



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.29.4

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EFFECTIVE DATE

(08-12-2019)

PURPOSE

- (1) This transmits a revision for IRM 4.29.4, Pass-Through Control System (PCS) Handbook, PCS Reports.

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 4.29.4.1 - 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 4.29.4.1.1 paragraph (2).
- (3) IRM 4.29.4.1.1. - Background. Remove paragraph (2) and moved the contact information to IRM 4.29.4.1 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) where appropriate. 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 4.29.4, 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.

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4.29.4
PCS Reports

Table of Contents

- 4.29.4.1 Program Scope and Objectives
 - 4.29.4.1.1 Background
 - 4.29.4.1.2 Authority
 - 4.29.4.1.3 Responsibilities or Roles and Responsibilities
 - 4.29.4.1.4 Program Management and Review
 - 4.29.4.1.5 Program Controls
 - 4.29.4.1.6 Terms/Definitions/Acronyms
 - 4.29.4.1.7 Related Resources
- 4.29.4.2 General PCS Report Information
- 4.29.4.3 National Directories
 - 4.29.4.3.1 General Information on National Directories
 - 4.29.4.3.2 National Directory, Key Case TIN Sequence, Report 22–1
 - 4.29.4.3.3 National Directory, Promoter Number Sequence, Report 22–2
 - 4.29.4.3.3.1 Proper Access and Security of CD-ROM Data
 - 4.29.4.3.4 National Directory, Field or CTF, Report 22–3
- 4.29.4.4 Database Maintenance Reports
 - 4.29.4.4.1 General Information on Database Maintenance Reports
 - 4.29.4.4.2 Real-time Error Register, Report 1–1
 - 4.29.4.4.3 Deleted Investors, Report 7–3
- 4.29.4.5 Statute Reports
 - 4.29.4.5.1 General Information on Statute Reports
 - 4.29.4.5.2 Number of Returns by One-Year Assessment Statute Date, Report 2–2
 - 4.29.4.5.3 TEFRA One-Year Assessment Statute Date Listing, Report 4–4
 - 4.29.4.5.4 Incomplete TEFRA Key Case Closures for Key Case Campus, Report 5–5
 - 4.29.4.5.5 Incomplete NonTEFRA Key Case Closures for Key Case Campus, Report 5–5(N)
 - 4.29.4.5.6 Incomplete Appeals TEFRA Key Case Closure for Key Case Campus, Report 5-5(A)
- 4.29.4.6 Action Reports
 - 4.29.4.6.1 General Information About Action Reports
 - 4.29.4.6.2 TEFRA Key Case Action Report for Campus CTF, Report 21–3
 - 4.29.4.6.3 NonTEFRA Key Case Action Report for Campus CTF, Report 21–3(N)
 - 4.29.4.6.4 Changed TEFRA Key Cases, Report 5–1
 - 4.29.4.6.5 TEFRA CTF Investors With New NonTEFRA Linkages, Report 5–3
 - 4.29.4.6.6 Weekly Update Report of PCS Investors by Key Case, Report 5–4(I)
 - 4.29.4.6.7 Weekly Update Report of Key Case Transfers, Report 5–4(K)
 - 4.29.4.6.8 No Load Tier Report, Report 8-6

-
- 4.29.4.6.9 Unperfected Tier Report, Report 8-7
 - 4.29.4.7 Special Purpose Reports
 - 4.29.4.8 PCS Run Control Reports
 - 4.29.4.8.1 PCS59
 - 4.29.4.8.2 PCS62
 - 4.29.4.8.3 PCS65
 - 4.29.4.8.4 PCS68
 - 4.29.4.8.5 PCS85
 - 4.29.4.8.6 PCS87
 - 4.29.4.9 PCS IVL

Exhibits

- 4.29.4-1 PCS Reports (Text 4.29.4.2)
- 4.29.4-2 Error Register Reject Literals (Text 4.29.4.4.2)

4.29.4.1
(08-12-2019)
Program Scope and Objectives

- (1) This Internal Revenue Manual (IRM) section provides an explanation of the reports generated from the Pass-through Control System (PCS) database.
- (2) **Purpose:** This IRM is to describe the use and basic guidelines for working PCS generated reports.
- (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.

4.29.4.1.1
(08-12-2019)
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.

4.29.4.1.2
(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.

4.29.4.1.3
(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), 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.

4.29.4.1.4
(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.
- (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.

4.29.4.1.5
(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.

4.29.4.1.6
(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 (OYD)	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.

4.29.4.1.7
(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

4.29.4.2
(11-27-2017)**General PCS Report Information**

- (1) This section is broken into four PCS report categories:
 - National Directories,
 - Database maintenance reports,
 - Statute processing reports, and
 - Key Case Action Reports.
 - (2) Exhibit 4.29.4-1, PCS Reports, provides a summary of each report generated by PCS.
 - (3) Each report is generated for the field and CPFs based on the CTF Code.
- Note:** The term campus refers to both Brookhaven and LB&I Pass-through Entities (PTE) Ogden.
- (4) In general, the Brookhaven campus works all SB/SE key cases (Primary Business Code (PBC) 2XX), and the Ogden PTE works all LB&I key cases (PBC 3XX) and their related investors (PBC 398).
 - (5) Appeals cases (PBC 6XX) will be worked in each campus. PCS will determine the correct campus and segregate the cases to the proper reports.
 - (6) Each campus is responsible for distributing copies of report data to the field and/or Appeals offices.

4.29.4.3
(01-01-2003)**National Directories**

- (1) The following sub-sections relate to national listings of the information in the database, restated for different parameters.

