



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.29.3

AUGUST 9, 2019

EFFECTIVE DATE

(08-09-2019)

PURPOSE

- (1) This transmits a revision for IRM 4.29.3, Pass-Through Control System (PCS) Handbook, PCS Database Elements.

MATERIAL CHANGES

- (1) Change to Title. Changed title from Partnership Control System (PCS) to Pass-Through Control System (PCS). PCS is used to manage S-corporations as well as partnerships. Pass-through control is more reflective of the systems function.
- (2) IRM 4.29.3.1 - Program Scope and Objectives. Added acronyms to the first use of commonly used terms. Added paragraph (8) for contact information and removed the contact information from IRM 4.29.3.1.1 paragraph (2).
- (3) IRM 4.29.3.1.1. - Background. Remove paragraph (2) and moved the contact information to IRM 4.29.3.1 paragraph (8).
- (4) Editorial changes throughout. Updated terminology used, and removed italics from titles. Changed Campus TEFRA Function (CTF) to Campus Pass-through Function (CPF). Some references to CTF remain as PCS programming has not yet changed. Spelled out first use of acronyms.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.29.3, dated 11-27-2017. Changes to this IRM will also affect the Pass-Through Entity Handbook, IRM 4.31 Sections 1 through 8. That IRM is currently being rewritten and will include the changes contained in this IRM.

AUDIENCE

Field and campus personnel working TEFRA and ILSC pass-through entities and/or their investors.

Maha H. Williams,
Director, Examination - Field and Campus Policy
Small Business/Self-Employed (SB/SE) Division

4.29.3

PCS Database Elements

Table of Contents

- 4.29.3.1 Program Scope and Objectives
 - 4.29.3.1.1 Background
 - 4.29.3.1.2 Authority
 - 4.29.3.1.3 Responsibilities or Roles and Responsibilities
 - 4.29.3.1.4 Program Management and Review
 - 4.29.3.1.5 Program Controls
 - 4.29.3.1.6 Terms/Definitions/Acronyms
 - 4.29.3.1.7 Related Resources
- 4.29.3.2 Overview of PCS Database Elements
- 4.29.3.3 TEFRA Action Elements
 - 4.29.3.3.1 Assessment Elements
 - 4.29.3.3.1.1 One-Year Assessment Statute Date
 - 4.29.3.3.1.1.1 Investor Closing Code
 - 4.29.3.3.1.1.2 Penalty Assessment Indicator
 - 4.29.3.3.1.2 Assessment Amount
 - 4.29.3.3.1.3 Total Processing Time- TEFRA
 - 4.29.3.3.1.4 Partial Closures
 - 4.29.3.3.2 120–Day Date
 - 4.29.3.3.3 60–Day Date
- 4.29.3.4 ILSC Action Elements
 - 4.29.3.4.1 Assessment Elements
 - 4.29.3.4.1.1 One-Year Assessment Statute Date
 - 4.29.3.4.1.2 Assessment Amount
 - 4.29.3.4.1.3 Total Processing Time - ILSC
 - 4.29.3.4.2 120–Day Date
 - 4.29.3.4.3 60–Day Date
- 4.29.3.5 Record Indicators
 - 4.29.3.5.1 Definition of Record Indicator
 - 4.29.3.5.2 424 Indicator
 - 4.29.3.5.3 Partnership Investor Control File (PICF) Indicator
 - 4.29.3.5.4 Clean Case Indicator
 - 4.29.3.5.5 TEFRA Indicator
 - 4.29.3.5.6 Tier Indicator
 - 4.29.3.5.7 Affected Item/Partner Level Penalty Report Indicator
 - 4.29.3.5.8 TEFRA Penalty/Affected Item Code

-
- 4.29.3.5.9 Sum Closed Indicator
 - 4.29.3.5.10 Partnership Assessment Amount
 - 4.29.3.5.11 Partnership Adjustment Amount
 - 4.29.3.6 Other PCS Unique Database Elements
 - 4.29.3.6.1 User Special Message
 - 4.29.3.6.2 Report Package Received Date
 - 4.29.3.6.3 Report Package Received Indicator Codes
 - 4.29.3.6.4 TMP Name and Address
 - 4.29.3.6.5 Aging Elements
 - 4.29.3.6.5.1 Purge Date
 - 4.29.3.6.5.2 424 Drop Date
 - 4.29.3.6.6 Number of Linkages
 - 4.29.3.6.7 Promoter/Promotion Number
 - 4.29.3.6.8 Project Code
 - 4.29.3.6.9 Tracking Code
 - 4.29.3.6.10 Settlement Date
 - 4.29.3.6.11 Docket Number
 - 4.29.3.6.12 Bankruptcy Indicator
 - 4.29.3.6.13 CTF Indicator
 - 4.29.3.6.14 Schedule K-1 Address
 - 4.29.3.6.14.1 Entering a Foreign Address
 - 4.29.3.6.15 Employee Indicator
 - 4.29.3.6.16 Changing Name of Director on Notices

Exhibits

- 4.29.3-1 Location of PCS Database Elements (Text 4.29.3.1)
- 4.29.3-2 PICF Indicator Codes and Conditions (Text 4.29.3.4.3 and 4.29.2.5.5)
- 4.29.3-3 Report Package Received Indicator Codes (Text 4.29.3.5.2 and 4.29.4.4.3)

4.29.3.1
(08-09-2019)
Program Scope and Objectives

- (1) This Internal Revenue Manual (IRM) section provides an explanation of the different elements of the Pass-Through Control System (PCS) database.
- (2) **Purpose:** This IRM is to describe the unique PCS database elements.
- (3) **Audience:** Field Examination Revenue Agents (RAs) and campus RAs, Tax Compliance Offers (TCOs), Tax Examiners (TEs) and Clerks working pass-through entities and/or their investors linked on PCS.
- (4) **Policy Owner:** Director, Small Business/Self-Employed (SB/SE), Headquarters, Examination Field and Campus Policy (SE:S:E:HQ:EFCP)
- (5) **Program Owner:** Program Manager, Campus Examination and Field Support (SE:S:E:HQ:EFCP:CEFS)
- (6) **Primary Stakeholders:** SB/SE, Large Business and Industry (LB&I), 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.
- (8) **Contact Information:** To recommend changes or make any other suggestions related to this IRM section, see IRM 1.11.6.6, Providing Feedback About an IRM Section -Outside of Clearance.

4.29.3.1.1
(08-09-2019)
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.

4.29.3.1.2
(11-27-2017)
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.

