



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.2.9

OCTOBER 20, 2022

EFFECTIVE DATE

(01-01-2023)

PURPOSE

- (1) This transmits revised IRM 2.2.9, Partnership Control System, PCS Command Code TSUMY.

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IRM 2.2.9, dated December 04, 2019, is superseded.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.

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Chief Information Officer

2.2.9

PCS Command Code TSUMY

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2.2.9.1
(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 TSUMY.
- (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.

2.2.9.1.1
(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.

2.2.9.1.2
(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.

2.2.9.1.3
(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

2.2.9.1.4
(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.

2.2.9.1.5
(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.

2.2.9.1.6
(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
FS	File Source
MFT Code	Masterfile Tax Code
PBC	Primary Business Code
IDRS	Integrated Data Retrieval System

2.2.9.1.7
(01-01-2023)
Related Resources

- (1) IRM 4.29, *Partnership Control System (PCS)*
- (2) IRM 4.31, *Pass-Through Entity Handbook*
- (3) Form 8623, *Partnership Control System Summary*
- (4) IRM 10.8.1, *Information Technology (IT) Security, Policy and Guidance*

2.2.9.2
(01-01-2015)
**PICF One Line Summary
Display (Command Code
TSUMY)**

- (1) This process accesses the PICF , to extract the elements of data required to complete the one line summary output screen display, for the line 1 Partnership/Partner record and each of its linked partner/partnership accounts.
- (2) There must be a Partnership or Partner record on the PICF for the Line 1 entry, (TIN, FS, MFT, and Tax Period) in order for the request to be processed.
- (3) Multiple screen displays (more than 19 related summary accounts on the first page, more than 21 related summary accounts on any subsequent pages) will require a next screen request to be initiated by operator action.
- (4) Because of time restraints, if a PBC is input on line 1, the program will search the PBC of the first 40 records linked to the line 1 entity and display a one line summary of the records found. If there are less than 19 records on the first page (21 on subsequent pages) found with the same PBC, the program will

display whatever records were found even though it is less than a full screen and display a message on line 24 to retransmit the screen in order to continue the search of the remaining linkages. Exhibit 2.2.9-1

- (5) When errors are detected one of the following error messages will be displayed on line 24. If all items are successfully processed, the message "REQUEST COMPLETED" will be displayed on line 24 of the last screen.
- (6) During periods of heavy demand on IDRS, TSUMY may "TIME-OUT" during an execution for LARGE CASES. It is recommended to do one line summaries on large cases during periods of low demand on IDRS.

Message	Condition
CC-DEFINER NOT VALID WITH TSUMY	CC-definer is not "P", "I", "T" or blank.
I/O ERROR (PICF, FIND, XXXX)	Computer error, try again. XXXX = I/O Error Number.
INVALID PBC	PBC input not valid.
INVALID MFT	Not numeric, or not valid for PICF.
INVALID TAX PERIOD	Not YYYYMM format or not valid.
INVALID TIN	TIN does not have a valid configuration and File Source Indicator.
INVALID TYPE RECORD	Type-Rec is not "I" or "P".
MFT/TAX PERIOD INCONSISTENT	Self explanatory.
NO LINKS FOR PBC SPECIFIED - REQUEST CMLTD	The line-1 entity is not linked to any record with a PBC that matches the input PBC.
NO PS/PN REC ON PICF-REQUEST COMPLETED	The Line-1 entity is not on the PICF as a Partnership or Partner record.
PN REC HAS NO LINKS-REQUEST COMPLETED	The Line-1 Partner record has no linkages on the PICF.
PN REC NOT ON PICF-REQUEST COMPLETED	The Line-1 Partner record is not on the PICF.
PN TIN CHANGED TO nnnnnnnnnnnn	PICF account is Change-TIN case. Displays new edited TIN. Re-input using new TIN.
PS REC HAS NO LINKS-REQUEST COMPLETED	The Line-1 Partnership record is not linked to any Partner.
PS REC NOT ON PICF-REQUEST COMPLETED	The Line-1 Partnership record is not on the PICF.
PS TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
RETRANSMIT FOR MORE LINKAGES	There are more linkages to be displayed. Re-transmit screen by entering entry code.
SYSTEM ERROR ON ACCESS	System error, try input again.
TIN/FILE-SOURCE-CD INCONSISTENT	Self explanatory.
TIN/FS/MFT INCONSISTENT	Self explanatory.