4.29.4.3.1
(11-27-2017)**General Information on National Directories**

- (1) The following three reports are national directories:
 - National Directory, Key Case TIN Sequence, Report 22-1,
 - National Directory, Promoter Number Sequence, Report 22-2, and
 - National Directory, Field/CTF, Report 22-3.
- (2) Reports 22-1 and 22-2 are produced monthly on Control-D. Report 22-3 is a printed report.

4.29.4.3.2
(11-27-2017)**National Directory, Key Case TIN Sequence, Report 22-1**

- (1) Report 22-1, produced monthly, lists key case records in Taxpayer Identification Number (TIN) order with linked investor records in TIN order grouped by PBC.
- (2) The report reflects open key case records and closed key case records which have at least one open linked investor record. Open key cases are in a status code below 80. Closed key cases are in a status code 80 or above.

Caution: These are Examination definitions and reflect whether the key case can be found in the AIMS open case database or closed case database. The actual PCS, Appeals, and Service definition is “any case under status code 90 is open”.

- (3) Following the TIN sequence listing, an alpha listing of key cases is provided. This allows research by DBA name if the key case TIN is not available.
- (4) The report is a research tool providing a history of the key case and linked investors.

- (5) All microfiche must be retained for 30 years. The CD-ROMs must also be kept for thirty years, but recopied every five to seven years. Special procedures must be followed when disposing of microfiche. Please contact the Headquarters TEFRA analyst or the Records Officer prior to disposing of those records.
- (6) Beginning in January 2016 this report is printed and stored on Control-D. CDs are no longer produced.

4.29.4.3.3
(03-01-2006)
**National Directory,
Promoter Number
Sequence, Report 22-2**

- (1) Report 22-2, produced monthly, lists key cases with linked investor records in promoter number TIN sequence. It is used for research; it provides a history of key cases and investors within a promotion.
- (2) The report reflects open key case records and closed key case records which have at least one open linked investor record. Open key cases are in a status code below 80; closed key cases are in a status code 80 or above.

Caution: These are Examination definitions and reflect whether the key case can be found in the AIMS open case database or closed case database. The actual PCS, Appeals, and Service definition is “any case under status code 90 is open”.

- (3) All microfiche must be retained for 30 years. The CD-ROMs must also be kept for thirty years, but recopied every five to seven years. Special procedures must be followed when disposing of microfiche. Please contact the Headquarters TEFRA analyst or the Records Officer prior to disposing of those records.

4.29.4.3.3.1
(04-01-2007)
**Proper Access and
Security of CD-ROM
Data**

- (1) The information provided on the CD-ROMs must be kept in a locked cabinet when not in use.
- (2) The disks are shipped encrypted and password protected. Those authorized to receive the disks will be provided the password.
- (3) For assistance in accessing the data, contact the Headquarters TEFRA analyst.

4.29.4.3.4
(11-27-2017)
**National Directory, Field
or CTF, Report 22-3**

- (1) Report 22-3 lists key case records with all linked investors. Field reports reflect ILSC key cases and their linked investors. CPF reports reflect TEFRA key cases within the campus’s jurisdiction and their linked investors.
- (2) The report includes investor records in a TC424 status. They are indicated by an asterisk to the left of the investor sequence number. One asterisk indicates the record has been in a TC424 status for one month. Two asterisks indicate two months or more.
- (3) The report is generated weekly if at least one investor is a skeletal record. The AIMS 424 Reject Register should be worked with this report. The reject code, listed in IRM 4.4, AIMS/Processing Handbook, identifies the reason for the reject. Research the record, correct the reject condition, and establish the investor in full display.
- (4) This report is used to identify investors with incorrect CPF PBCs. For example, there should be no cases in PBC 295 appearing on Ogden’s report, or PBC 398 cases on the Brookhaven report. When cases like this are seen, the CTF Indicator needs to be corrected.

4.29.4.4
(03-01-2006)

Database Maintenance Reports

- (1) The following sub-sections discuss special reports that identify specific problems in the database.
- (2) These conditions require immediate attention.

4.29.4.4.1
(11-27-2017)

General Information on Database Maintenance Reports

- (1) The following five reports are database maintenance reports:

- Real-time Error Register, Report 1-1, and
- Deleted Investors, Report 7-3.

4.29.4.4.2
(03-01-2006)

Real-time Error Register, Report 1-1

- (1) During centralized processing at MCC, PCS data is input in the database in date and time order of input. An input can be accepted during real-time but rejected during centralized processing if the accessed record is no longer on the Partnership Investor Control File (PICF).
- (2) Report 1-1 notifies the key case field office or CPF of inputs rejected during centralized processing. A literal reject message appears on the report. Literal reject messages are shown in Exhibit 4.29.4-2, Error Register Reject Literals. The command code originally input, as well as pertinent key case and investor information, is included on the error register.
- (3) This error register should be analyzed when received by the PCS Coordinator to ensure that corrected inputs are made. No action is needed for CC TSCLS rejects.
- (4) Retain the report until the next report is received

4.29.4.4.3
(01-01-2003)

Deleted Investors, Report 7-3

- (1) Report 7-3, Deleted Investors, lists investor records dropped from PCS when the only key case linkage has been deleted. The key case linkage is identified on the report to assist contacting the key case field office or CPF.
- (2) The report gives the reason the investor record dropped from the PCS:
 - CC TSDEL;
 - Purge-date realized; or
 - 424-drop date realized.

The report lists all linkage records that were present when the investor record dropped.

- (3) The investor record and key case record are displayed in the following format:
 - The first 12 positions are for an edited TIN;
 - There are two blank positions, then the next two positions are the MFT code; and
 - There are two blank positions, then the next six positions are the tax period.
- (4) Investor records dropped from the PCS are printed on Report 7-3 only once. They do not repeat on subsequent weekly reports. AIMS records are not affected when the record drops from the PCS.
- (5) The investor field function or CPF must determine whether to re-control the case on the PCS, close the case on AIMS, or leave the case controlled on AIMS, but not on the PCS.