4.29.3.1.3
(11-27-2017)
Responsibilities or Roles and Responsibilities

- (1) The Director, SB/SE, Headquarters, Examination Field and Campus Policy (SE:S:E:HQ:EFCP) is responsible for:
 - a. Coordinating and implementing PCS enhancements;
 - b. Coordinating resolutions for PCS systemic problems; and
 - c. Updating this Handbook.
- (2) The SB/SE Program Manager, Examination Field and Campus Policy, Campus Exam & Field Support (SE:S:E:HQ:EFCP:CEFS) is responsible for:
 - a. Ensuring that PCS procedural changes and computer program changes are implemented and coordinated with area office and campus examination personnel; and
 - b. Monitoring and evaluating area office and campus examination PCS quality control procedures.
- (3) Field Territory Managers, Field Area Directors, Director over LB&I Ogden and Director, Examination - Brookhaven, are responsible for ensuring that:

- a. An accurate database is established by designating PCS responsibilities and activities; and
 - b. A PCS quality control system is implemented. This includes timely action on PCS record establishments, PCS reports, and AIMS TC424 Reject Registers. It also includes timely processing of TEFRA notices and Appeals settlement letters (campus only).
- (4) Area office Examination Managers and campus Field Support Operations managers are responsible for:
 - a. Maintaining an updated copy of IRM 4.29, Pass-Through Control System (PCS) Handbook, in their respective functions;
 - b. Ensuring the training of technical and clerical employees in PCS procedures; and
 - c. Establishing PCS records and acting on PCS reports in a timely manner to assure an accurate PCS database.
- (5) The campus PCS Coordinator works with:
 - The other PCS coordinator(s)
 - Their local employees
 - Other campus functional areas to ensure timely processing of PCS related activities
- (6) The campus PCS Coordinator is charged with:
 - Identifying and resolving technical problems
 - Identifying and coordinating the resolution of PCS systemic problems
- (7) Following are specific campus PCS Coordinator responsibilities:
 - a. Coordinate PCS operations among areas, Campus Pass-through Functions (CPF's), and other campus functions;
 - b. Ensure timely processing and distribution of PCS output;
 - c. Ensure that all requests for establishment and linkage on PCS are reviewed for accuracy, completeness, and timeliness;
 - d. Maintain accuracy of the PCS database by ensuring that action and error reports are worked in required time frames;
 - e. Resolve Audit Information Management System (AIMS) problems;
 - f. Assist in the training of examination personnel in PCS procedures and the system;
 - g. Establish and update CPF and Appeals parameter files;
 - h. Review completed Form 8346, PCS Notice Parameters, prepared by the CPF and Appeals;
 - i. Create, load, print, proofread, and edit parameter file data using Form 8346, PCS Notice Parameters;
 - j. Coordinate with Computer Systems Analyst (CSA) whenever a change is made to parameters;
 - k. Review and input all campus Command Code (CC) Mass Change (MSCHG) and linkage deletion (TSDEL) requests;
 - l. Coordinate requests for PCS IVLs with campus computer services and the requesting function.

4.29.3.1.4
(11-27-2017)
**Program Management
and Review**

- (1) **Program Reports:** PCS generates a variety of reports used to monitor the inventory and related statutes. These reports are explained in detail in IRM 4.29.4, PCS Reports.
- (2) **Program Effectiveness:** PCS is used to help identify the effectiveness of the CPF 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.

4.29.3.1.5
(11-27-2017)
Program Controls

- (1) PCS is a Integrated Data Retrieval System (IDRS) based system. Access to command codes are restricted based upon need. For example, generally only the PCS Coordinator is allowed to delete records from the system.

4.29.3.1.6
(11-27-2017)
**Terms/Definitions/
Acronyms**

- (1) There are several terms unique to PCS. Examples of these words:

Defined Terms

Word	Definition
Key Case	A linked pass-through entity that is being examined. This entity is where any pass-through adjustments will originate.
Linkage	The electronic relationship between a pass-through entity and its investor.
One-Year Date	This is a statute date applicable only to TEFRA partnerships. Adjustments to the partner returns must be made within one year of a final partnership determination that finalizes the key case adjustments.
Record	Information stored on the PCS database for a key case or an investor.
Tier	A pass-through entity that is a partner of a pass-through entity. An S-corporation would be a tier partner of a partnership.

- (2) See IRM Exhibit 4.29.1-1 for a list of acronyms.

4.29.3.1.7
(11-27-2017)
Related Resources

- (1) The following IRM cross references may be helpful to PCS coordinators:
 - a. Terminal Operator Instructions: IRM 2.2 Sections 1–10
 - b. Processing: IRM 3.30.123, Processing Timeliness Cycles, Criteria and Critical Dates Handbook
 - c. Handling of Output: IRM 3.13.62, Media Transport and Control Handbook
 - d. Management of Interrelated and Related Cases: IRM 4.31, Pass-Through Entity Handbook
 - e. AIMS: AIMS/Processing Handbook, IRM 4.4

4.29.3.2
(09-02-2008)

**Overview of PCS
Database Elements**

- (1) The PCS database contains commonly known database elements of the AIMS file such as taxpayer name, tax period, taxpayer address, Taxpayer Identification Number (TIN), Master File Tax Account Code (MFT), statute date, etc.
- (2) This section discusses PCS database elements that are not found on the other systems. See Exhibit 4.29.3-1, Location of PCS Database Elements, lists where the unique PCS database elements appear within the PCS. Understanding these unique PCS database elements enables the user to properly use the PCS for controlling and processing TEFRA and ILSC accounts.
- (3) This section also covers:
 - TEFRA action elements
 - ILSC action elements
 - Record indicators
 - Other unique PCS database elements

Note: The term campus refers to both Brookhaven and LB&I Pass-through Entities (PTE) Ogden.

4.29.3.3
(01-01-2003)

TEFRA Action Elements

- (1) These elements are unique to the PCS.
- (2) When they appear, an action is required on the record, or information has arrived or is available, that applies to the record.

4.29.3.3.1
(03-01-2006)

Assessment Elements

- (1) The elements in this sub-section relate to assessment statute date, assessment amount and time spent on case.

4.29.3.3.1.1
(11-27-2017)

**One-Year Assessment
Statute Date**

- (1) The one-year assessment statute date is the date by which the Service must make the TEFRA assessment to the individual investor, without securing a statute extension which properly extends the TEFRA statute.
- (2) The one year assessment statute date is manually input to the PCS investor record via Form 8339 (CC TSCHG) or Form 8344 (CC TSCHGM).
- (3) Once the TEFRA assessment is made, the one-year assessment statute date must be updated to "11111111" and the Assessment Amount and Report Writing Time Fields must be input. This update shows that the assessment on this TEFRA issue was made.
- (4) When 11111111s are overwriting an existing one-year assessment date and tiering exists, a warning message will appear but the input will be allowed. The message will appear as follows: WARNING: PS RECORD HAS TIERING - TRANSACTION COMPLETE. PS stands for pass-through.
- (5) If a partner is assessed because of a petition to District Court or Court of Claims, after the 11111111s are entered they will need to be replaced with 55555555s. The 55555555s will be entered by inputting a TSCHG 05-T, followed by a TSCHG 05 - 55555555J. This will allow the campuses to better track those partners that are in suspense pending a final decision by the District Court or Court of Claims.