Exhibit 2.2.9-1 (01-01-2008)

Command Code TSUMY — Input Screen Format

TSUMY 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	TSUMY2 E3 E4 E5 E6								1
2									2
/									/
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 "TSUMY"
2	1	6	Modifier used to indicate the Type Record, may be P, I, T or blank. If blank, TSUMY will first search for a Partnership record and its linkages, if no Partnership record is found, then TSUMY will search for an Investor record and its linkages.
3	1	7-18	Edited TIN/FS
4	1	20-21	MFT-CD (Format NN)
5	1	23-28	TAX-PRD (Format YYYYMM)
6	1	30-32	PBC of linked records to be displayed (format NNN or blanks)

TSUMYP 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	TSUMYP28-1234567 06 200012 204								1
2									2
/									/
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 2.2.9-1 (Cont. 1) (01-01-2008)**Command Code TSUMY — Input Screen Format**

Element	Line	Position	Description
1	1	1–5	CC “TSUMY”
2	1	6	Modifier P
3	1	7–18	Partnership edited EIN “28–1234567”
4	1	20–21	Partnership MFT-CD “06”
5	1	23–28	Partnership TAX-PRD “200012”
6	1	30–32	PBC “204” (Only Investor records with PBC 204 will be displayed)

This is an example of an input screen that will display all investors (Partner records) with a PBC of 204 that are linked to the line 1 entity, which is a partnership since Element 2 is a “P”. If the input screen was for an Investor record, Element 2 would be an “I”. If Element 2 is blank, TSUMY will search for the Partnership record and its linkages first, if Partnership record is found, then it will search for an Investor record and its linkages.

If the PBC, element 6, is not specified on the input screen, all Investors linked to this Partnership will be displayed (regardless of the PBC).

Exhibit 2.2.9-2 (01-01-2008)

Command Code TSUMYP — Output Screen Formats

TSUMYP Output Screen Format — First Page

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
1	TSUMYP	E3	E4 E5 E6	1517	PAGE	E7	E23		1
2	KEY TIN	TXPD	ST PBCSB/APEGC	STATUTE/RTF	SPC	PROM-#	LINKS	NAME	60-DD P
3	E8	E9 E10	E11 E12 E13	E14 16	E18	E19	E20	E21	E22
4	INVESTORS	MTT	TXPD	ST PBCSB/APEGC	STATUTE/RTF	SPC	TYR-ST/P	LINKS	NAME
5	E24	25 E26	E27E28 E29 E30	E31 33	E35	E36	E38	E39	
/				32					/
//				E34		E37			//
/									/
23	E24	25 E26	E27E28 E29 E30	E31 33	E35	E36	E38	E39	
24	E#	E40	DATE: E41		E42 32				
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Element	Line	Position	Description
1-6			SAME AS INPUT SCREEN
7	1	64-66	Current page number
8	3	1-12	Key Case Edited TIN/FS
9	3	14-19	Key Case TAX-PRD
10	3	21-22	Key Case AIMS-STATUS-CD
11	3	24-26	Key Case PBC
12	3	27-31	Key Case SBC or Appeals Office Code
13	3	32-35	Key Case EMPLOYEE-GROUP-CD
14	3	37-44	Key Case STATUTE-OF-LIMITATIONS-DT
15	3	45	Key Case Restricted Statute Extension Indicator
16	3	46	Key Case TEFRA-CD
17	3	47	Key Case FLOWTHRU-CD
18	3	49-52	Key Case SPECIAL-PROJ-CD
19	3	54-59	Key Case PROMOTER-NUM
20	3	61-65	Key Case NUM-OF-LINKS
21	3	67-70	Key Case NAME-CTRL
22	3	72-79	Key Case 60-DAY-DT

Exhibit 2.2.9-2 (Cont. 1) (01-01-2008)**Command Code TSUMYP — Output Screen Formats**

