the PS-REC then a "D" must be input first then the change can be re-entered.
15	PS-DBA-NAME	May be 1-35 characters, variable or "D".
16	PS-60-DAY-DATE	May be 8 digits numeric (formatted YYYYMMDD) or "D".
18	PS-ASSMT-AMT	May be 1-12 digits numeric plus a "-", if a negative amount is to be input, or "D".
20	PS-TMP-NAME	May be 1-35 characters, variable or "D". A semi-colon (;) must be input in place of a comma. Input must be done as intended for printing on any letters.
21	SETTLEMENT- DATE	May be 8 digit numeric (formatted YYYYMMDD) or "D".
22	REPORT- PACKAGE-IND	May be A, B, C, M, R, S, Y or D. If input is Y, must input Item no. 27 on the same screen.
23	PS-TMP-SECOND- NAME-LINE	May be 1-35 characters, variable or "D". If foreign address, the street address will be input as this item.
24	PS-TMP-STREET- ADDRESS	May be 1-35 characters, variable or "D". If the account has a foreign address, the city will be input as this item.

Item Number	Element Name	Valid Range of Values
25	PS-TMP-CTY- STATE-ZIP	May be 1–38 characters, variable or “D”. The city and the state abbreviation must be separated by 2 (two) spaces. The state and the zip code must be separated 2 (two) spaces. The zip code can be 5 (five), 9 (nine) or 12 (twelve) digits. If foreign address, the country will be input as the city, a period will be input in the second characters position of the state abbreviation and the zip code will be left blank.
26	PN-BANKRUPTCY- DATE	May be 8 digit numeric (formatted YYYYMMDD) or “D”.
27	PACKAGE- RECEIVED-DATE	Must be 8 digit numeric (format YYYYMMDD). If the REPORT- PACKAGE-IND is set to Y on the PICF this item cannot be changed. When used on a TSCHGM, the REPORT-PACKAGE-IND field will automatically be set to a Y.
28	PS-DOCKET- NUMBER	May be up to 9 digits alphanumeric formatted nnn-nn, nnn-nnS, nnnn-nn, nnnn-nnS, nnnnn-nn, or nnnnn-nnS, or “D”.
29	PN-BANKRUPTCY-IND	May be “B” or “D”.
30	CTF-IND	May be “B” or “O”
31	PS-NAME-LINE2	May be 1–35 characters, variable or “D”. If foreign address, the street address will be input as this item.
32	PS-STREET-ADDR	May be 1–35 characters, variable or “D”. If the account has a foreign address, the city will be input as this item.
33	PS-CTY-ST-ZIP	May be 1–38 characters, variable or “D”. The city and the state abbreviation must be separated by 2 (two) spaces. The state and the zip code must be separated 2 (two) spaces. The zip code can be 5 (five), 9 (nine) or 12 (twelve) digits. If foreign address, the country will be input as the city, a period will be input in the second characters position of the state abbreviation and the zip code will be left blank.
34	PN-CLOSURE-CD	Valid entries are S, D, B, C, J, N, A or O
35	PN-TIER-IND	Valid entries are “X” or “D”.

(7) For item 05, if a PN-1-YR-ASSMT-DATE of 11111111 or 22222222 is input, the PN-CLSD-PTRSH-IND is set to 1.

(8) When errors are detected on lines 1–2 or on lines 3–12 (as indicated by “*” on the screen replacing the “-” after the “NN” portion of the change element) one of the following messages will be displayed on line 13 (line 24 for a multiple TSCHG) of the input screen. Where appropriate, the operator should correct the input screen element and re-enter. If the operators correct the particular item, since the size of the items is not affected, instead of re-entering it as the last item on the screen, the “*” following the item number should be replaced

by a "-". If all items are successfully processed the message "REQUEST COMPLETED" will be displayed on line 13 (or line 24 for a multiple TSCHG).