- (6) The one-year assessment statute date field appears with each TEFRA record and is printed on the PCS Reports 4–4, and 22–3. It also appears on Reports 22–1 and 22–2 that are produced on Control-D.
- (7) The one-year assessment statute date will also be displayed on AIMS, using CC AMDISA and displayed on the second page.

4.29.3.3.1.1.1
(11-27-2017)

Investor Closing Code

- (1) The investor closing code is a one digit code to communicate the event that created the one-year statute date. The code will be input using CC TSCHG and will be input immediately after the one-year date when it is entered.
- (2) The code will be displayed on CC TSINQI.
- (3) The following codes are to be used when entering a one-year date:

Code	Definition
A	AAR
B	Bankruptcy
C	Court decision
D	Defaults
N	No Change
O	Conversions (indirect methods, criminal investigations, jeopardy assessments, etc)
S	Settlement

Note: “J” is a valid Investor Closing Code, but can only be entered using CC TSCHGI Item 05 when overriding existing 1111111s.

- (4) The one-year assessment date will be entered as follows:

05-MMDDYYYYA, where A is the Investor Closing Code.
The Investor Closing Code is not entered when inputting the 1111111s along with the assessment and time information, it is only used when inputting the actual OYD.

- (5) CC TSCHGM can be used to input the one-year date (OYD) and Investor Closing Code on multiple investors. However, care should be taken to ensure all investors are subject to the same Investor Closing Code. CC TSCHG M will not overwrite any existing codes, it will only fill in blank fields.
- (6) The Investor Closing Code can be updated or changed by entering a CC TSCHG item 34 with the correct code.
- (7) The Investor Closing Code will be removed when a 05-T or 05-D is input using CC TSCHG.
- (8) CC MSCHG can also be used to change already existing Investor Closing Codes. CC MSCHG will not update blank fields.

4.29.3.3.1.1.2
(04-01-2007)

Penalty Assessment Indicator

- (1) When issuing a Statutory Notice of Deficiency to an investor due to affected items or if assessing penalties determined at the partner level, a penalty indicator must be input onto the system. This is done by entering the OYD followed by a "P".
- (2) The "P" can only be entered if a OYD was already on the system for the investor, and the TEFRA assessment information was input. The new OYD with the penalty indicator replaces the 11111111s that were input following the TEFRA assessment. The OYD date with the "P" indicator is input as 05-MMDDYYYYXP, where "X" is Investor Closing Code and "P" is the Penalty Indicator.
- (3) The Investor Closing Code is entered when the OYD is input the first time. The Investor Closing Code can be found on CC TSINQ if it is needed.
- (4) CC TSCHGM cannot be used to add the penalty indicator.

4.29.3.3.1.2
(11-27-2017)

Assessment Amount

- (1) The amount of each TEFRA assessment must be input using CC TSCHG, when change item 05 is used to update the one-year assessment statute date to "11111111". This entry must be immediately followed by the dollar sign (\$) and the whole dollar amount of the assessed deficiency, or the whole dollar amount of an overassessment followed by a minus sign (-). The assessment amount may be one to twelve digits. Larger assessments must be entered separately.
- (2) If the TEFRA examination results in no change to the investor return, enter NC after 11111111\$.
- (3) If the investor is a tier return, enter TIER after 11111111\$.
- (4) If the TEFRA examination results in a change to the taxable income on the investor return, but no change is made in the amount of tax, enter CNC after 11111111\$.
- (5) The assessment amount includes the additional tax from the TEFRA adjustments and DOES NOT include any assessed penalties. DO NOT include Tax Motivated Transaction (TMT) interest or TC340 interest in this amount.
- (6) Penalty assessment amounts must be entered after the Penalty Assessment Indicator has been entered on the system. See IRM 4.29.3.3.1.1.2, Penalty Assessment Indicator, above.
- (7) Caution must be taken when processing an assessment made up of more than one key case adjustment. Each assessment from a key case adjustment must be accounted for separately. They must not be lumped together in order to ensure the data is reported correctly, CC TSCHG will generate an on screen warning when the investor has more than one linkage to remind the person inputting the amounts to check for assessments from more than one key case. The error will read, "WARNING: PN REC HAS >1 KEY CASE LINKS. ENSURE TAX IS PROPERLY SPLIT BETWEEN KEY CASES".
- (8) If a tier is subject to more than one one-year assessment date, an existing one-year date being overwritten by a new one-year date will result in the following message: WARNING: PS RECORD HAS TIERING - TRANSACTION COMPLETE.

4.29.3.3.1.3
(09-02-2008)
**Total Processing Time-
TEFRA**

- (1) In addition to the assessment dollars or appropriate literal, the update to "11111111" requires input of the total processing time. Total processing time is the accumulation of all time spent on processing the case. All technical and/or report writing time should be included on the Form 8339. This field requires a "T" followed by the processing time expressed in tenths of hours:
 - a. 05-11111111\$250T2.1
 - b. 05-11111111\$175-T.5
 - c. 05-11111111\$NCT0.0
 - d. 05-11111111\$TIERT.3
 - e. 05-11111111\$CNCT1.2
- (2) Zeroes (0.0) may only be input when the literal NC is input.
- (3) TEFRA assessment dollars and total processing time appear on weekly PCS Report 8-3. If there is a Promotion/Promoter Number assigned by the National Headquarters (IRM 4.29.3.6.6, Number of Linkages, below) on the pass-through record, the accomplishments (time and dollars) are included on monthly PCS Report 8-5.

Note: The maximum time allowed is 999.9. Any additional time must be entered on a separate Form 8339.

Note: Time is not entered on Appeals cases.

4.29.3.3.1.4
(11-27-2017)
Partial Closures

- (1) The OYD information must be removed when an investor has another open linkage. If the investor will be partially closed due to another linkage, then the PCS record needs to be cleared.
- (2) The investor's record must be cleared by entering 05-T after the 11111111s, assessment and time information is entered. This will also remove the 11111111s and the Investor Closure Code.
- (3) When 11111111s are overwriting an existing one-year assessment date and tiering exists, a warning message will appear but the input will be allowed. The message will appear as follows: WARNING: PS RECORD HAS TIERING - TRANSACTION COMPLETE.

4.29.3.3.2
(11-27-2017)
120-Day Date

- (1) The 120-Day Date is the date that is 120 days after the Notice of Beginning of Administrative Proceeding (NBAP) is issued to the last notice investor. It signifies the earliest date that a Final Notice of Partnership Administrative Adjustment (FPAA) can be issued to the Tax Matters Partner (TMP).
- (2) The key case CPF manually inputs the 120-day date to the key case record by CC TSCHG using Form 8339, PCS Change.
- (3) The PCS will not allow generation of FPAA's for investors before the 120-day date. Input of Form 8342, PCS Notice Generation, before the 120-day date generates an error message on the terminal screen — Notice Will Be Issued After YYYYMMDD—, which is the 120-day date. Do not input the Form 8342 a second time, because the FPAA's will automatically generate when the 120-day date is reached.
- (4) The 120-day date may be updated or changed using Form 8339, but only when the date is incorrect.