- a. To re-control the case on the PCS, submit Form 8341, PCS Establish or Add Without Notice Generation, (using CC TSLOD) to establish the linkage.
- b. If there are other issues (unrelated to the PCS) that require AIMS control, no further action is necessary.
- c. If there is no reason to control the case on the PCS or on AIMS, then the AIMS record must also be closed via Form 5351, Examination Non-Examined Closings, or Form 5546, Return Charge-Out. Refer to IRM 4.4, AIMS/Processing Handbook, for procedures to close non-examined returns.

(6) Retain this report for three months.

4.29.4.5
(01-01-2003)
Statute Reports

(1) The following sub-sections relate to statute reports produced by the PCS.

4.29.4.5.1
(03-01-2006)
General Information on Statute Reports

- (1) The PCS generates four reports that show information about the PCS cases with pending statute of limitation dates. The PCS only provides statute reports with regard to TEFRA one-year assessment statute dates. Fields and CPFs must also utilize AIMS Tables 4.1 and 4.0 to ensure statute dates are protected on all assigned cases.
- (2) Report 2-2 provides a count of records with a one-year assessment statute date on the investor record. Criteria for items excluded from the report are provided below.
- (3) Report 4-4 lists all records on the PCS with a one-year assessment statute date on the investor record.
- (4) Report 5-5 provides a list of key cases within an CPF's jurisdiction that are in status 90 and have linked investors without a one-year assessment statute date.

4.29.4.5.2
(03-01-2006)
Number of Returns by One-Year Assessment Statute Date, Report 2-2

- (1) Report 2-2 is a count of TEFRA investor records with a pending one-year assessment statute date.
- (2) Report 2-2 reflects pending one-year assessment statute records by month for the current month and the following 14 months. Each area in the CPF's jurisdiction is displayed with a breakdown between records in status code 34 and records in a status code other than 34.
- (3) The report does not include investor records that have "11111111" entered in the one-year assessment statute date field.
- (4) The CPF should use the report to determine volume of pending one-year date cases requiring action and for required staffing.

4.29.4.5.3
(11-27-2017)
TEFRA One-Year Assessment Statute Date Listing, Report 4-4

- (1) Report 4-4 lists all CPF investor records that have a TEFRA one-year assessment statute date present on a linkage record. Key case information for linkage records with a one-year date present is displayed to the right of the investor record information.
- (2) The CPFs must ensure reports are written and tax, penalty, and interest are processed prior to the expiration of the one-year assessment statute date.

- (3) Investor records with an entry of A, B, C, M, R, or S in the package received indicator field are listed on separate report pages. See IRM Exhibit 4.29.3-3, Report Package Received Indicator Codes, for the meaning of these codes. Records with MFT code 34 are also listed on separate report pages. All other IMF investors are listed separately from all other BMF investors.
- (4) Investor records added to Report 4-4 within the prior three PCS cycles are identified by the literal "NEW" to the extreme right of the report. Records identified as "NEW" are listed at the beginning of each separate sort for the report.
- (5) The "NEW" investor records are listed in one-year assessment date order followed by all other investor records in one-year assessment statute date order. If an investor has multiple linkages with a one-year date present, the investor and all linkages with a one-year date will be listed on the report by the earliest one-year date.
- (6) An entry of "Y" in the Report Package Received Indicator field signifies that the investor report writing package was received. Follow-up action must be taken to secure packages that have not been received.
- (7) TEFRA investor records, with the TEFRA assessment already processed, appear on this report with a "1111111" one-year assessment statute date. The one-year assessment statute date field MUST NOT be deleted when the TEFRA assessment is made. If it is deleted the investor record reappears on this report as a new investor requiring action, when a mass change update takes place after the assessment is made.
- (8) When the TEFRA assessment is made, the one year assessment statute date must be updated to "1111111".
- (9) If there is an unagreed penalty or affected item issue, the one-year assessment statute date must be updated to the six digit numeric date followed by "P" (YYYYMMDDP) with CC TSCHG. The one-year date for the penalty or affected item issue will be updated to "1111111" when the penalty or affected item is assessed.
- (10) One-year assessment statute dates that have been updated to "1111111" for investors linked to a tier with multiple key case linkages, will be removed from the linkage record with an entry of "T" in item 05 of CC TSCHG.
 - a. This will allow subsequent one-year assessment statute dates to pass-through to the tier investors, and it retains accomplishments from the investor report.
 - b. The "Y" report package received indicator must also be removed, after the partial assessment has been made and before the investor file is suspended, before the next adjustment.

4.29.4.5.4
(03-01-2006)
**Incomplete TEFRA Key
Case Closures for Key
Case Campus, Report
5-5**

- (1) Report 5-5 lists key cases that are in status 90 that have linked investors without a one-year assessment date.
- (2) The key case CPF will use this report in conjunction with Report 21-3, TEFRA Key Case Action Report, for the Campus CPF, to ensure timely receipt of incoming packages.

- (3) The key case CPF must input one-year assessment statute dates on each linked investor when there is sufficient information in the key case administrative file to determine the correct date.
- (4) The key case CPF must coordinate with the key case field office when there is insufficient information:
 - a. To provide the CPF with the closing package; or
 - b. To secure the key case return and take appropriate action.
- (5) Retain this report for two years. It will be reviewed by the National Headquarters Office when the CPF is on the visitation schedule. In general, no local jurisdiction investor, other than an investor in Appeals or the courts, should cause a local key case to appear on this report.

