



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.2.6

OCTOBER 20, 2022

EFFECTIVE DATE

(01-01-2023)

PURPOSE

- (1) This transmits revised IRM 2.2.6, Partnership Control System, PCS Command Code TSNOT.

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IRM 2.2.6, dated December 04, 2019, is superseded.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

2.2.6

PCS Command Code TSNOT

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2.2.6.1
(10-20-2022)
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 TSNOT.
- (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.

2.2.6.1.1
(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.

2.2.6.1.2
(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.

2.2.6.1.3
(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

2.2.6.1.4
(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.

2.2.6.1.5
(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.

2.2.6.1.6
(01-01-2020)
**Terms/Definitions/
Acronyms**

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

PICF	Partnership Information Control File
GENDATA	The Gendata data store is an output file from the UNISYS Real Time process
AAR	Administrative Adjustment Request
TMP	Tax Matters Partner
FPAA	Final
TIN	Taxpayer Identification Number
FS	File Source code
MFT Code	Masterfile Tax code
IDRS	Integrated Data Retrieval System

2.2.6.1.7
(01-01-2023)
Related Resources

- (1) IRM 4.29, *Partnership Control System (PCS)*
- (2) IRM 4.31, *Pass-Through Entity Handbook*
- (3) Form 8342, *Partnership Control System PCS Notice Generation*
- (4) IRM 10.8.1, *Information Technology (IT) Security, Policy and Guidance*

2.2.6.2
(01-01-2015)
**PICF Notice Generation
(Command Code
TSNOT)**

- (1) This process accesses Partnership/Partner records to mark them for subsequent notice generation during batch processing. TSNOT will generate a TSNOT-REC to the GENDATA tape for batch processing. Exhibit 2.2.6-1. and Exhibit 2.2.6-2 for notice generation. Exhibit 2.2.6-3. for Letter 2064 generation.
- (2) A TSNOT with a “type of notice” 9 will generate a Letter 2064.

- (3) A TSNOT with a “type of notice” A will generate a Letter 3904.
- (4) TSNOT has separate procedures for identification and correction of errors.
 - a. In TSNOT, when errors are detected on lines 1 or on lines 2-12 (as indicated by “**” in screen positions 39-40) one of the following messages will be displayed on line 24 of the input screen. Where appropriate, the operator should correct the input screen element and re-enter. When all lines have been successfully processed, “REQUEST COMPLETED” will be displayed on line 24.

Message	Condition
** CNTRL PRTNRSH ON LINES 2–12	An entry on lines 2–12 matched the Control entry on input line 1.
** INVALID MFT	Not numeric, or not valid for PICF.
** INVALID TAX PERIOD	Not YYYYMM format or valid.
** INVALID TIN	TIN does not have a valid configuration.
** MFT/TAX PERIOD INCONSISTENT	Self explanatory.
** TIN/MFT INCONSISTENT	Self explanatory
CASE NOT TEFRA-NO NOTICE GENERATED	Key Case (Partnership) must be TEFRA.
CC-DEFINER INCONSISTENT WITH PRIOR CC-DEFINER	The CC-Definer must match the CC-DEFINER of the screen that was generated.
CC-DEFINER NOT VALID	CC-Definer must be space or T.
CONTACT-ID-NUM MUST BE 01-99 OR BLANK	Self explanatory.
CONTROL FS/MFT INCONSISTENT	Self explanatory.
CONTROL MFT/TAX PERIOD INCONSISTENT	Self explanatory.
DATA ON LINES 2–12, TYPE REC IS P	There is Investor Data on lines 2–12 and input data is for Partnership notice generation.
FPAF FILED FOR TAX YEAR-CHECK DATE AAR FILED PER IRM 4.31.4-LIMITS ON FILING AAR	A partner may not file an AAR after a notice of FPAF is mailed to the TMP for the same taxable year to which the AAR relates.
I/O ERROR (PICF, FIND, XXXX)	Computer error, try again.
I/O ERROR (PICF, REPLACE, XXXX)	Computer error, try again.
INVALID CONTROL MFT	Not numeric, or not valid for PICF.
INVALID CONTROL TAX PERIOD	Not YYYYMM format or valid.
INVALID CONTROL TIN, F/S	TIN does not have a valid configuration.
INVALID INPUT IN COLUMN 39–40	An “OK”, “***”, or “DR” is not in Position 39–40 in one of the lines 2–12.
INVALID NOTICE CODE	Notice code is not in the range 1–9, A or Z.
INVALID NOTICE CODE FOR NON-TEFRA CASE	Self explanatory.
INVALID TYPE RECORD	Type Record is not “I” or “P”.
LINES 2–12 BYPASSED	Character in positions 37–40, lines 2–12 are “BYOK” or “BYDR”.
MFT 47 INVALID WITH TSNOT	MFT 47 is not valid for PICF.
NO PS-ADJUSTMENT-AMT ENTERED	First, enter TSCHG 08 with the PS-ADJUSTMENT-AMT (see IRM 2.2.3 for format) and then reenter TSNOT request.