Message	Condition
BAD NAME FORMAT	The name line does not have a “;” and the MFT is 05, 20, 21, 30, 52 or 53.
CC-DEFINER NOT VALID WITH TSCHG	CC-Definer is not blank, T, or Z.
CHAR AFTER ITEM NN NOT A -	Invalid character or blank after item number.
CONTROL FS/MFT INCONSISTENT	Key Case return FILE-SOURCE-CD(line 1) is not consistent with the MFT.
CONTROL MFT/TAX PERIOD INCONSISTENT	Control return MFT/Tax Period (line 1) are not consistent.
CORRECT ERROR, REMOVE ** AND RE-TRANSMIT, OR REPLACE ** WITH DR TO BYPASS	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.
DATA ON LINE 2, TYPE-REC IS P	A Partnership record is being changed; therefore, line 2 should be blank.
DMS ROLLBACK ERROR xxxx	Data Base error encountered. Give error number to User Support.
DO NOT ENTER CNTRL PRTNRSH ON LINE 2	Investor entry on line 2 matched the Key Case entry on input line 1.
DOCKET-NUM FORMAT IS nnn-nn, nnn-nnS, nnnn-nn, nnnn-nnS, nnnnn-nn, nnnnn-nnS	Self explanatory.
I/O ERROR (PICF, FIND, XXXX)	Computer error, try again.
I/O ERROR (PCS, IMPART, XXXX)	Computer error, try again.
I/O ERROR (PCS, OPEN, XXXX)	Computer error, try again.
I/O ERROR (PICF, REPLACE, XXXX)	Computer error, try again.
INPUT NOT NUMERIC. INVALID	Input change field is not numeric and is attempting to change a data base field that is numeric.
INPUT OF CLOSING DATA NOT ALLOWED	ASSMT-AMT and ASSMT-TIME cannot be entered using multiple TSCHG.
INPUT OF X ONLY VALID WITH MFT 06, 35, 02, 31, 05 OR 21	Self explanatory
INVALID CONTROL MFT	Not numeric, or not valid for PICF.
INVALID CONTROL TAX PERIOD	Not YYYYMM format, numeric or valid.
INVALID CONTROL/KEY CASE TIN, F/S	TIN does not have a valid configuration and/or FILE-SOURCE-CD indicator.
INVALID KEY CASE MFT	Not numeric, or not valid for PCS

Message	Condition
INVALID KEY CASE TAXPRD	Not YYYYMM format, numeric, or valid.
INVALID ITEM NUMBER	Check format of Item Number. Item Numbers must be 2 (two) numeric characters, i.e. 01, 09, 29.
INVALID ONE-YR-ASSMT-DT FOR A NON-TEFRA INVESTOR	Must be '22222222'
INVALID PN-CLOSING-CD. VALID ENTRIES ARE S, D, B, C, N, A or O	Self explanatory.
INVALID RELATED MFT	Not numeric, or not valid for PCS.
INVALID RELATED TAX PERIOD	Not YYYYMM format, numeric or valid.
INVALID RELATED TIN	TIN does not have a valid configuration and/or File Source Indicator.
INVALID TYPE RECORD	Record Type must be "I", "M" or "P".
INVESTOR IS TEFRA, INPUT OF 2'S NOT ALLOWED	Self explanatory
INVESTOR IS NON-TEFRA, INPUT OF 1'S NOT ALLOWED	Self explanatory
ITEM NO. 14/CURRENTLY=__ ; ENTER ITEM 14-D TO DELETE THEN RE-ENTER NEW VALUE.	For Item 14, if there is currently a value in the PS-TEFRA-PENALTY-CD field on the PICF other than a blank, Item 14-D must be done to delete the current value before proceeding.
ITEM NO. 27 DATE EXCEEDS CURRENT DATE	When changing Item No. 22 and Item No. 27, the user has tried to enter a date that is not the current date or prior to current date.
ITEM NO. 27 INPUT NOT ALLOWED WITHOUT ITEM "22-Y"	The PACKAGE-RECEIVED-DATE is only allowed as input in conjunction with setting the REPORT-PACKAGE-IND to "Y".
ITEM NO. 27 IS REQUIRED WITH INPUT OF 22-Y	When changing Item No. 22 the user did not enter Item No. 27 on the same input screen.
ITEM NO. NN-NO CHANGE DATA ENTERED	No change request found for Item Number.
ITEM NO. NN EXCEEDS MAXIMUM LENGTH	The input change element exceeds the maximum length of the record element for which change is being attempted.
ITEM NO. NN HAS INVALID ENTRY	The change element for the number indicated by input NN has invalid data.
ITEM NO. LESS THAN SYSTEMS DATE	The date indicated in the change element is less than current systems date.
ITEM NO. NN DUPLICATED ON INPUT SCREEN	Only one of a given "NN" can be input on a single screen unless the previous input "NN" was followed by an asterisk.
ITEM NO. NN/PS MFT INCONSISTENT	Self explanatory.