4.29.4.5.5
(03-01-2006)
**Incomplete NonTEFRA
Key Case Closures for
Key Case Campus,
Report 5-5(N)**

- (1) Report 5-5(N) lists ILSC key cases that are in status 90 that have linked investors without a report package received indicator date.
- (2) The key case CPF must input the report package received indicator code on each linked investor when a report is received.
- (3) The key case CPF must coordinate with the key case field office when a package cannot be located:
 - a. To provide the CPF with the closing package; or
 - b. To assist in securing the key case return.
- (4) Retain this report for two years. It will be reviewed by the National Headquarters Office when the CPF is on the visitation schedule.

4.29.4.5.6
(11-27-2017)
**Incomplete Appeals
TEFRA Key Case
Closure for Key Case
Campus, Report 5-5(A)**

- (1) Report 5-5 lists Appeals key cases that are in status 90 that have linked investors without a one-year assessment date.
- (2) The key case CPF will use this report in conjunction with Report 21-3, TEFRA Key Case Action Report, for the Campus CPF, to ensure timely receipt of incoming packages.
- (3) The key case CPF must input one-year assessment statute dates on each linked investor when there is sufficient information in the key case administrative file to determine the correct date.
- (4) The key case CPF must coordinate with the key case Appeals office when there is insufficient information:
 - a. To provide the CPF with the closing package; or
 - b. To secure the key case return and take appropriate action.
- (5) Retain this report for two years. It will be reviewed by the National Headquarters Office when the CPF is on the visitation schedule. In general, no local jurisdiction investor, other than an investor in Appeals or the courts, should cause a local key case to appear on this report.

4.29.4.6
(01-01-2003)
Action Reports

- (1) The following sub-sections relate to reports that identify a needed action, but an immediate response is not required.

4.29.4.6.1
(11-27-2017)

**General Information
About Action Reports**

- (1) The following reports are action reports:
 - a. TEFRA Key Case Action Report CTF, Report 21-3,
 - b. NonTEFRA Key Case Action Report for Campus CTF, Report 21-3(N)
 - c. Changed TEFRA Key Cases, Report 5-1,
 - d. TEFRA CTF Investors with New NonTEFRA Linkages, Report 5-3, and
 - e. Weekly Update Report of PCS Investors by Key Case, Report 5-4.
- (2) All action reports should be retained for three months.

4.29.4.6.2
(11-27-2017)

**TEFRA Key Case Action
Report for Campus CTF,
Report 21-3**

- (1) Report 21-3 lists TEFRA key cases, by Primary Business code within the campuses jurisdiction, when the TEFRA key case record enters status code 27, 28, 29, or 80 and above for the first time. This gives the CPF an alert that key case adjustments have been finalized and will be moving into the notice phase.
- (2) The date the FPAA was issued to the TMP is displayed to determine the date by which all investor FPAA's must be issued. Investor FPAA's must be issued within 60 days of the date the FPAA was mailed to the TMP.
- (3) The key case administrative file will be reviewed to determine if the necessary documentation was received from the field office, or if follow up is needed.

Status	Definition	Action
Status 27	PREPARE TEFRA LETTER: TEFRA and ILSC key case and/or investor closed to Technical Services for processing of agreed cases, issuance of no change letters, preparation of 60-day and FPAA letters, and preparation of certain TEFRA investor statutory notices.	If the package was received, process according to IRM 4.31. If the package was not received, contact Technical Services.
Status 28	TEFRA LETTER ISSUED: TEFRA key case - 60 day letter or FPAA has been issued or an FPAA default package is in process.	If the package was received, process according to IRM 4.31. If the package was not received, contact Technical Services or Appeals
Status 29	OTHER TEFRA SUSPENSE: TEFRA key case and/or investor in suspense.	No Comment
Status 80	Note the file that the audit file was transferred to Appeals	No Comment
Status 82	Note the file that the key case is docketed	Update PCS with the docket number via CC TSCHG, item 28
Status 90	Verify that the key case administrative file was closed	One-year assessment statute dates, "11111111", or "22222222" should be present for all investors

(4) Verify that all investors had a proper closing action as follows:

- a. Accepted Form 870-PT, Agreement to Partnership Items and Partnership Level Determinations as to Penalties, Additions to Tax, and Additional Amounts;
- b. Accepted Form 870-LT, Agreement to Partnership Items and Partnership Level Determinations as to Penalties, Additions to Tax, and Additional Amounts and Agreement for Affected Items;
- c. Accepted Form 870-PT(AD), Settlement Agreement For Partnership Items and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts;
- d. Accepted Form 870-LT(AD), Settlement Agreement For Partnership Items and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts, and Agreement for Affected Items;
- e. Accepted Form 906, Closing Agreement on Final Determination Covering Specific Matters;

- f. Defaulted FPAA, Notice of Final Partnership Administrative Adjustments;
or
- g. Court decision.

(5) Retain this report for three months.

4.29.4.6.3
(11-27-2017)

**NonTEFRA Key Case
Action Report for
Campus CTF, Report
21-3(N)**

- (1) Report 21-3(N) lists ILSC key cases, by Primary Business code within the campuses jurisdiction, when the ILSC key case record enters status code 27, 28, 29, or 80 and above for the first time. This gives the CPF an alert that key case adjustments have been finalized and will be moving into the notice phase.
- (2) The key case administrative file will be reviewed to determine if the necessary documentation was received from the field office, or if follow up is needed.

Status	Action	Note:
Status 80	Note in the file that the audit file was transferred to Appeals	The field should only send a key case to Appeals if a field controlled investor files a protest. The field should be contacted to ensure that an investor under their control filed a protest.
Status 90	Verify that the key case administrative file was closed	"22222222" should be present for all investors. If no closing package was received, contact the field and secure the return.