Message	Condition
NOTICE CD 4/PS MFT-CD = 02 INCONSISTENT	NOTICE-CD 4 cannot be input to a key case with MFT-CD = 02.
NOTICE CD 5/TEFRA PENALTY INCONSISTENT	NOTICE-CD 5 cannot be input to a TEFRA-PENALTY case.
NOTICE WILL BE ISSUED AFTER YYYYMMDD**REQUEST COMPLETED	The FPAA notice will be issued after the date shown, which is the key case PICF-120-DAY-DATE.
PARTNER NOT LINKED TO PARTNERSHIP	Indicates the input Investor TIN/FS/MFT/Tax Period is not linked to the input Key Case indicated on line 1.
PARTNER RECORD NOT ON PICF	Indicates the input Investor TIN/FS/MFT/Tax Period (line 2) is not on the PICF.
PARTNERSHIP RECORD NOT ON PICF	Indicates the input Key Case TIN/FS/MFT/Tax-Period (line 1) is not on the PICF.
PN TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
PS TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
PS-60-DAY-DATE REQUIRED WITH NOTICE-CD 3 OR 9	Self explanatory.
PS-DOCKET-NUMBER NOT PRESENT	Self explanatory.
REQUEST CANCELLED	The current request of TSNOT has been cancelled by input of IDRS USER.
REQUEST NOT PROCESSED INPUT ON LINES 1-12 ONLY	There is data on line 13. Line 13 is reserved for messages.
REQUESTED CONSENT DATE (MMDDYYYY) EARLIER THAN DATE ON FILE	Self explanatory.
THE DISASTER-IND IS SET: TO ACCEPT- TRANSMIT, TO OVERRIDE- CHANGE DI TO OV	If the DISASTER-IND is set and you do want to overwrite this-put 'OV' in the Bypass-Validity-SW field.
TMP NAME &/OR ADDRESS NOT PRESENT	Self explanatory.
YOU MUST ENTER B OR O FOR THE SITE-ID	Self explanatory.

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Exhibit 2.2.6-1 (01-01-2020)

Command Code TSNOT

TSNOT Partnership/Partner Notice Generation Input Screen Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	TSNOT	E3	E4	E5	678	E9E10			1
2	E11	12	E13	E16	E14				2
3	E11	12	E13	E16	E14				3
4	E11	12	E13	E16	E14				4
5	E11	12	E13	E16	E14				5
6	E11	12	E13	E16	E14				6
7	E11	12	E13	E16	E14				7
8	E11	12	E13	E16	E14				8
9	E11	12	E13	E16	E14				9
10	E11	12	E13	E16	E14				10
11	E11	12	E13	E16	E14				11
12	E11	12	E13	E16	E14				12
13									13
14									14
//									//
23									23
24		E15							24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Descriptions

Exhibit 2.2.6-1 (Cont. 1) (01-01-2020)
Command Code TSNOT

Element	Line	Position	Description
1	1	1–5	CC “TSNOT”
2	1	6	CC Definer - space
3	1	7–18	Edited Key Case TIN (Item 2)
4	1	20–21	Edited Key Case MFT (Item 3)
5	1	23–28	Edited Key Case Tax Period (Item 4)
6	1	30	Type record being affected-I = PICF Partner (Item 5), P = PICF Partnership
7	1	31	Type of Notice-2 = 60 Day Letter (Item 6), 3 = FPAA, 4 = Appeals Settlement Letter #4, 5 = Appeals Settlement Letter #5, 6 = Docketed Appeals Letters, 9 = Letter 2064, Z = 886–Z Listing, A = AAR Letter 3904
8	1	32	Blank=not a Form 872 request
9	1	47	SITE-ID (B for Brookhaven and O for Ogden) (Item 7)
10	1	48-49	Contact-ID-Num (01-99) (Item 7)
11	2–12	1–12	Edited Investor TIN (Item 8)
12	2–12	14–15	Investor MFT (Item 9)
13	2–12	17–22	Investor Tax Period (Item 10)
14	2–12	39–42	Bypass/validity-sw
15	24	1–80	System-message

Note: Item numbers in parenthesis refer to those on Form 8342.

Exhibit 2.2.6-2 (01-01-2008)

Command Code TSNOT — Input Screen Displays

TSNOT Partnership Notice Generation Input Screen — Example 1.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	TSNOT 23-1234567 06 198912 P3 B99								1
2									2
//									//
23									23
24									24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	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 "TSNOT"
2	1	7-18	Key Case TIN "23-1234567"
3	1	20-21	Key Case MFT "06"
4	1	23-28	Key Case Tax Period "198912"
5	1	30	Type of Record "P"
6	1	31	Type of Notice "3"
7	1	32	Statute Restriction Indicator =" "
8	1	47	SITE-ID 'B' for Brookhaven
9	1	48-49	Contact-ID-Num 99

TSNOT Partner Notice Generation Input Screen — Example 2.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	TSNOT 23-1234567 06 198912 I2 B99								1
2	000-12-4230 30 198912								2
//									//
23									23
24									24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Exhibit 2.2.6-2 (Cont. 1) (01-01-2008)**Command Code TSNOT — Input Screen Displays**

Element	Line	Position	Description
	1		Same as previous screen, except that the type of record is "I" Notice Code is 2, and Statute Restriction Indicator is "N".
1	2	1–12	Investor TIN "800–12–4230"
2	2	14–15	Investor MFT "30"
3	2	17–22	Investor Tax Period "198912"

Exhibit 2.2.6-3 (01-01-2008)**Command Code TSNOT Letter 3904 Example****Input Screen example for Letter 3904.**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	TSNOT 23-1234567 06 199912 IA B99								1
2	800-12-4230 30 199912								2
//									//
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	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 "TSNOT"
2	1	7-18	Key Case TIN "23-1234567"
3	1	20-21	Key Case MFT "06"
4	1	23-28	Key Case Tax Period "199912"
5	1	30	Type of Record "I"
6	1	31	Type of Notice-A = Letter 3904
7	1	32	Statute Restriction Indicator — blank
8	1	47	SITE-ID = B for Brookhaven
9	1	48-49	Contact-ID-Num = 99
10	2-12	1-12	Edited Investor TIN "800-12-4230"
11	2-12	14-15	Investor MFT "30"
12	2-12	17-22	Investor Tax Period "199912"