- (5) The 120-day date appears on PCS Report 22-3 and on CC TSINQP.

4.29.3.3.3
(01-01-2003)
60-Day Date

- (1) The 60-day date is the date that the FPAA was mailed to the TMP. The FPAAs for the investors must be mailed within 60 days of mailing the FPAA to the TMP. If the 60 day date is not met, untimely notice procedures must be followed; refer the key case to the TEFRA Coordinator for guidance.
- (2) The key case CPF manually inputs the 60-day date to the key case record by CC TSCHG using Form 8339, PCS Change. The 60-day date may be updated or changed using Form 8339, but only when the date is incorrect
- (3) The 60-day date must be added to the key case record by CC TSCHG using Form 8339 before the Form 8342, PCS Notice Generation, is input. This is required because the 60-day date is printed by the computer on the copies of the FPAA sent to the investors.
- (4) The 60-day date appears on PCS Reports 21-3 and 22-3 and on CC TSINQP.

4.29.3.4
(01-01-2003)
ILSC Action Elements

- (1) These elements are unique to the PCS.
- (2) When they appear, an action is required on the record, or information has arrived or is available, that applies to the record.

4.29.3.4.1
(03-01-2006)
Assessment Elements

- (1) The elements in this sub-section relate to assessment statute date, assessment amount and time spent on case.

4.29.3.4.1.1
(11-27-2017)
One-Year Assessment Statute Date

- (1) The only valid entry for this field is "22222222". The input of "22222222" indicates the investor was worked, and the assessments were made.
- (2) The one-year assessment statute date is never used to control the statutes for ILSC investors. The one-year date is strictly a TEFRA statute control date.
- (3) ILSC statutes are controlled and updated on AIMS and are monitored using the AIMS 4.0 Report or SSIVL.

4.29.3.4.1.2
(11-27-2017)
Assessment Amount

- (1) The amount of each ILSC assessment must be input using CC TSCHG, when change item 05 is used to update the one-year assessment statute date to "22222222". This entry must be immediately followed by the dollar sign (\$) and the whole dollar amount of the assessed deficiency, or the whole dollar amount of an overassessment followed by a minus sign (-). The assessment amount may be one to twelve digits. Larger assessments must be entered separately.
- (2) If the ILSC examination results in no change to the investor return, enter NC after 22222222\$.
- (3) If the investor is a tier return, enter TIER after 22222222\$.
- (4) If the ILSC examination results in a change to the taxable income on the investor return, but no change is made in the amount of tax, enter CNC after 22222222\$.

- (5) The assessment amount includes the additional tax from non-pass through adjustments and DOES NOT include any assessed penalties. Do not include TC340 interest in this amount.
- (6) Caution must be taken when processing an assessment made up of more than one key case adjustment. Each assessment from a key case adjustment must be accounted for separately. They must not be lumped together in order to ensure the data is reported correctly, CC TSCHG will generate an on screen warning when the investor has more than one linkage to remind the person inputting the amounts to check for assessments from more than one key case. The error will read, "WARNING: PN REC HAS >1 KEY CASE LINKS. ENSURE TAX IS PROPERLY SPLIT BETWEEN KEY CASES".

4.29.3.4.1.3
(06-13-2005)

**Total Processing Time -
ILSC**

- (1) In addition to the assessment dollars or appropriate literal, the update to "22222222" requires input of the total processing time. Total processing time is the accumulation of all time spent on processing the case. All clerical, technical, and/or report writing time should be included. This field requires a "T" followed by the total processing time expressed in tenths of hours:
 - a. 05-22222222\$250T2.1
 - b. 05-22222222\$175-T.5
 - c. 05-22222222\$NCT0.0
 - d. 05-22222222\$TIERT.3
 - e. 05-22222222\$CNCT1.2
- (2) Zeroes (0.0) may only be input when the literal NC is input.
- (3) ILSC assessment dollars and processing time appear on weekly PCS Report 8-3(N). If there is a Promotion/Promoter Number assigned by the National Headquarters (IRM 4.29.3.6.6, Number of Linkages, of this Handbook) on the pass-through record, the accomplishments (time and dollars) are included on monthly PCS Report 8-5.

Note: The maximum time allowed is 999.9. Any additional time must be entered on a separate Form 8339, PCS Change.

Note: Time is not entered on Appeals cases.

4.29.3.4.2
(01-01-2003)
120-Day Date

- (1) The 120-day date is used for TEFRA only.
- (2) See IRM 4.29.3.3.2, 120-Day Date, for an explanation of the 120-day date.

4.29.3.4.3
(01-01-2003)
60-Day Date

- (1) The 60-day date is used for TEFRA only.
- (2) See IRM 4.29.3.3.3, 60-Day Date, for an explanation of the 60-day date.

4.29.3.5
(03-01-2006)
Record Indicators

- (1) The following sub-sections under this paragraph relate to other sources on a particular record.

4.29.3.5.1
(01-01-2003)

Definition of Record Indicator

- (1) Record Indicators are database elements that notify users that there is a unique relationship between the PCS record and other databases or files (AIMS) or between one PCS record and another.
- (2) The record indicators are displayed to assist the user in obtaining information on the account for processing purposes.

4.29.3.5.2
(01-01-2003)

424 Indicator

- (1) The 424 indicator indicates that a full record has not established on AIMS.
- (2) When the 424 indicator appears on the PCS record, only AIMS status code, special project code, name control, source code, employee group code, TIN, MFT, tax period, primary business code, and activity code are displayed on the PCS record.
- (3) The AIMS name and statute date for the account will not appear on the PCS until the record is fully established on AIMS.

4.29.3.5.3
(06-13-2005)

Partnership Investor Control File (PICF) Indicator

- (1) The Partnership Investor Control File (PICF) indicator prevents an AIMS account from closing until all linkage record freezes are released using CC TSCLS. See text at IRM 4.29.2.3.2, Establishing ILSC and TEFRA Non-Notice Investor Records, of this Handbook for information on CC TSCLS.
- (2) The PICF indicator is automatically set on the AIMS record by establishing the record on the PCS. See Exhibit 4.29.3-2, PICF Indicator Codes and Conditions, for a list with definitions for the PICF indicator codes.
- (3) The PICF indicator appears on an AIMS AMDISA display by the literal PICF Code X on page 1.

4.29.3.5.4
(03-01-2006)

Clean Case Indicator

- (1) The clean case indicator identifies investor accounts with only one remaining open linkage record. This information is useful when determining the number of returns, not linkages, that may close. This information is used when the closed returns objective is determined for each CPF.
- (2) The clean case indicator considers a linkage open if:
 - a. The key case is a TEFRA entity (PICF 1), and there is no one-year assessment statute date, or
 - b. The key case is a ILSC entity (PICF 2), and the key case is in an AIMS status code below 90.
- (3) The clean case indicator appears as “*” on PCS Reports 21–2, 22–2, and 22–3.