(3) Retain this report for three months.

4.29.4.6.4
(08-12-2019)

**Changed TEFRA Key
Cases, Report 5-1**

- (1) All key cases whose TEFRA indicator was changed using CC TSCHG or CC MSCHG during the previous three weeks are listed with their linked investors.
- (2) Key case and investor campuses use this report to ensure that returns are properly controlled and that administrative files accurately reflect return status.
- (3) Key case CPFs should verify that the change to the key case TEFRA indicator is correct.
 - a. If the change from ILSC to TEFRA is correct, contact the key case examiner and secure the appropriate TMP notices and issue applicable notices to the appropriate notice partners. Secure a copy of the investor return from the examining agent if not controlled by the CPF.
 - b. If the change from TEFRA to ILSC is correct, verify the partner statutes are valid and secure extensions as needed. Notify the examining agent

of any barred partner statutes and refer the file to the statute coordinator. Secure a copy of the investor return from the examining agent if not controlled by the CPF.

- c. If you believe the change from TEFRA to ILSC is incorrect, follow up with the Campus TEFRA or ILSC Coordinator.

- (4) Retain this report for three months.

4.29.4.6.5
(11-27-2017)
**TEFRA CTF Investors
With New NonTEFRA
Linkages, Report 5–3**

- (1) This report identifies returns in status 34, employee group code 58XX, to which an ILSC linkage has been added within the last three weeks.
- (2) Returns listed on this report should be forwarded to ILSC suspense.
 - a. AIMS control is updated to ILSC status 33 and employee group code 5416.
 - b. The statute of limitations date is corrected on AIMS.
- (3) An asterisk (*) identifies the new ILSC linkage which was added.
- (4) Retain this report for three months.

4.29.4.6.6
(03-01-2006)
**Weekly Update Report of
PCS Investors by Key
Case, Report 5–4(I)**

- (1) This report is a listing, for the key case CPF, of investors that match AIMS weekly updates for bankruptcy, Criminal Investigation, Disaster Related, Combat Zone, and potentially dangerous taxpayer (PDT) transactions.
- (2) The report should be associated with the key case administrative file and appropriate action taken:
 - a. Bankruptcy: Ensure the one-year assessment statute date and “Bankrupt” literal is input and the TEFRA literal is removed from PCS. This will prevent future TEFRA notices from generating.
 - b. Criminal Investigation: Coordinate with Criminal Investigation to determine whether the investor should receive a notice when a package is received from TEFRA notice mail out.
 - c. PDT: Annotate the key case administrative file that the investor is potentially dangerous.
- (3) The investor CPF receives the AIMS Weekly Update Report with these messages.
- (4) Retain this report for three months.

4.29.4.6.7
(03-01-2006)
**Weekly Update Report of
Key Case Transfers,
Report 5–4(K)**

- (1) The report will list the key cases that have transferred into the CPF during the given week. The report will list cases transferred in from the field, Appeals or another campus. This listing will afford the CPF notice that a key case has been transferred to them.

4.29.4.6.8
(11-27-2017)
**No Load Tier Report,
Report 8-6**

- (1) The report list tiers with an “X” tier indicator. A decision was made by the CPF not to link the partners of these tiers because a material adjustment is unlikely.

4.29.4.6.9
(09-02-2008)

**Unperfected Tier Report,
Report 8-7**

- (1) This report lists tier partnerships that have not been perfected. An unperfected tier is one that does not have a tier indicator of “#” or “X”. The CPF should work this report timely to ensure that all tiers partners are linked, or determine that the tier should be a ‘no-load’. These unperfected partnerships must be perfected on the system to maintain adequate control of inventory.

4.29.4.7
(11-27-2017)

Special Purpose Reports

- (1) Special reports are generated from the PCS database to provide management information used to plan staffing levels and for accomplishing special initiatives. These reports should be retained for one year.
- (2) Report 2-3, CTF Workload, provides a count of open TEFRA Notice Investors, TEFRA Report Investors, TEFRA tiers, TEFRA key cases, and TEFRA Key/Tier Cases by CPF jurisdiction. All invalid cases are printed on a run control list for follow-up by the appropriate CPF/PTE. It is used by the National Headquarters to plan CPF staffing.
- (3) Report 2-3(N), CTF NonTEFRA Workload, provides a count of open ILSC Report Investors, ILSC tiers, ILSC key cases, and by CPF jurisdiction. It is used by the National Headquarters to plan CPF staffing.
- (4) Report 6-8, TEFRA Investor Returns/TEFRA Investor Count, totals returns by campus/PTE, field office, and special project code.
- (5) Report 6-8(N), NonTEFRA Investor Returns/NonTEFRA Investor Count, totals returns by campus/PTE, field office, and special project code.
- (6) Report 6-9, Inventory of Key Cases, lists TEFRA key cases in statuses less than 80.
- (7) Report 6-9(N), Inventory of Key Cases, lists ILSC key cases in statuses less than 80.
- (8) Report 6-9A, TEFRA Key Case Count, totals TEFRA key cases in statuses less than 90, broken out by status and tax period. The totals are summarized to show prior year returns, so that overage returns can be effectively monitored.
- (9) Report 6-9A(N), NonTEFRA Key Case Count, totals ILSC key cases in statuses less than 90, broken out by status and tax period. The totals are summarized to show prior year returns, so that overage returns can be effectively monitored.
- (10) Report 8-1, Number of NonTEFRA CTF Investor Returns by Tax Period, counts returns in employee group codes 54XX, if they have only ILSC linkages.
- (11) Report 8-2, Number of NonTEFRA CTF Tiers by Tax Period, totals ILSC CPF (54XX EGC) status 33 tiers.
- (12) Report 8-3, TEFRA Assessments, totals TEFRA assessments, overassessments, and no-changes by dollars and counts.
 - a. The information on the report reflects the assessment amounts input by the CPFs via CC TSCHG when a partial assessment or a full closure is made to an investor account.
 - b. The amount of the assessment is input along with the “11111111” in the one-year assessment statute date field.