Element	Line	Position	Description
23	3	80	Key Case PENALTY-CD
24	5–23	1–12	Investor Edited TIN/FS
25	5–23	14–15	Investor MFT-CD
26	5–23	17–22	Investor TAX-PRD
27	5–23	24–25	Investor AIMS-STATUS-CD
28	5–23	27–29	Investor PBC
29	5–23	30–34	Investor SBC or Appeals Office Code
30	5–23	35–38	Investor EMPLOYEE-GROUP-CD
31	5–23	40–47	Investor STATUTE-OF-LIMITATIONS-DT
32	5–23	48	Investor Restricted Statute Extension Indicator
33	5–23	49	Investor TEFRA-CD
34	5–23	50	Investor FLOWTHRU-CD
35	5–23	52–55	Investor SPECIAL-PROJ-CD
36	5–23	57–64	Investor 1-YR-STAT-DT
37	5–23	65	Investor PENALTY-IND
38	5–23	67–70	Investor NUM-OF-LINKS
39	5–23	72–80	Investor AIMS-NAME
40	24	3–12	IRS Employee Number
41	24	20–26	Julian Date (Format YYYYDDD)
42	24	29–73	Line-24 message

TSUMYP Output Screen Format — subsequent pages

Exhibit 2.2.9-2 (Cont. 2) (01-01-2008)

Command Code TSUMYP — Output Screen Formats

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80				
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890											
1	TSUMYP	E3	E4	E5	E6	32	PAGE E7	OF E8	PAGES	1		
2	INVESTORS	MET	TXPD	ST	PBC SB/APEGC	STATUTE/RTF	SPC	TYR-ST/P	LINKS	NAMEE23	4	
3	E24	25	E26	E27E28	E29E30	E31	33	E35	E36	E38	E39	5
4	E24	25	E26	E27E28	E29E30	E31	33	E35	E36	E38	E39	5
/						32						/
//						E34		E37				//
/						32						/
23	E24	25	E26	E27E28	E29E30	E31	33	E35	E36	E38	E39	5
24	E#	E40	DATE:	E41		E42						24
	1234567890123456789012345678901234567890123456789012345678901234567890123456789012345678901234567890											
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80				

Record Element Description

Exhibit 2.2.9-2 (Cont. 3) (01-01-2008)**Command Code TSUMYP — Output Screen Formats**

Element	Line	Position	Description
1–6			SAME AS INPUT SCREEN
7	1	64–66	Current page number
8	1	71–73	Total number of screen pages (Displays on last page only)
24	5–23	1–12	Investor Edited TIN/FS
25	5–23	14–15	Investor MFT-CD
26	5–23	17–22	Investor TAX-PRD
27	5–23	24–25	Investor AIMS-STATUS-CD
28	5–23	27–29	Investor PBC
29	5–23	30–34	Investor SBC or Appeals Office Code
30	5–23	35–38	Investor EMPLOYEE-GROUP-CD
31	5–23	40–47	Investor STATUTE-OF-LIMITATIONS-DT
32	5–23	48	Investor Restricted Statute Extension Indicator
33	5–23	49	Investor TEFRA-CD
34	5–23	50	Investor FLOWTHRU-CD
35	5–23	52–55	Investor SPECIAL-PROJ-CD
36	5–23	57–64	Investor 1-YR-STAT-DT
37	5–23	65	Investor PENALTY-IND
38	5–23	67–70	Investor NUM-OF-LINKS
39	5–23	72–80	Investor AIMS-NAME
40	24	3–12	IRS Employee Number
41	24	20–26	Julian Date (Format YYYYDDD)
42	24	29–73	Line-24 Message

Exhibit 2.2.9-3 (01-01-2008)

TSUMYP — Output Screen Examples

TSUMYP Output Screen — Example 1 (first page).

	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	TSUMYP28-1234567 06 200012 PAGE 1								1
2	KEY TIN	TXPD	ST	PBCSB/APEGC	STATUTE/RTF	SPC	PRDM-#	LINKS NAME 60-DD P	2
3	28-1234567	200012	06	204000001200	04202002	T	0104 122305 00030	NCCD 20011115	3
4	INVESTORS	MET	TXPD	ST	PBCSB/APEGC	STATUTE/RTF	SPC	IYR-ST/P LINKS NAME231	4
5	890-99-9999*	30	200012	34	204000005800		T 0104 20011205	0002 *BKRPT RPI	5
6	811-11-1111	30	200012	34	204000005800	872A	T 0101 20010214	0001 DOE,TAXPA	6
7	23-0000123	06	200012	34	204000001200		T# 0104	0005 HARDLY RD	7
//									//
23	800-20-2222	30	200012	51	204000005802		T 0101 11111111	0002 - BKRPT -	23
24	E#1234567890 DATE: 2002010 RETRANSMIT FOR MORE LINKAGES								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	