4.29.3.5.5
(03-01-2006)

TEFRA Indicator

- (1) The TEFRA indicator identifies key case, tier, and other investor records as TEFRA or ILSC.
- (2) The TEFRA indicator appears on the key case, tier, and other investor records as a “T” on PCS reports. On CC TSINQ the literal “TEFRA” is followed by the literal “YES” if the pass-through record (PS) or partner record (PN) is TEFRA. If the PS or PN is ILSC, the literal “NO” appears after TEFRA. On a TSUMY screen the TEFRA indicator is “T”. The literal “TEFRA” is not displayed.
- (3) TEFRA indicators are set on the PCS records using Form 8340, PCS TEFRA Establish or Add, and Form 8341, PCS Establish or Add, when T is entered in

the TEFRA indicator field. It can also be added or deleted using Form 8339, PCS Change, item 09 or Form 8336, Mass Change, item 04.

- (4) Removal of the TEFRA indicator on an investor's linkage record excludes the report writing accomplishments from PCS Reports 8-3, 8-3A, and 8-5. Normally, the only situations that require the removal of the "T" indicator are when the CPF is notified or becomes aware of a bankruptcy proceeding or after coordination with Criminal Investigation when a TC 914 freeze is present. It will also be removed if partnership items are converted to nonpartnership items, unless it is due to a settlement.
- (5) If the TEFRA indicator was removed from an investor's linkage record, no TEFRA notices will generate.

4.29.3.5.6
(11-27-2017)
Tier Indicator

- (1) The tier indicator identifies investor records that are pass-through entities. These records appear in the PCS as a key case record and as an investor record.
- (2) The tier indicator appears as a pound sign "#", "P" (Parent), "S" (Subsidiary) or "X" (No Load) on PCS reports, and CC TSINQ and CC TSUMY terminal displays.
- (3) PCS Report 8-6, No Load Report, shows the number of tier returns with a no load indicator. PCS Report 8-7, Unperfected Tier Report, shows the number of tiers without a tier indicator.

4.29.3.5.7
(03-01-2006)
**Affected Item/ Partner
Level Penalty Report
Indicator**

- (1) The affected item/ partner level penalty report indicator identifies one-year assessment statute dates that are present only for penalty, or other affected items, purposes. The information is used in monitoring TEFRA OYDs on the PCS 4-4 Report. When the indicator is present, it alerts the CPFs to the fact that the one-year assessment statute date is for a penalty and/or an affected item issue, and that the TEFRA tax adjustment issue is already complete.
- (2) The penalty/affected item report indicator "P" is input along with the OYD after the TEFRA assessment is made.
 - a. The 11111111s must be present in the one-year date field before the penalty and/or affected item date and the "P" date can be input.
 - b. Overlay the 11111111s with the penalty and/or affected item date, Investor Closing Code and the "P".
 - c. This allows the TEFRA assessment to remain on the PCS and be extracted to the accomplishment tables.
- (3) The penalty/affected item report indicator is displayed on PCS reports and CCs TSINQ and TSUMY screens immediately after the one-year assessment statute date, i.e., MMDDYYYYXP (04151998XP) (Where X = the Investor Closing Code)
- (4) The indicator causes penalty/affected item records to sort to separate pages on PCS Report 4-4, and that allows monitoring of the penalty/affected item one-year assessment statute dates separately from the TEFRA one-year assessment statute dates.

Caution: The Taxpayer Relief Act of 1997 changed how penalties are reflected in the key case (also tier) RAR. For report writing and assessment purposes, penalties are treated like partnership items for years ending

after August 5, 1997, the date of enactment of TRA '97. Penalties need to be input separately for the regular audit adjustments.

4.29.3.5.8
(11-27-2017)

**TEFRA Penalty/Affected
Item Code**

- (1) The TEFRA Penalty/Affected Item code determines the type of notice generated for investors in a key case.
- (2) There are five different penalty/affected item codes. Each code has a significant meaning and causes different notices and attachments to be generated. The codes A, P, and X are all applied at the key case level. The codes have the following significance:
 - Blank – No attachments needed
 - A – Affected items apply to the investors
 - D – Deletes any existing TEFRA Penalty/Affected Item code and returns to blank.
 - P – Penalties apply to adjustments
 - X – Penalties apply to adjustments, and there are affected items.
- (3) The codes are input to the key case record using CC TSCHG, item 14–“N” on Form 8339, PCS Change. Where N = A, D, P or X.
- (4) To remove or change a Penalty/Affected Item code,
- (5) The notice codes will cause the generation of the following notices:

Penalty/ Affected Item Code	Package type	Notice	Attachment
Blank	60 Day	870 –PT	N/A
Blank	FPAA	870 –PT	N/A
A (for affected item)	60 Day	870-LT	N/A
A (for affected item)	FPAA	870 –PT	E

Note: D is used to remove any existing TEFRA Penalty/Affected Item code and return the field to **Blank**.

Note: The settlement Forms 870-PT/LT generated by PCS will be coded to identify whether it was generated with a 60-Day letter or an FPAA. If the settlement form was generated with a 60-Day letter there will be a “60” in the upper left hand corner of the letter under the revision date. Similarly there will be an “FP” in the same location if the agreement was generated with an FPAA.

- (6) The notice code must be present on the key case record for the PCS to generate the appropriate settlement agreements and attachments.
- (7) The attachments are generated with FPAA's where partner level affected items or penalties apply.

- Attachment E explains that affected items are applicable at the partner level and will be assessed through a separate notice.

- (8) The notice code is displayed on CC TSINQ and CC TSUMY screens, PCS Reports 4–4, 6–9, 22–3, and National Directory Reports (Reports 22–1 and 22–2).

4.29.3.5.9
(03-01-2006)
Sum Closed Indicator

- (1) Indicates that all pass-throughs that are linked to the investor have been closed. This is determined by checking the PN CLSD PS IND of the linkage records which are linked to the investor. CC TSCLS sets it to closed if there are no more open linkages.
- (2) The TEFRA Indicator is displayed on the CC TSUMYP screen and the Sum Closed Indicator is displayed on the CC TSUMYI screen. This field is in the same place but depending on whether the definer is a “P” or “I”.