- c. The program will only include the last amount input for a given linkage during the weekly reporting cycle.
- d. The report also provides year-to-date accomplishments, report writing inventory, and suspended investor returns.

Caution: Assessment information is only included on Headquarter reports.

- (13) Report 8-3(N), NonTEFRA Assessments, totals ILSC assessments, overassessments, and no-changes by dollars and counts.
- a. The information on the report reflects the assessment amounts input by the CPFs via CC TSCHG when a partial assessment or a full closure is made to an investor account.
 - b. The amount of the assessment is input along with the "22222222" in the one-year assessment statute date field.
 - c. The program will only include the last amount input for a given linkage during the weekly reporting cycle.
 - d. The report also provides year-to-date accomplishments, report writing inventory, and suspended investor returns.

Caution: Assessment information is only included on Headquarter reports.

- (14) Report 8-3A, TEFRA Assessments By Key Case Field Office, totals TEFRA assessments, overassessments, and no-changes by dollars and counts.
- a. The information on the report reflects the assessment amounts input by the CPF's via CC TSCHG when a partial assessment or a full closure is made to an investor account.
 - b. The amount of the assessment is input along with the "11111111" in the one-year assessment statute date field.
 - c. The program will only include the last amount input for a given linkage during the weekly reporting cycle.
 - d. The report also provides year-to-date accomplishments, report writing inventory, and suspended investor returns.

Caution: Assessment information is only included on Headquarter reports.

- (15) Report 8-4, TEFRA Inventory Aging Report, shows aging of TEFRA key cases in status codes 12, 20, 23, 27, 28, and 29. Question the field office when any item is in the same status more than 9 months, except when in status 12.
- (16) Report 8-4(N), NonTEFRA Inventory Aging Report, shows aging of TEFRA key cases in status codes 12, 20, 23, 27, 28, and 29. Question the field office when any item is in the same status more than 9 months, except when in status 12.
- (17) Report 8-5, TEFRA Assessments by Promoter Number, provides accomplishments for cases with a promotion number NNNNAA where N = number and A = alpha numeric.

Caution: Assessment information is only included on Headquarter reports.

4.29.4.8
(11-27-2017)
**PCS Run Control
Reports**

- (1) The run controls contains various counts of records processed by the programs. These counts include the number of records in the input file read by the program (a INPUT-COUNT); a count of how many records the program bypasses instead of processing (a BYPASS-COUNT); how many records that are not bypassed but contain an error (an ERROR-COUNT); and how many records that are not bypassed (processed) and are considered valid (a VALID-COUNT).
- (2) The different programs usually check the values of certain fields in a record to determine whether or not a record is added to the different counts. For example, the Primary Business Code (PBS) is checked for certain values. If the value matches one of the specified values, the valid count is recorded. If the campus that controls the partner record (PN) isn't Ogden or Brookhaven, then the record is added to the error count.

4.29.4.8.1
(11-27-2017)
PCS59

- (1) The bypassed records count is a count of records whose LN-PN-TEFRA-CD is not a space (i.e., a TEFRA case) or if the PBC-PTR field is not equal to 700.
- (2) The valid records count are those records whose PBC-PTR field doesn't equal 700 (any invalid PBC), and if (the TEFRA-ASSMT-RPT-DATE is greater than or equal to the PREVIOUS-DAY) or (the TEFRA-ASSMT-RPT-DATE is less than or equal to the CURRENT-DAY).
- (3) The error count is those records whose PBC and service center code are not a valid combination.

4.29.4.8.2
(11-27-2017)
PCS62

- (1) The bypassed records count includes those records whose LN-1-YR-ASSMT-DATE has either spaces or zeroes as values. It also includes those records whose ASSESSMENT-DATE is more than 998 days in the past.
- (2) The valid records count are those records whose BOD-PBC doesn't contain certain values (398, 301-309, 315-317 or 298) and the APPL-BOD and PN-CTF-IND are "O". Records whose PBC contains other values (295, 201-207, 212-214) and the APPL-BOD and PN-CTF-IND are "B".
- (3) The error count is those records whose PN-CTF-IND is not either "B" or "O" (Brookhaven or Ogden).

4.29.4.8.3
(11-27-2017)
PCS65

- (1) The bypassed records count include those records whose LN-PN-TEFRA-CD is not "T" (i.e., an ILSC case). Also included in the count are those records whose pass-through record key (PS-KEY) is not the same as the previous record's PS-KEY. Those records which do not meet the criteria for a valid record (see below) are also added to the bypassed count.
- (2) The valid records count are those records whose PBC-PTR field doesn't equal 700 (any invalid PBC), and if (the TEFRA-ASSMT-RPT-DATE is greater than or equal to the PREVIOUS-DAY) or (the TEFRA-ASSMT-RPT-DATE is less than or equal to the CURRENT-DAY).
- (3) The error count includes those records whose PBC are not found in a table and the PS record's key is not the same as the previous PS record.

4.29.4.8.4
(11-27-2017)
PCS68

- (1) The bypassed count are those records which do not meet the valid record criteria (see below).
- (2) The valid records count are those records where (the TEFRA-ASSMT-RPT-DATE is greater than or equal to the PREVIOUS-DAY) or (the TEFRA-ASSMT-RPT-DATE is less than or equal to the CURRENT-DAY).
- (3) The error count includes those records whose PBC are not found in a table.

