MANUAL TRANSMITTAL

2.2.7

Department of the Treasury
Internal Revenue Service

OCTOBER 19, 2022

EFFECTIVE DATE

(01-01-2023)

PURPOSE

(1)   This transmits revised IRM 2.2.7, Partnership Control System, PCS Command Code TSCLS.

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IRM 2.2.7, dated December 03, 2019, is superseded.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

2.2.7
PCS Command Code TSCLS

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2.2.7.1
(10-19-2022)
Program Scope and Objectives

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(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 TSCLS.

(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.

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2.2.7.1.1
(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.

2.2.7.1.2
(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.

2.2.7.1.3
(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

2.2.7.1.4 (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.
2.2.7.1.5 (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.
2.2.7.1.6 (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
TIN	Taxpayer Identification Number
FS	File Source Code
MFT Code	Masterfile Tax Code
AIMS	Audit Information Management System

2.2.7.1.7 (01-01-2023) **Related Resources**	(1)	IRM 4.29, *Partnership Control System (PCS)*
	(2)	IRM 4.31, *Pass-Through Entity Handbook*
	(3)	Form 5344, *Examination Closing Record*
	(4)	IRM 10.8.1, *Information Technology (IT) Security, Policy and Guidance*
2.2.7.2 (01-01-2015) **PICF Case Closure (Command Code TSCLS)**	(1)	This process accesses a Partner record and all of it's linkage records. If all the linkages have been set to a closed status through TSCHG, then the Partner record is marked as closed. See Exhibit 2.2.4–1 and Exhibit 2.2.7-1..
	(2)	A TSCLS-REC is written to the GENDATA tape for the Partner Record that is successfully marked as closed for later batch processing.
	(3)	When an error is detected, one of the following messages will be displayed on line 13 of the output screen. Where appropriate, the operator should correct the input screen element and re-enter the request. If the input is successfully processed, the message "REQUEST COMPLETED" will be displayed on line 13.

(4)   TSCLSE allows a user to remove a new linkage, entered in error using TSLOD, by setting the PICF-CD value to zero on AIMS. The user is required to (1) input a TSDEL to remove the linkage; (2) input a TSCLSE; (3) input an AM424D. All of these steps must be completed the same day as the TSLOD was input, and before EOD processing.

Message	Condition
CC-DEFINER INVALID WITH TSCLS	CC-Definer is not blank, T, S, or E.
I/O ERROR (AIMF, FETCH, XXXXXX)	Computer error, try again.
I/O ERROR (AIMF, OPENH, XXXXXX)	Computer error, try again.
I/O ERROR (AIMF, FIND PN, XXXXXX)	Computer error, try again.
I/O ERROR (AIMF, REPLACE PN, XXXXXX)	Computer error, try again.
I/O ERROR INVALID TRANSACTION	An error has occurred while attempting to write the AUDITL Record.
I/O ERROR (PICF, FETCH LN, XXXXXX)	Computer error, try again.
I/O ERROR (PICF, FETCH PN, XXXXXX)	Computer error, try again.
I/O ERROR (PICF, IMPART, XXXXXX)	Computer error, try again.
I/O ERROR (PICF, OPEN PN, XXXXXX)	Computer error, try again.
I/O ERROR (PICF, OPEN PN-1, XXXXXX)	Computer error, try again.
I/O ERROR (PICF, FIND PN, XXXXXX)	Computer error, try again.
I/O ERROR (PICF, REPLACE PN, XXXXXX)	Computer error, try again.
INVALID F/S	TIN File Source Code is incorrect. Correct and re-enter.
INVALID MFT	Not numeric, or not valid for PICF.
INVALID TAX PERIOD	Not YYYYMM format.
INVALID TIN, F/S	TIN does not have a valid configuration.
MFT/TAX PERIOD INCONSISTENT	Self explanatory.
NO OPEN-AIMS-REC FOR PARTNER	Tried to access the OPEN-AIMS-REC to set the PICF-CD and there is no OPEN-AIMS-REC for this partner.
NO PARTNERSHIP LINKAGE FOUND	Contact PCS Coordinator
OPEN LINKAGE FOUND **PS TIN XXXXXXXXXXXX MFT XX TAX-PRD XXXXXX**	Partnership linkage has not been closed via TSCHG. Contact PCS Coordinator.
PARTNER RECORD NOT ON PICF	Indicates the input Partner TIN/FS/MFT/Tax Period is not on the PICF.
PICF-CD CHANGED TO ZERO ON AIMS. YOU MUST INPUT AM424D	The user must follow-up with AIMS command code AM424D.
PN LINKED TO MORE THAN ONE PS	The PN cannot be linked to more than one PS when using TSCLSE
PN TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
REQUEST COMPLETED. ONLY PARTNER DATA REQUIRED.	TSCLS no longer requires Partnership data.