4.29.3.5.10
(11-27-2017)
Partnership Assessment Amount

- (1) The partnership assessment amount is an accumulation of all assessments made at the partner level as the result of adjustments made at the partnership level. The assessment amount is recorded on PCS by the input of CC TSCHG item 05 on an investor. The amount of the assessment input on the partner is added to the last partnership assessment amount.
- (2) If a report is being processed which has more than one key case adjustment passing to the taxpayer, then each assessment must be entered separately. If the incorrect amount is entered when inputting an assessment amount, the amount needs to be corrected. CC TSINQP needs to be researched to determine the Partnership Assessment amount. This is the accumulation of all partner assessments related to the key case. To correct this amount, the correct accumulated amount needs to be entered using CC TSCHG item 18. For example, if a CC TSCHG item 05 assessment was entered that reflected assessments from two different key cases, then the amount of the overstatement needs to be backed out of the Partnership Assessment Amount reported for the key case entered on the Form 8339, PCS Change. A CC TSINQ must be reviewed to determine the current total in the Partnership Assessment amount. If the Partnership Assessment amount is \$200,000, and the amount of the overstatement is \$1,000, then a CC TSCHG item 18 entry of \$199,000 needs to be made to reset the Partnership Assessment amount total to the correct amount. This entry should only be made by the PCS Coordinator.
- (3) This amount can be viewed using CC TSINQP.

4.29.3.5.11
(11-27-2017)
Partnership Adjustment Amount

- (1) The partnership adjustment amount reflects the amount of adjustment made at the partnership level. This amount is input using CC TSCHG item 08 when the key case Notice/Closing package is received from the Technical Services (Field) TEFRA Coordinator.
- (2) The CC TSCHG 08 must be entered before a CC TSNOT can be input to generate a 60-day Letter or an FPAA.

Note: A CC TSCHG 08 should be entered for all key cases being adjusted, both TEFRA, Tier and ILSC.

- (3) A dollar amount or “NC” for no-change can be entered.

- (4) The amount to enter as the adjustment amount will vary. As a rule, all adjustments should be combined to arrive at one net adjustment. Adjustments to credits will be divided by 30% (credit amount / 30% = credit adjustment amount). This will allow credits and ordinary income/expense adjustments to be combined without skewing the results due to the credits.
- (5) This amount can be viewed using CC TSINQP.

4.29.3.6
(03-01-2006)
**Other PCS Unique
Database Elements**

- (1) The following sub-sections discuss additional database elements that apply to a record.

4.29.3.6.1
(04-01-2007)
User Special Message

- (1) The PCS provides a unique field to add an optional message to a linked record. Up to 70 characters, letters or numbers, can be used. "Sub. of (TIN of parent company)" is an example.
- (2) User special messages for key case or investor records are added and updated using Form 8339, PCS Change, item 07, and appear on the CC TSINQ display.

4.29.3.6.2
(03-01-2006)
**Report Package
Received Date**

- (1) The package received date is the date the report package is received by the campus. The report package received date can be input by CCs TSCHG, TSCHGM or MSCHG. If input via CCs MSCHG or TSCHGM, the Report Package Indicator Code will automatically be input on all investors controlled by the campus initiating the CC MSCHG or TSCHGM. If input by CC TSCHG, the Report Package Received Indicator Code and Report Package Received Date will have to be updated separately.

4.29.3.6.3
(04-01-2007)
**Report Package
Received Indicator
Codes**

- (1) The Report Package Received Indicator Code is input by CC TSCHG (item 22) using Form 8339, PCS Change, when the investor campus receives the complete report writing package. An incorrect report package received indicator can be removed by inputting a "D" in item 22.
- (2) When the report writing package is received in the CPF, the Report Package Received Indicator Code is immediately updated to "Y". If input using CC TSCHG, item 22, then the Report Package Received Date must also be updated using CC TSCHG, item 27. This prevents requests to the key case CPF for report packages that were received in the investor CPF, but were not associated with the investor returns.
- (3) CC TSCHGM can be used to input the Report Package Received Date. The Report Package Received Indicator will automatically be updated to a "Y".
- (4) The report package received indicator field for the investor linkage record is also used to indicate that the return is not under control of the CPF or the statute was protected. See Exhibit 4.29.3-3, Report Package Received Indicator Codes, for the listing of these additional indicators and their meaning.

Reminder: Investor returns containing a CIC indicator, aging reason code 4., Joint Committee Cases, and Other Specialty Corporate Cases (Form 1120F, 1120L, ND, PC, REIT, RIC AND SF, 1120F AND FSC) are forwarded to the field office by the CPF.

- (5) Records with a report package received indicator code other than “Y” are listed on separate pages, by indicator, on PCS Report 4–4, TEFRA One-Year Assessment Statute Date Listing.
- (6) The report package received indicator code may be displayed using CC TSUMYI and CC TSINQI.

4.29.3.6.4
(11-27-2017)

TMP Name and Address

- (1) The TMP name and address is input on the key case record by CC TSCHG, items 20, 23, 24, and 25.
- (2) The TMP name field must NOT include the words Tax Matters Partner.
- (3) These data elements are used by the PCS to generate TMP settlement letters and docketed appeals settlement offers.

4.29.3.6.5
(01-01-2003)

Aging Elements

- (1) The following elements discuss automatic system actions that are time sensitive.

4.29.3.6.5.1
(03-01-2006)

Purge Date

- (1) The purge date is the date that a record drops off the PCS database. The purge date is automatically set to two months beyond the date that AIMS status code 90 went on the account.
- (2) If the purge date is reached for a closed key case record that still has an open linkage, the purge date is automatically extended by two months. (A closed key case will also remain on the system if a PN record has another open linkage, even though the linkage is closed with 1111111s for the status code 90 key case. This can cause PS records to remain on the PCS long after they are closed on AIMS and all the PCS records have 1111111s.)
- (3) The purge date can be extended or accelerated by CC TSCHG, using Form 8339, PCS Change, item 12, or CC TSCHGM, PCS Change – Multiple Investor Records, using Form 8344 item 12.

4.29.3.6.5.2
(11-27-2017)

424 Drop Date

- (1) The 424 drop date is the date that a record will drop from the PCS, if the record does not fully establish on AIMS. The presence of the 424 drop date on the record shows that the record has not established on AIMS.
- (2) When the AIMS record is fully established, the 424 drop date is automatically removed. The 424 drop date is set at 90 days from the date the 424 record established on the PCS.
- (3) The 424 drop date may be extended 6 months by CC TSCHG, using Form 8339, PCS Change, item 11, and the literal “EXTEND”.
- (4) The 424 drop date may be updated to the current date to accelerate removal of the record from the PCS. This is accomplished by CC TSCHG using Form 8339, item 11, or CC TSCHGM, PCS Change – Multiple Investor Records, using Form 8344 item 11.

4.29.3.6.6
(01-01-2003)

Number of Linkages

- (1) This data element, found on each pass-through and partner record, is the count of linkages to that record.
- (2) The number of linkages is displayed on each CCs TSINQ and TSUMY output screen and on the PCS IVL reports.