4.29.4.8.5
(11-27-2017)
PCS85

- (1) The bypassed records count are those records which do not meet the valid record criteria below.
- (2) The valid records counts include ILSC cases (the LN-PN-TEFRA-CD not equal to "T"). Also included are those records whose PBC-PTR field doesn't equal 700 (any invalid PBC), and if (the TEFRA-ASSMT-RPT-DATE is greater than or equal to the PREVIOUS-DAY) or (the TEFRA-ASSMT-RPT-DATE is less than or equal to the CURRENT-DAY).
- (3) The error count includes those records whose PBC are not found in a table.

4.29.4.8.6
(11-27-2017)
PCS87

- (1) The run control file lists those records whose TICKLER-PS-KEY is less than the PS-KEY.

4.29.4.9
(01-01-2004)
PCS IVL

- (1) PCS IVL allows each campus to input parameters to generate customized counts or listings of PCS records on a weekly basis.
- (2) The PCS Coordinator will coordinate with campus computer services to input, via a demand terminal, the IVL parameters.
- (3) These reports are generated by the campus for their own purposes. The length of time these reports are retained is up to the campus.

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Exhibit 4.29.4-1 (11-27-2017)

PCS Reports (Text 4.29.4.2)

Report Number	Title	Description	Purpose	Users	Text	Frequency
1-1	REAL-TIME ERROR REGISTERS	List real-time inputs that reject during processing. Exhibit 4.29.4-2 defines reject literals	These reports are used to identify transactions that need to be reinput	PCS Coord	4.4.2,	WEEKLY
2-2	NUMBER OF RETURNS BY ONE- YEAR ASSESSMENT STATUTE DATE	Provides count of cases with 1-Year Assessment Statute Date by month. A separate count is provided for each PBC within an CPF's jurisdiction broken down by status code 34 and other than status code 34	This report is used to schedule workload involving protection of the 1-Year Assessment Statute Date.	CPF	4.5.2	WEEKLY
2-3	CTF TEFRA WORKLOAD	Counts TEFRA key cases and TEFRA investors linkages by CTF Indicator	Used to plan CPF workload and staffing.	HQ	4.6	MONTHLY
2-3(N)	CTF NONTEFRA WORKLOAD	Counts ILSC key cases and ILSC investors linkages by CTF Indicator	Used to plan CPF workload and staffing.	HQ	4.6	MONTHLY
4-4	TEFRA ONE-YEAR ASSESSMENT STATUTE DATE LIST	Lists all cases with a 1-Year Assessment Statute Date	This report is used to identify cases requiring a TEFRA assessment	CPF	4.5.3	WEEKLY and DAILY
5-1	CHANGED TEFRA KEY CASES	Lists key cases where the TEFRA Indicator was changed by TSCHG or MSCHG within the last three weeks	This report is used to ensure proper control and establishment of administrative files and related investor returns	CPF	4.6.4	WEEKLY

Exhibit 4.29.4-1 (Cont. 1) (11-27-2017)
PCS Reports (Text 4.29.4.2)

Report Number	Title	Description	Purpose	Users	Text	Frequency
5-3	TEFRA CTF INVESTORS WITH NEW NONTEFRA LINKAGES	Lists returns in status code 34, employee group code 58XX to which a ILSC linkage has been added within the past three weeks	This report identifies returns which need to be forwarded to the field office or CPF ILSC area for suspense pending resolution of the ILSC issue	CPF	4.6.5	WEEKLY
5-4(I)	WEEKLY UPDATE REPORT OF PCS INVESTORS BY KEY CASE	Lists investors that match AIMS weekly updates for bankruptcy, criminal investigation, disaster related, combat zone, and potentially dangerous taxpayer transactions (PDT)	This report identifies returns which may need to be removed from TEFRA proceedings	CPF	4.6.6	WEEKLY
5-4(K)	WEEKLY UPDATE REPORT OF KEY CASE TRANSFERS	List key cases transferred into a campus from an Area Office, another campus or Appeals.	This report identifies key cases that have been transferred into the campus.	CPF	4.6.7	WEEKLY
5-5	INCOMPLETE TEFRA CLOSURES QUARTERLY REPORT	Lists TEFRA key cases in status 90 with investors linked to it without a one-year assessment statute date	This report is used to ensure proper disposition and statute protection	CPF; Appeals	4.5.4	WEEKLY
5-5(A)	INCOMPLETE APPEALS TEFRA KEY CASE CLOSURES FOR KEY CASE CAMPUS	Lists Appeals key cases that are in status 90 that have linked investors without a one-year assessment date.	This report is used to ensure proper disposition and statute protection	CPF; Appeals	4.5.6	WEEKLY

Exhibit 4.29.4-1 (Cont. 2) (11-27-2017)

PCS Reports (Text 4.29.4.2)

Report Number	Title	Description	Purpose	Users	Text	Frequency
5-5(N)	INCOMPLETE NONTEFRA CLOSURES QUARTERLY REPORT	Lists ILSC key cases in status 90 with investors linked to it with no report package received indicator code	This report is used to ensure proper disposition and statute protection	CPF; Appeals	4.5.5	WEEKLY
6-1	TAXPAYER BY TIN MASTER LISTING (suspended)	Lists all PCS cases within the field or campus in TIN order and key case linkages are displayed for each investor. The report is divided into two sections: open investors and closed investors	This report is an investor IVL displaying all investors and their linkages	TEFRA Coord; PCS Coord; PSP	n/a	MONTHLY
6-8	TEFRA INVESTOR RETURNS/ TEFRA INVESTOR COUNT	Totals TEFRA investor returns	Used to plan CPF workload and staffing	CPF	4.6	MONTHLY
6-8(N)	NONTEFRA INVESTOR RETURNS/ NONTEFRA INVESTOR COUNT	Totals ILSC investor returns	Used to plan CPF workload and staffing	CPF	4.6	MONTHLY
6-9A	TEFRA KEY CASE COUNT	Totals TEFRA key cases	Used to plan CPF workload and staffing	HQ; CPF; Appeals	4.6	MONTHLY
6-9A(N)	NONTEFRA KEY CASE COUNT	Totals ILSC key cases	Used to plan CPF workload and staffing	HQ; CPF; Appeals	4.6	MONTHLY
6-10	APPEALS TEFRA KEY CASE COUNT	Count of TEFRA key cases by Appeals Office Code and by status	Used for planning purposes	HQ; Appeals	4.6	MONTHLY