This is an example of an output screen for the display of all Partner (Investor) records linked to the line 1 entity, (a partnership). This request is for all the linkages since the PBC is blank. There are more than 19 Partners linked to this Partnership since line 23 is filled. In order to continue displaying the Partners linked to this Partnership, a request for a next screen will have to be initiated by the operator by entering the entry code on line 24, and retransmitting the screen. The employee number and the date appear on Line 24.

The Partner displayed on line 5 is bankrupt, but the Report Package Indicator is still blank, resulting in the literal “*BKRPT RPI = *” in the Name column. The Partner on line 23 is also bankrupt but the Report Package Indicator must be “B” because the literal in the Name column is “-BKRPT-”.

TSUMYP Output Screen — Example 2 (first of multiple pages)

	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	TSUMYP28-1234567 06 200012 204 PAGE 1								1
2	KEY TIN	TXPD	ST	PBCSB/APEGC	STATUTE/RTF	SPC	PRDM-#	LINKS NAME 60-DD P	2
3	28-1234567	200012	06	204000001200	04202002	T	0104 122305 00030	NCCD 20011115	3
4	INVESTORS	MET	TXPD	ST	PBCSB/APEGC	STATUTE/RTF	SPC	IYR-ST/P LINKS NAME231	4
5	890-99-9999*	30	200012	34	204000005800		T 0104 20011205	0002 *BKRPT RPI	5
6	811-11-1111	30	200012	34	204000005800	872A	T 0101 20010214	0001 DOE,TAXPA	6
7	23-0000123	06	200012	34	204000001200		T# 0104	0005 HARDLY RD	7
8	800-20-2222	30	200012	51	204000005802		T 0101 11111111	0002 JOHNSON,J	8
9									9
10									10
//									//
21									21
22									22
23									23
24	E#1234567890 DATE: 2002010 RETRANSMIT FOR MORE LINKAGES								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 2.2.9-3 (Cont. 1) (01-01-2008)
TSUMYP — Output Screen Examples

This example shows an output screen for the display of Partner (Investor) records linked to the line 1 entry, which is a partnership. This request is for all of the linkages in PBC 295 since the input PBC was 295. The message on line 24, "RETRANSMIT FOR MORE LINKAGES" indicates there are more screens to display. Re-transmit for more screens.

Note: When a PBC is specified, any of the output screens MAY be blank, with only the message "RETRANSMIT FOR MORE LINKAGES", or "REQUEST COMPLETED" if the re-entry determines that there are no more linkages in the PBC specified.

TSUMYP Output Screen with PBC — Example 3

	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	TSUMYP28-1234567 06 200012 295 PAGE 2								1
2									2
3									3
//									//
21									21
22									22
23									23
24	E#1234567890 DATE: 2002010 RETRANSMIT FOR MORE LINKAGES								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	

In this example, TSUMY showed after reviewing 40 linkages that none of those records were in PBC 295. In order to continue searching the rest of the records for PBC 295, retransmit the screen. If ALL of the investor records linked to the line 1 entity has been searched and no records were found in PBC 295 during the last search, the message "REQUEST COMPLETED" will be generated on line 24 indicating that all the records have been searched.

TSUMYP Output Screen Example — subsequent pages

	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	TSUMYP23-1234567 06 200012 295 PAGE 3 OF 3 PAGES								1
2	INVESTORS MET TXPD ST PBCSB/APEGC STATUTE/RTF SPC IYR-ST/P LINKS NAME231								2
3	890-99-9999* 30 200012 34 295000005800 872R T 0101 20011205 0002 *BKPT RPT								3
4									4
/									/
//									//
/									/
23									23
24	E#1234567890 DATE: 2002010 REQUEST COMPLETED								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 2.2.9-3 (Cont. 2) (01-01-2008)**TSUMYP — Output Screen Examples**

This is an example of an output screen for the display of all Partner (Investor) records linked to the line 1 entity (a Partnership). This request is only for investors in PBC 295. There were less than 21 remaining investors in PBC 295 so the message on Line 24 shows REQUEST COMPLETED.