4.29.3.6.7
(11-27-2017)

**Promoter/Promotion
Number**

- (1) The promoter number is used to link horizontally related key case returns on the PCS. The numbers are assigned by the Headquarters SB/SE TEFRA Analyst .
- (2) CC TSLOD requires the input of one of the following promotion numbers:
 - a. Identifies related key case returns within targeted projects determined by Headquarters, or those assigned by Headquarters, Field Support: Generally, 5NNNAA for all cases assigned numbers prior to January 2002. After January 2002, 2NNNAA is for SB/SE, and 3NNNAA is for LB&I. Where N = identifying numbers, and A = division identification. (CC for Chief Counsel, AP for Appeals, LM for LB&I, and SB for SB/SE. (IS for Industry Specialization and EX for Examination assigned prior to January 2002)). Generally, the alpha extension assignments are determined by the location of the key case returns when the project is first identified. Other groups of promotion codes can be created by Headquarters as needed.

2, 3, or 5	NNN	AA
National Headquarters prefix	Three numeric numbers assigned in 000–999 sequence	Two alphabetical letters assigned in AA–ZZ sequence by National Headquarters

- b. TNTS—TEFRA non-tax shelter returns. This is the default promoter code unless a special code as specifically assigned. A special project code of 0013 must also be present on these returns. Source code 23 will be used on the record. A “T” indicator must be on the key case record. Generally, the tax period ends December 31, 1982, or later.
- c. 5000EX—Identifies key cases that are established on the PCS because an amended key case return (AAR) was filed, and adjustments must be made to the returns of the investors. These returns will have a special project code of 0015—TEFRA Amended. Usually they will also have a source code of 35. There must be a “T” indicator for the amended key case return on the PS record.
- d. Other—ILSC and non-tax shelter returns. Generally, this category is returns that meet the small partnership exception to the TEFRA definitions. ILSC investors suspended in the campus will have a source code of 64 and a project code of 0000. A “T” indicator cannot be on the key case record.

Note: Other ranges of promoter numbers are available and can be created by the HQ TEFRA Analyst.

- (3) The promotion number present on the key case PCS record must be used when subsequent key case years are input using CC TSLOD. It can also be changed using CC TSCHG, item 10.
- (4) The promoter number must also be used when loading tiers (and sub-tiers, etc.) of a key case.

- (5) PCS Report 8–5 is used to monitor inventory and accomplishments of records with a promotion number.

4.29.3.6.8
(03-01-2006)
Project Code

- (1) The special project code is a four digit code. All old project codes will be preceded by a zero. There is also a related Examination Returns Control System (ERCS) tracking code that is part of the Special Project Code. The ERCS tracking code can be found using CC TSINQ.
- (2) CC MSCHG, Form 8336, Mass Change, can be used to update the project codes for all CPF controlled investor cases. The only project codes that can be updated are 0013 and 0015.

4.29.3.6.9
(09-02-2008)
Tracking Code

- (1) The tracking code is a four digit code. This code can now be added as part of CC TSLOD and can be applied to campus controlled investors.

4.29.3.6.10
(11-27-2017)
Settlement Date

- (1) The settlement date is the date the settlement agreement is countersigned for the Service on behalf of the Commissioner by the designated official.
- (2) The date must be entered within 14 days of execution for the Commissioner.
- (3) The name and address of the TMP must be entered before the settlement date is input. Input of the settlement date will generate Letter 2513, Tax Matters Partner Settlement Letter, for the TMP of a partnership.
- (4) The date is input by CC TSCHG, using Form 8339, PCS Change, item 21. TSCHGM will not generate the Letter 2513, Tax Matters Partner Settlement Letter .

4.29.3.6.11
(01-01-2003)
Docket Number

- (1) The docket number is assigned by the Tax Court when a petition is filed.
- (2) The docket number is input on the key case record by CC TSCHG, using Form 8339, PCS Change, item 28.
- (3) The docket number must be input on the PCS before requesting Appeals Settlement Letters for docketed cases by CC TSNOT.

4.29.3.6.12
(03-01-2006)
Bankruptcy Indicator

- (1) The bankruptcy indicator identifies records of investors who have filed for bankruptcy.
 - a. The indicator is automatically input on the PCS for investors that match AIMS weekly updates for bankruptcy.
 - b. It may also be input manually by either the investor CPF or the key case CPF that receives information of a bankrupt investor.
- (2) The bankruptcy indicator is displayed on PCS Reports 4–4, 22–1, 22–2, and 22–3 as a “B” in the appropriate field. The indicator causes the records to appear on separate pages of Report 4–4. This allows the CPFs to maximize statute control of bankrupt taxpayers.
 - a. Records that have the bankruptcy indicator present and the report package received indicator code is other than “B” will be listed separately. These cases will be listed even when the one-year assessment

statute date field is blank. This list has priority over all other lists. It represents investors that are identified as bankrupt on AIMS, but are not identified as bankrupt on PCS.

- b. Records that have the bankruptcy indicator present and the package received indicator field has a "B" present will be listed separately from the above listing. This represents investors that were identified as bankrupt on AIMS and identified as bankrupt on PCS.
- (3) The bankruptcy indicator is displayed on CCs TSUMYI and TSINQI screens as the literal bankrupt.
 - (4) The indicator appears on the CC TSUMYP as the literal "BKRPT" or "BKRPT RP=X" in lieu of the investor's name.
 - a. Records with the literal "BKRPT" are bankrupt investors that have the bankruptcy indicator present and also have a "B" in the report package received field. This indicates that the file is controlled for bankruptcy purposes by the investor CPF or the field office.
 - b. Records with the literal "BKRPT RP=X" have the bankruptcy indicator present but the literal in the report package area is not "B". This indicates that the file is not controlled for bankruptcy purposes by the investor CPF or field office.

4.29.3.6.13
(03-01-2006)
CTF Indicator

- (1) This element identifies the campus controlling the key case and the underlying investors. When the CPF or PTE inputs the TSLOD for the key case, PCS assigns the appropriate CTF indicator. Brookhaven is assigned a "B" and Ogden is assigned an "O".

Note: PCS has not yet been reprogrammed to change CTF to CPF. PCS will be changed to reflect to a CPF indicator in a future update.

- (2) The CTF indicator can be found on CC TSINQ. This allows the field and appeals offices to identify the controlling campus in the event the need to forward a return. The standard "B" or "O" code is displayed as "BSC" or "OSC" for simplicity.
- (3) CC TSCHG and CC TSCHGM can be used by the campus to change the CTF indicator in the event it is not correct, or an investor gets transferred between campuses.
- (4) **It is important that the CTF indicator be correct. The PCS reports use the CTF indicator to determine which campus the data is reported.**
- (5) Appeals has special instructions for identifying the proper campus. Because all Appeals cases are controlled under the a 6xx PBC, systemically determining the controlling campus is not as easy. As a result, the computer defaults ownership to BSC if it cannot determine the proper owner. If the CC TSINQ for an Appeals case displays a CTF indicator of BSC, then a CC TXMODC must be pulled to ensure that Brookhaven controls the case.