Message	Condition
SXPASS UNAVAILABLE	Tried to access B-AIMS and is currently unavailable.
SXPASS ERROR XXXXX	Tried to access B-AIMS and received this error.
TERMINAL PBC/INVESTOR PBC INCONSISTENT	Tried to close a PN-REC that is not in your area or if input is at a service center terminal, the Area Office is outside the service center.
TIN/MFT INCONSISTENT	Self explanatory
TSCLSE INPUT ONLY ALLOWED AT BSC OR OSC	Self explanatory
TSCLSE MUST BE ENTERED ON SAME DAY AS TSLOD	Self explanatory
TSCLSE ONLY ALLOWED WITH F1 RECORDS	Self explanatory

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Exhibit 2.2.7-1   (01-01-2008)
Command Code TSCLS

TSCLS Input Screen Format

```
        │   1-9    │  11-19   │  21-29   │  31-39   │  41-49   │  51-59   │  61-69   │  71-80   │
        │ 123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890 │
   1 │TSCLS │    E3      │E4│ E5 │                                                         │ 1
   2 │                                                                                     │ 2
   / │                                                                                     │ /
  13 ││            E6                                                                      ││13
  14 ││            E6                                                                      ││14
        │ 123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890 │
        │   1-9    │  11-19   │  21-29   │  31-39   │  41-49   │  51-59   │  61-69   │  71-80   │
```

Record Element Description

Element	Line	Position	Description
1	1	1–5	CC "TSCLS"
2	1	6	CC-DEFINER
3	1	7–18	Edited Investor TIN
4	1	19–20	Investor MFT
5	1	21–26	Investor Tax Period (YYYYMM)
6	13,14	1–80	System Message Lines

TSCLS Input Screen Example

```
        │   1-9    │  11-19   │  21-29   │  31-39   │  41-49   │  51-59   │  61-69   │  71-80   │
        │ 123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890 │
   1 │TSCLS 987-65-4321 30199512                                                           │ 1
   2 │                                                                                     │ 2
   / │                                                                                     │ /
  13 │                                                                                     │13
  14 │                                                                                     │14
        │ 123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890 │
        │   1-9    │  11-19   │  21-29   │  31-39   │  41-49   │  51-59   │  61-69   │  71-80   │
```

Record Element Description

Exhibit 2.2.7-1 (Cont. 1) (01-01-2008)
Command Code TSCLS

Element	Line	Position	Description
1	1	1–5	CC "TSCLS"
2	1	7–18	Investor TIN "987–65–4321"
3	1	19–20	Investor MFT "30"
4	1	21–26	Investor Tax Period "199512"

Exhibit 2.2.7-1   Internal Revenue Manual   Cat. No. 28580T (10-19-2022)

Exhibit 2.2.7-2   (01-01-2008)
Command Code TSCLS — Output Screen Examples

TSCLS Output Screen — Example 1.

```
|    |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |    |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
|  1 |TSCLS 07-1234567N 35198512                                                      |  1 |
|  2 |07-9876543  06198512                                                            |  2 |
|  / |                                                                                |  / |
| 13 |REQUEST COMPLETED.  ONLY PARTNER DATA REQUIRED.                                  | 13 |
| 14 |                                                                                | 14 |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
|    |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |    |
```

Any time data is present on any line other than line 1, the message REQUEST COMPLETED. ONLY PARTNER DATA REQUIRE will appear, if the transaction was completed successfully. As TSCLS no longer sets the PN-CLSD-PTRSHP-IND, the Partnership information is no longer mandatory.

TSCLS Output Screen — Example 2.

```
|    |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |    |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
|  1 |TSCLS 987-65-4321 30199512                                                      |  1 |
|  2 |                                                                                |  2 |
|  / |                                                                                |  / |
| 13 |OPEN LINKAGE FOUND.                                                              | 13 |
| 14 |PS TIN  07-1234567    MFT  06  TAX-PRD  199512                                   | 14 |
|    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
|    |    1-9    |   11-19   |   21-29   |   31-39   |   41-49   |   51-59   |   61-69   |   71-80   |    |
```

A linkage record has been found that has not been closed. The Partnership TIN (07–1234567), MFT (06) and TAX-PRD (198512) are displayed on line 14 to help resolve this error (there may be others, this is just the first one found).

Note: All linkage records must be closed via TSCHG before TSCLS can set the PN-SUM-CLOSED-IND of the Partner record.

Exhibit 2.2.7-3   (01-01-2011)
Command Code TSCLSE — Output Screen Examples

TSCLSE Output Screen — Example 3.

```
    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |    |
    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
    |                                                                                |    |
  1 |TSCLSE07-1234567   06200612                                                     |  1 |
  2 |                                                                                |  2 |
  / |                                                                                |  / |
 13 |PICF-CD CHANGED TO ZERO ON AIMS. YOU MUST INPUT AM424D                          | 13 |
 14 |                                                                                | 14 |
    |                                                                                |    |
    |12345678901234567890123456789012345678901234567890123456789012345678901234567890|    |
    |   1-9   |  11-19  |  21-29  |  31-39  |  41-49  |  51-59  |  61-69  |  71-80  |    |
```

Although the transaction was successful, the warning message "PICF-CD CHANGED TO ZERO ON AIMS. YOU MUST INPUT AM424D" is displayed on line 13 reminding the user to follow-up with an AM424D input on AIMS.