Exhibit 2.2.9-4 (01-01-2008)

Command Code TSUMYI — Output Screen Formats

TSUMYI Output Screen Format — First Page.

	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	TSUMYI	E3	E4	E5	E6	E43	1718 PAGE	E7	1
2	INVESTOR	MFT TXPD	NAME ST	PBC SB/APEGC	STATUTE/RCF	SPC	LINKS		2
3	E8	E9	E10	E11	E12E13	E14	E15	E16	19
4	KEY LINKAGE	MFT TXPD	NAME ST	PBC SB/APEGC	STATUTE/RTF	SPC	TYR-ST/P	LINKS PRP	4
5	E22	E23	E24	E25	E26E27	E28	E29	E30	E31
/									/
//									//
//									//
/									/
23	E22	E23	E24	E25	E26E27	E28	E29	E30	E31
24	E40	DATE:	E41		E42				
	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

Exhibit 2.2.9-4 (Cont. 1) (01-01-2008)**Command Code TSUMYI — Output Screen Formats**

Element	Line	Position	Description
1–6			SAME AS INPUT SCREEN
7	1	64–66	Current page number
8	3	1–12	Investor Edited TIN/FS
9	3	14–15	Investor MFT
10	3	17–22	Investor TAX-PRD
11	3	24–27	Investor NAME-CTRL
12	3	29–30	Investor AIMS-STATUS-CD
13	3	32–34	Investor PBC
14	3	35–39	Investor SBC or Appeals Office Code
15	3	40–43	Investor EMPLOYEE-GROUP-CD
16	3	45–52	Investor STATUTE-OF-LIMITATIONS-DT
17	3	53	Investor Restricted Statute Extension Indicator
18	3	54	Investor SUM-CLOSED-IND
19	3	55	Investor FLOWTHRU-CD
20	3	57–60	Investor SPECIAL-PROJ-CD
21	3	72–76	Investor NUM-OF-LINKS
22	5–23	1–12	Key Case Edited TIN/FS
23	5–23	14–15	Key Case MFT-CD
24	5–23	17–22	Key Case TAX-PRD
25	5–23	24–27	Key Case NAME-CTRL
26	5–23	29–30	Key Case AIMS-STATUS-CD
27	5–23	32–34	Key Case PBC
28	5–23	35–39	Key Case SBC or Appeals Office Code
29	5–23	40–43	Key Case EMPLOYEE-GROUP-CD
30	5–23	45–52	Key Case STATUTE-OF-LIMITATIONS-DT
31	5–23	53	Key Case Restricted Statute Extension Indicator
32	5–23	54	Key Case TEFRA-CD
33	5–23	55	Key Case FLOWTHRU-CD
34	5–23	57–60	Key Case SPECIAL-PROJ-CD
35	5–23	62–69	Key Case 1-YR-STAT-DT
36	5–23	70	Linkage PN-PENALTY-CD

Exhibit 2.2.9-4 (Cont. 2) (01-01-2008)
Command Code TSUMYI — Output Screen Formats

Element	Line	Position	Description
37	5-23	72-76	Key Case NUM-OF-LINKS
38	5-23	78	Key Case PENALTY-CD
39	5-23	80	Key Case REPORT-PACKAGE-INDICATOR
40	24	3-12	IRS Employee Number
41	24	20-26	Julian Date (Format YYYYDDD)
42	24	29-73	Line-24 message
43	1	38-45	PN-BNKRPTCY-IND

TSUMYI Output Screen Format — subsequent pages.