Message	Condition
ITEM NO. NN/REC TYPE P INCONSISTENT	Key Case item being changed is not 07–16, 18, 20, 23–25, 28, or 30-33.
ITEM NO. NN/REC TYPE I INCONSISTENT	Investor item being changed is not 01–07, 09, 11, 12, 21, 22, 26, 27, 29, 30, 34 or 35.
ITEM NO. NN/REC TYPE M INCONSISTENT	Multiple investor item being changed is not 05, 07, 11, 12, 27, or 30.
KEY CASE FS/MFT INCONSISTENT	Self explanatory.
KEY CASE MFT/TAX PERIOD INCONSISTENT	Self explanatory.
KEY CASE RECORD NOT ON PICF	A change is being attempted to a key case record which isn't on the PICF.
KEY CASE INFORMATION MUST BE ENTERED WITH ITEM 05	Must enter valid key case information, or 'S' if the key case is the same as the Partnership.
LAST TWO CHARACTERS OF PROMOTER NUMBER NOT VALID WITH FIRST DIGIT	Self explanatory.
MUST ENTER CLOSING INFORMATION BEFORE ENTERING 5'S	Must enter 1's with assessment information before entering 5's.
NO CHANGE REQUESTED	Change data was not input, lines are blank.
NO COMMA INPUT AFTER ITEM NO. NN	There is no field end designator (,) after the change element.
NO DATE PRESENT TO EXTEND/DELETE	No date found on the PICF to Extend or Delete as requested.
NO OYD PRESENT - PN-CLOSING-CD CANNOT BE INPUT/CHANGED	There must be a PN-1-YR-ASSMT-DT on the system in order to input or change the PN-CLOSING-CD
NO PN-CLOSING-CD ON SYSTEM. PLEASE ENTER A VALID CODE AFTER THE DATE	Must enter a closing code if there is not one already present on the LN-REC.
NO UPDATE OCCURRED	No update of the PICF record has occurred due to error data elements (all date items have "*" in hyphen position).
ONE-YR-ASSMT-DT GREATER THAN 32 MONTHS	Self explanatory.
ONE-YR-ASSMT-DATE ON FILE INCONSISTENT WITH INPUT	THE PN-1YR-ASSMT-DATE on the PICF is inconsistent with the current input.
ONLY PN-TIER-IND EQUAL TO X MAY BE DELETED	Self explanatory.
PACKAGE-RECEIVED-DATE IS REQUIRED INPUT AND CANNOT BE DELETED	Deletion of this item is an invalid request.