Exhibit 4.29.4-1 (Cont. 3) (11-27-2017)
PCS Reports (Text 4.29.4.2)

Report Number	Title	Description	Purpose	Users	Text	Frequency
7-3	DELETED INVESTORS	Lists investor cases that dropped from PCS because the only linkage to a key case was deleted	This report is used to determine if the investor record should be re-established on PCS	PCS Coord	4.4.3	WEEKLY
8-1	NUMBER OF NONTEFRA CTF INVESTOR RETURNS BY TAX PERIOD	Count of ILSC CPF returns	Used to plan CPF workload and staffing	HQ; CPF	4.6	MONTHLY
8-3	TEFRA ASSESSMENTS	Counts number of assessments, overassessments, and no changes, with total dollars by PBC within the CPF; also inventory per CPF	Used to monitor CPF accomplishments for TEFRA	HQ; CPF	4.6	WEEKLY
8-3(N)	NONTEFRA ASSESSMENTS	Counts number of assessments, overassessments, and no changes, with total dollars by PBC within the CPF; also inventory per CPF	Used to monitor CPF accomplishments for ILSC	HQ; CPF	4.6	MONTHLY
8-3A	TEFRA ASSESSMENTS BY KEY CASE FIELD OFFICE	Counts number of assessments, overassessments, and no changes, with total dollars by PBC within the CPF; also inventory per PBC per CPF	Used to monitor PBC accomplishments for TEFRA. PBC of key case/tier and investor must equal before the record is used for this report	HQ; CPF	4.6	MONTHLY

Exhibit 4.29.4-1 (Cont. 4) (11-27-2017)
PCS Reports (Text 4.29.4.2)

Report Number	Title	Description	Purpose	Users	Text	Frequency
8-4	TEFRA INVENTORY AGING REPORT	Ages TEFRA key cases in status codes 12, 20 23, 27, 28, and 29	Used to monitor TEFRA inventory	HQ; CPF	4.6	MONTHLY
8-4(N)	NONTEFRA INVENTORY AGING REPORT	Ages ILSC key cases in status codes 12, 20, 23, 27, 28, and 29	Used to monitor ILSC inventory	HQ; CPF	4.6	MONTHLY
8-5	TEFRA ASSESSMENTS BY PROMOTER NUMBER	Provides accomplishments and inventory for cases with a NNNNAA promoter/ promotion number	Used to monitor inventory and accomplishments on identified projects	HQ;	4.6	MONTHLY
8-6	NO LOAD TIER RPT	List of tiers whose partners will not be loaded onto PCS	Used to monitor those tiers the CPF did not link on PCS due to small potential for adj.	CPF	4.6.8	MONTHLY
8-7	UNPERFECTED TIER RPT	List of tiers with no tier indicator on PCS.	Used to monitor those tiers that need to either be linked or coded as a no-load tier.	CPF	4.6.9	MONTHLY
21-3	TEFRA KEY CASE ACTION REPORT CTF	Lists TEFRA key cases which have moved into status codes 27, 28, 29, 8X, or 90	This report is used to identify actionable TEFRA administrative files	CPF	4.6.2	WEEKLY
21-3(N)	NonTEFRA KEY CASE ACTION REPORT CTF	Lists ILSC key cases which have moved into status codes 27, 28, 29, 8X, or 90	This report is used to identify actionable ILSC administrative files	CPF	4.6.3	WEEKLY

Exhibit 4.29.4-1 (Cont. 5) (11-27-2017)
PCS Reports (Text 4.29.4.2)

Report Number	Title	Description	Purpose	Users	Text	Frequency
22-1	NATIONAL DIRECTORY KEY CASE TIN SEQUENCE (CD-ROM)	Lists all key cases nationwide in TIN order. Investor cases are displayed for each key case in TIN order by location. An alpha index is provided	This report is used for research of key case and related investors, nationwide	HQ; CPF	4.3.2	MONTHLY
22-2	NATIONAL DIRECTORY PROMOTER NUMBER SEQUENCE (CD-ROM)	Lists all key cases nationwide by promoter/promotion number order. Investor cases are displayed for each key case in TIN order by location	This report is used for research of key case and related investors nationwide by promoter number	HQ, CPF	4.3.3	MONTHLY
22-3	NATIONAL DIRECTORY FIELD/CTF	Lists all linked TEFRA or ILSC key cases by campus CTF Code and their investors in TIN order	This report is used to determine that all investors are properly linked to their key cases	CPF; PSP; Pass-through Coord; Exam Group	4.3.4	WEEKLY

Exhibit 4.29.4-2 (03-01-2006)

Error Register Reject Literals (Text 4.29.4.4.2)

LITERAL	MEANING
PARTNERSHIP RECORD NOT FOUND	The key case identified by the command code could not be found on the PICF
PARTNER RECORD NOT FOUND	The investor identified by the command code could not be found on the PICF
PARTNER NOT LINKED TO PARTNER-SHIP	The linkage identified by the command code could not be found on the PICF