4.29.3.6.14
(03-01-2006)
Schedule K-1 Address

- (1) The database provides four different fields to record the partner Schedule K-1 information. They are:
 - K-1 Name
 - K-1 Street Address

- K-1 City, State, Zip
- K-1 Additional Name Line

- (2) The first two fields may be 1-35 characters. A "D" may be entered into the fields to delete any stored information.
- (3) For K-1 Name, if the MFT is 05, 20, 21, 30, 52, or 53 this line must have a semicolon. Only one blank is allowed, preceding the suffix, and preceding the middle initial. The individual name format is [last name space suffix (if any); first name space initial (if any)] (Public III;Jon Q.)
- (4) For K-1 City, State, Zip, the format is CITYbbSTbbZIP. ("b" = space) This can be 1-38 characters.
- (5) For parent-sub information IRM 4.29.2.3.3., Establishing Parent/Subsidiary Returns.

4.29.3.6.14.1
(06-13-2005)
**Entering a Foreign
Address**

- (1) The same information applies as above, except for the following:
 - a. For K-1 Street Address, the name of the foreign city will be entered in this field.
 - b. For K-1 City, State, Zip, the foreign country will be entered as the CITY, the STATE will be replaced with "b", and the ZIP will be left blank. For example, Englandbbb.,
 - c. For K-1 Additional Name Line, the foreign street address will be entered in this field.

4.29.3.6.15
(11-27-2017)
Employee Indicator

- (1) This feature allows campuses to generate letters with a variety of employee contacts, rather than just one.
- (2) This field is used to designate the employee contact information on generated letters. The field contains three characters, with the first character being a required field. The remaining two fields are optional.
- (3) This indicator is used when generating notices. The indicator consists of a three character field, (ANN) where A = alpha and N = numeric.
- (4) The first character **must** be entered, and **must** be either a "B" for Brookhaven or an "O" for Ogden. This alpha indicator determines the campus where the notices will be printed.
- (5) Add CC TSL0D and CC TSN0T Info
- (6) The two numeric characters (01 to 99) can be assigned as needed. A specific number can be assigned to an employee, and when that number is entered the employee's name and contact information will appear on the letter. A 99 **must** be entered on the system with the contact information; all other values are optional. If no number is entered, the contact information assigned to number 99 will serve as the default. All other employees may be assigned numbers 01 through 98.
- (7) There must be contact information loaded into number 99. 99 is the default account and will be used when no number is entered.
- (8) Campus employees should prepare Form 8346, PCS Notice Parameters, with their appropriate contact information. The form should be approved by the PCS

Coordinator, and or the Unit Manager. An ITAMS ticket must then be opened. Include the following information in the ticket along with a copy of the Form 8346:

- a. "I am requesting that the Employee ID be changed on the PCS Notices. The change information is provided on the attached Form 8346, Notice Parameters. Please assign to AD-COMP-RC-BCMS-AIMS".

4.29.3.6.16
(11-27-2017)

**Changing Name of
Director on Notices**

- (1) PCS notices are printed with the name of the campus director or other management official. If a campus experiences a change in directorship, the PCS parameters need to be updated as soon as possible.
- (2) Contact the HQ Campus Analyst to discuss the change.

Exhibit 4.29.3-1 (08-09-2019)

Location of PCS Database Elements (Text 4.29.3.1)

Database Element:	Located On: Key Case	Located On: Investor	Located On: Linkage*	Displayed On: Report	Displayed On: Terminal
60-Day Date	Yes	Yes	No	Yes	TSINQ, TSUMY
120-Day Date	Yes	No	No	Yes	TSINQP
424 Drop Date	Yes	Yes	No	Yes	TSINQ
Assessment Amount	No	Yes	Yes	No	TSINQI
Bankruptcy Indicator	No	Yes	No	Yes	TSINQI, TSUMY
Clean Case Indicator	No	Yes	No	Yes	TSINQP
CTF Indicator	Yes	Yes	Yes	No	TSINQ
Docket Number	Yes	No	Yes	No	TSUMYP
Number of Linkages	Yes	Yes	No	Yes	TSINQ, TSUMY
One-Year Assessment Date	No	Yes	Yes	Yes	TSINQI, TSUMY
Investor Closure Code	No	Yes	No	No	TSINQI
Partnership Adjustment Amount	Yes	No	No	No	TSINQP
Partnership Assessment Amount	Yes	No	No	No	TSINQP
Penalty/Affected Item Indicator	Yes	No	No	Yes	TSINQI, TSUMY
Penalty/Affected Item Report Indicator	No	Yes	Yes	No	TSINQ, TSUMY
PICF Code	Yes	Yes	No	No	AMDISA, TSINQ
Promoter/ Promotion Number	Yes	Yes	No	Yes	TSINQ, TSUMY
Purge Date	Yes	Yes	No	Yes	TSINQ
Report Package Received Indicator	No	Yes	Yes	Yes	TSINQI, TSUMYI
Report Writing Time	No	Yes	Yes	No	TSINQI
Settlement Date	No	Yes	Yes	No	TSINQI
TEFRA Indicator	Yes	Yes	Yes	Yes	TSINQ, TSUMY
Tier Indicator	Yes	Yes	No	Yes	TSINQ, TSUMY
TMP Name and Address	Yes	No	No	No	TSINQP
Tracking Code	Yes	Yes	Yes	No	TSINQ
User Special Message	Yes	Yes	No	Yes	TSINQ
*Linkage record date elements are accessed with reference to the partner record using CC TSINQ.					

Exhibit 4.29.3-2 (11-27-2017)**PICF Indicator Codes and Conditions (Text 4.29.3.4.3 and 4.29.2.5.5)**

PICF INDICATOR	CONDITION
Blank	NO PARTNERSHIP INVESTOR CONTROL FILE DATA
0	PREVIOUSLY CONTROLLED ON PCS.
1	LINKED TEFRA KEY CASE
2	LINKED ILSC KEY CASE
3	ELECTING LARGE PARTNERSHIP KEY CASE
4	INVESTOR WITH BOTH OPEN TEFRA LINKAGE AND OPEN ILSC LINKAGE
5	INVESTOR WITH AT LEAST ONE OPEN TEFRA KEY CASE LINKAGE
6	INVESTOR WITH AT LEAST ONE OPEN ILSC CASE LINKAGE
7	INVESTOR WITH NO OPEN LINKAGES (Last closed linkage was TEFRA)
8	INVESTOR WITH NO OPEN LINKAGES (Last closed linkage was ILSC)

Exhibit 4.29.3-3 (11-27-2017)

Report Package Received Indicator Codes (Text 4.29.3.5.2 and 4.29.4.4.3)

LITERAL	MEANING
Y	REPORT PACKAGE RECEIVED
A	APPEALS CONTROL
B	BANKRUPTCY
C	DOCKETED COURT CASE
D	Used to delete a previously entered value
M	PARTIALLY AGREED or PROTECTIVE MANUAL ASSESSMENTS
R	CLOSING PACKAGE RECEIVED BY THE FIELD (JOINT COMMITTEE, CIC, AND OTHER CORPORATE SPECIALTY RETURNS)
S	STATUTORY NOTICE ISSUED