Message	Condition
PARTNER HAS MULTIPLE LINKAGES. USE TSDEL TO DELETE LINKAGE(S)	Setting the PURGE-DATE of a Partner with multiple linkages will cause the Partner and all of that Partner's Linkages to be purged. Only Partners with a single linkage may have their purge dates set. TSDEL should be used to remove specific linkages.
PARTNER NOT LINKED TO PARTNERSHIP	A change is being attempted to an Investor record which is not linked to the input line one Key Case.
PARTNER RECORD NOT ON PICF	A change is being attempted to an Investor record which isn't on the PICF.
PARTNERSHIP RECORD NOT ON PICF	A change is being attempted to a Partnership record which isn't on the PICF.
PN-TIER-IND ALREADY SET ON PICF, CANNOT OVERLAY	Self explanatory.
PN TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
PROMOTER NUMBER IS A REQUIRED INPUT AND CANNOT BE DELETED	Deletion of this item is an invalid request.
PROMOTER NUMBER MUST BE TTS, TNTS, NTTS, OTHER, OR NNNNAA	Self explanatory.
PS MUST BE TEFRA TO ALLOW TEFRA INVESTOR	Attempted to change the Investor's TEFRA-CD to "T" for TEFRA, and the Partnership it is linked to is Non-TEFRA.
PS MUST BE TEFRA FOR INPUT OF ITEM 21	Self explanatory.
PS TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
RELATED/CONTROL TAX PRD INCONSISTENT	Control Tax Period (line 1) is more than 11 months prior to the Related Tax Period (line 2).
RELATED MFT/TAX PERIOD INCONSISTENT	Related return MFT Tax Period (line 2) are not consistent.
RELATED TIN/MFT INCONSISTENT	Self explanatory.
REPORT-PACKAGE-IND IS CURRENTLY SET TO X DELETE BEFORE CHANGING.	Take action as is appropriate.
SETTLEMENT DATE NOT WITHIN VALID RANGE	Item 21 input must be between 2 weeks prior and current date.
SYSTEM ERROR ON ACCESS/UPDATE	Unable to access the PICF at this time. User may try again later or contact User Support.
TEFRA-ASSMT-TIME IS INVALID	The characters following the T must be numeric in the format nnn.n (the minimum input is .n). The input cannot be zeros unless the input ASSMT-AMOUNT is NC. The input cannot have an alpha numeric character other than one period.

Message	Condition
THERE IS A ONE-YEAR-ASSMT-DT ON LN-REC. PN-CLOSING-CD CANNOT BE DELETED	If there is a OYD on the LN-REC, there must be a PN-CLOSING-CD also.
THERE MUST BE AT LEAST ONE INVESTOR	Self explanatory.
TIME MUST BE INPUT WITH TEFRA-ASSMT-AMT	Self explanatory.
TMP NAME &/OR ADDRESS NOT PRESENT	Self explanatory.
UPDATE-COUNTER INITIALIZED/UPDATES 0000	Message generated with TSCHGZ indicating that the update counter has been initialized to zeros.
VERIFY INPUT DATA; IF CORRECT RETRANSMIT, AND NOTIFY CTF	For Item 05, if the input date is within 60 days of system date or is before system date (system date being date of input), verify the date and retransmit at that time.
WARNING: PN REC HAS > 1 KEY CASE LINKS. ENSURE TAX IS PROPERLY SPLIT BETWEEN KEY CASES	This will only display on Lines 14 and Lines 15.
WARNING: PS RECORD HAS TIERING - TRANSACTION COMPLETED	A one-year assessment date is overwriting an existing one-year assessment date on a tiering case, but the transaction was completed.

Exhibit 2.2.3-1 (01-01-2011)
Command Code TSCHG — Input Screen Format

TSCHG 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	TSCHG2	E3	E4	E5	E7	E13	14	E15	1
2	E8	E9	E10						2
3	E12								3
/									/
12	E12								12
/									/
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 Descriptions