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		
	12345678901234567890123456789012345678901234567890123456789012345678901234567890									
1	TSUMYI	E3	E4	E5 E6	E43		1711	PAGE E7	1	
2	KEY LINKAGE	MFT TKPD	NAME ST	PBCSB/APEGC	STATUTE/RTF	SPC	1YR-ST/P	LINKS PRP	2	
3		E22	23 E24	E25 E26	E27E28 E29	E30		E34 E35	E37 E38	3
/										/
//							E31 E33			//
//							E32	E36	E39	//
/							E33			/
23		E22	23 E24	E25 E26	E27E28 E29	E30		E34 E35	E37 E38	23
24	E#	E40	DITE : E41			E42				24
	12345678901234567890123456789012345678901234567890123456789012345678901234567890									
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80		

Record Element Descriptions

Exhibit 2.2.9-4 (Cont. 3) (01-01-2008)**Command Code TSUMYI — Output Screen Formats**

Element	Line	Position	Description
1–6			SAME AS INPUT SCREEN
7	1	64–66	Current page number
8	1	71–73	Total number of screen pages (Displays on last page only)
22	3–23	1–12	Key Case Edited TIN/FS
23	3–23	14–15	Key Case MFT-CD
24	3–23	17–22	Key Case TAX–PRD
25	3–23	24–27	Key Case NAME-CTRL
26	3–23	29–30	Key Case AIMS-STATUS-CD
27	3–23	32–34	Key Case PBC
28	3–23	35–39	Key Case SBC or Appeals Office Code
29	3–23	40–43	Key Case EMPLOYEE-GROUP-CD
30	3–23	45–52	Key Case STATUTE-OF-LIMITATIONS-DT
31	3–23	53	Key Case Restricted Statute Extension Indicator
32	3–23	54	Key Case TEFRA-CD
33	3–23	55	Key Case FLOWTHRU-CD
34	3–23	57–60	Key Case SPECIAL-PROJ-CD
35	3–23	62–69	Key Case 1-YR-STAT-DT
36	3–23	70	Linkage PN-PENALTY-IND
37	3–23	72–76	Key Case NUM-OF-LINKS
38	3–23	78	Key Case PENALTY-CD
39	3–23	80	Key Case REPORT-PACKAGE-INDICATOR
40	24	3–12	IRS Employee Number
41	24	20–26	Julian Date (Format YYYYDDD)
42	24	29–73	Line-24 message
43	1	38–45	PN-BNKRPTCY-IND

Exhibit 2.2.9-5 (01-01-2008)**Command Code TSUMYI — Output Screen Examples**

TSUMYI Output Screen Example — first page.

	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	TSUMYI800-11-1200	30	199912		BANKRUPT		PAGE 1 OF 1	PAGES	1
2	INVESTOR	MFT TXPD	NAME ST	PBC SB/APEGC	STATUTE/RTF	SPC		LINKS	2
3	800-11-1200	30	199912	SMIT 34	295000005800	872R	0 0101	0002	3
4	KEY LINKAGE	MFT TXPD	NAME ST	PBC SB/APEGC	STATUTE/RTF	SPC	1YR-ST/P	LINKS PRP	4
5	28-1200451	06	199912	TINC 06	204000001200		T 0104	00003 P	5
6	28-1200111	02	199912	TEST 12	205000001002		# 0101	20000206P 00002 A	6
//									//
23									23
24	EH1234567890	DATE: 2001010		REQUEST COMPLETED					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	

This is an example of an output screen for the display of all Partnership records linked to the line 1 entity (an investor). This request is for all of the linkages regardless of the PBC since the input of PBC is blank. There was less than 19 partnerships linked to the investor in this example so the message on Line 24 shows REQUEST COMPLETED.

The Investor is in bankrupt status as indicated by the "BANKRUPT" literal displayed on line 1. A penalty is involved with the key case on line 6 as indicated by the "P" immediately after the 1YR-DT.

The SUM-CLOSED-IND of 0 on line 3 (after the statute) indicates that there are still open linkages for this investor.

TSUMYI Output Screen Example — subsequent pages

	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	TSUMYI800-11-1200	30	199912		BANKRUPT		PAGE 3 OF 3	PAGES	1
2	KEY LINKAGE	MFT TXPD	NAME ST	PBC SB/APEGC	STATUTE/RTF	SPC	1YR-ST/P	LINKS PRP	2
3	28-1200123	06	199912	ROCK 12	205000001202	872R	T 0101	200000224 00011 P A	3
4									4
/									/
23									23
24	EH1234567890	DATE: 2001010		REQUEST COMPLETED					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	

This is an example of an output screen for the display of all Partnership records linked to line 1 entity (an investor). This request is for all of the linkages regardless of the PBC since the input of PBC is blank. There were fewer than 21 partnerships remaining linked to the investor in this example so the message on Line 24 shows REQUEST COMPLETED.