Element	Line	Position	Description
1	1	1-5	CC TSCHG
2	1	6	CC-DEFINER
3	1	7-18	Control EIN-Edited TIN/FS (Item 2)
4	1	20-21	Control MFT-2 Digits Numeric (Item 3)
5	1	23-28	Control Year-Format YYYYMM (Item 4)
6	1	29-31	Spaces
7	1	32	Type Record (Item 5)-P=PICF Partnership, I=PICF Partner, M=PICF Multiple Partner
8	2	1-12	Related TIN-Edited TIN/FS (Item 9)
9	2	14-15	Related MFT-2 Digits Numeric (Item 10)
10	2	17-22	Related Tax Period-Format YYYYMM (Item 11)
11	2	24-26	Spaces
12	3-12	Variable	Change elements (FORMAT: NN-v—v,)
13	1	34-45	Key Case TIN (Changes Required with Item 6)
14	1	47-48	Key Case MFT (Changes Required with Item 7)
15	1	50-55	Key Case Tax-PRD (Changes Required with Item 8)

Note: Item numbers in parenthesis refer to those on Form 8339.

Exhibit 2.2.3-2 (01-01-2008)

Command Code TSCHG — Input Screen Examples

TSCHG Partnership Record Change 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	TSCHG 23-1234567 02 198912 P								1
2									2
3	11-19910415,15-SOME MORE TAXES CORPORATION,20-JOHN Q PUBLIC,24-111 USA AVE,25-AN								3
4	YTOWN MD 99999,								4
/									/
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 2.2.3-2 (Cont. 1) (01-01-2008)

Command Code TSCHG — Input Screen Examples

Element	Line	Position	Description
1	1	1-5	TSCHG
2	1	7-18	Control EIN "23-1234567"
3	1	20-21	Control MFT "02"
4	1	23-28	Control Tax Period "198912"
5	1	29-31	Spaces
6	1	32	Type Record P (Partnership)
7	3	1-2	Item Number "11"
8	3	3,15,46,63,78	Hyphen
9	3	4-11	424-Drop-DT "19910415"
10	3	12,43,60,75	Comma
11	3	13-14	Item Number "15"
12	3	16-42	Partnership DBA Name SOME MORE TAXES CORPORATION
13	3	44-45	Item Number "20"
14	3	47-59	Partnership TMP Name "JOHN Q PUBLIC"
15	3	61-62	Item Number "24"
16	3	64-74	Partnership TMP Street Address "111 USA AVE"
17	3	76-77	Item Number "25"
18	3	79-80	Partnership TMP Street Address
19	4	1-16	Partnership TMP City,State, Zip "ANYTOWN MD 99999"

TSCHG Partner/Linkage/Key Case Record Change 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	TSCHG	23-1234567	02	198912	I	03-0338458	06	198912	1
2	801-12-2345	30	198912						2
3	01-DOE;JON E,02-1111B	BIRD AVE,03-CALIFORNIA	BEACH	CA	99999,05-11111111	\$270-T2			3
4	.1,								4
/									/
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	

Exhibit 2.2.3-2 (Cont. 2) (01-01-2008)
Command Code TSCHG — Input Screen Examples

Record Element Description

Element	Line	Position	Description
	1		Same format as Partnership change record except position 32 is "I"
	1	34-45	Key Case TIN "03-0338458" (for Item #05 only)
	1	47-48	Key Case MFT "06" (for Item #05 only)
	1	50-55	Key Case Tax-Prd "198912" (for Item #05 only)
1	2	1-12	Related TIN "801-12-2345"
2	2	14-15	Related MFT "30"
3	2	17-22	Related Tax Period "198912"
4	2	24-26	Spaces
5	3		Change item format is the same as the previous screen

Note: The format for inputting the city, state, and zip codes is as follows: CALIFORNIA BEACH CA 99999. The comma is not entered since that is a field delimiter. There are 2 blanks between the city and state, and the state and zip code. If the address is in a foreign country, the street address is entered as Item 04, the city as Item 02, and the country as Item 03. The country is followed by two spaces and a period. The zip code is left blank (country b.,). For example, 04-1111B BIRD AVE, 02-LONDON, 03-ENGLAND b.,

Examples for entering a:

positive assessment with time is	05-11111111\$250T222.2,
negative assessment with time is	05-11111111\$175-T.5,
no change with time is	05-11111111\$NCTO.1,
tier assessment is	05-11111111\$TIERT.2,
change no change with time is	05-11111111\$CNCT9.9,
NON-TEFRA assessment is	05-22222222\$700T.5
Actual Date with Penalty is to remove the 1-YR-ASSMT-DATE	05-19910630P,
Actual Date with PN-CLOSING-CD	05-20060601S,
Court of Claims cases	05-55555555J,
pending a second flow-through issue:	05-T,

Exhibit 2.2.3-2 (Cont. 3) (01-01-2008)
Command Code TSCHG — Input Screen Examples

Note: When entering assessment amounts, the input will be in whole dollar amounts. There are no cents involved. For Assessment Time, input is done in tenths (of an hour). A decimal point must be input to indicate tenths of an hour (1.1, 1.0, .9, etc.). Zeros (0.0) can only be input when the Assessment Amount is NC. When entering Court of Claims cases, 5555555's can only be entered after 1111111's to identify cases being suspended awaiting court decision.

TSCHGM Input Screen Example

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	TSCHG 23-1234567 06 199312 M								1
2									2
3	21-20050525								3
4	007-14-1457	30	199312						4
5	007-16-1358	30	199312						5
6	007-18-8018	30	199312						6
7	007-26-1156	30	199312						7
/									/
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Element	Line	Position	Description
	1		Same format as Partnership change record except position 32 is "M"
1	4-23	1-12	Related TIN (various)
2	4-23	14-15	Related MFT (various)
3	4-23	17-22	Related Tax Period (various)
4	2	24-26	Spaces
5	3		Change item format is the same as the previous screen

Note: Up to twenty investors can be entered on a TSCHG with an **M** in position 32.

Exhibit 2.2.3-3 (01-01-2011)

Command Code TSCHG — Output Screen Examples

TSCHG Partnership Record Change Output Screen Example.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	90123456789
1	TSCHG 23-1234567 02 198912								1
2									2
3	05-19891215,15-SOME MORE TAXES CORPORATION,20-JOHN Q PUBLIC,24-111 USA AVE,25-AN								3
4	YTOWN MD 99999,								4
/									/
13	ITEM NO. 05/REC TYPE P INCONSISTENT								13
/									/
23									23
24									24
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	90123456789
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Item number 05, PN-1-YR-ASSMT-DATE, is not allowed for a Type P record entry.

TSCHG Partner/Linkage Record Change Output Screen Example.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	90123456789
1	TSCHG 23-1234567 02 198912 I								1
2	801-12-2345 30 198912								2
3	01-DOE;JON E,06*.45 1,17-0,19-0,06-.451,								3
4									4
/									/
13	REQUEST COMPLETED								13
/									/
23									23
24									24
	12345678901	23456789012	34567890123	45678901234	56789012345	67890123456	78901234567	89012345678	90123456789
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

The first time Item #06 was entered, there was a blank in the middle of the ownership percentage. Item #06 was input again with the correct ownership percentage. All the items were successfully processed and the message "REQUEST COMPLETED" was generated.

TSCHGM Output Screen Example.

Exhibit 2.2.3-3 (Cont. 1) (01-01-2011)
Command Code TSCHG — Output Screen Examples

28575042

	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	TSCHG 23-1234567	02	199312	M					1
2									2
3	05*20260516S,								3
4	007-14-1457	30	199312		**				4
5	007-16-1358	30	199312						5
6	007-18-8018	30	199312						6
7	007-26-1156	30	199312						7
/									/
24	ONE-YR-ASSMT-DT	GREATER THAN	32	MONTHS					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	

Note: when an error is found on Lines 4-23, a “**” will be displayed next to the record with the error, as well as on line 3. Change the “**” on line 3 back to a “-” and replace the “**” with “DR” to drop the record. Hit enter and the “DR” will be replaced with “BY” for bypass, and the remaining records will be processed.

