



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.2.5

OCTOBER 18, 2022

EFFECTIVE DATE

(01-01-2023)

PURPOSE

- (1) This transmits revised IRM 2.2.5, Partnership Control System, PCS Command Code TSDEL.

MATERIAL CHANGES

- (1) Program Scope and Objectives revised to add more detail.
- (2) Background, Authority, Responsibilities, Program Management and Review, and Program Controls added.
- (3) Related Resources updated to add reference to IRM 10.8.1.

EFFECT ON OTHER DOCUMENTS

IRM 2.2.5, dated December 03, 2019, is superseded.

AUDIENCE

This document provides instructions for the general use of the Partnership Control Systems display terminals in the SB/SE, Large Business and Industry (LBI), and Appeals Operating Divisions in the Campuses and Area/Industry Offices.

Nancy Sieger
Chief Information Officer

2.2.5

PCS Command Code TSDEL

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2.2.5.1
(10-18-2022)
Program Scope and Objectives

- (1) The Partnership Control System (PCS) is used to create, monitor and update information related to Partnership and Investor examinations.
- (2) **Purpose:** This IRM provides instructions on how to use IDRS command code TSDEL.
- (3) **Audience:** Campus Revenue Agents (RAs), Tax Compliance Officers (TCOs), Tax Examiners (TEs) and Clerks working pass-through entities and/or their investors linked on the PCS.
- (4) **Policy Owner:** Chief Information Officer
- (5) **Program Owner:** Information Technology/Application Development
- (6) **Primary Stakeholders:** SB/SE, Large Business and Industry (LBI), and Appeals
- (7) **Program Goals:** PCS is a database used to create an electronic linkage between pass-through entities and their underlying partners. Linking in some instances is mandatory. Linkage allows for the proper control of statutes and ensures all relevant partners are processed.

2.2.5.1.1
(01-01-2023)
Background

- (1) PCS was created to monitor and control pass-through entity investors. Pass-through entities can have many partners and many levels of tiering. Tiering occurs when an investor in a pass-through entity is also a pass-through entity. This complexity can make it difficult to keep track of statutes and monitor all the investors.

2.2.5.1.2
(01-01-2023)
Authority

- (1) PCS control is a policy that was established in response to the partnership provisions of the Tax Equity and Fiscal Responsibility Act (TEFRA) of 1982. It has been expanded to cover other pass-through entities that fall outside of TEFRA.

2.2.5.1.3
(01-01-2023)
Responsibilities

- (1) The Director, SB/SE, Headquarters, Examination Field and Campus Policy is responsible for:
 - Coordinating and Implementing PCS enhancements; and
 - Coordinating resolutions for PCS Systemic problems
- (2) The SB/SE Program Manager, Examination Field and Campus Policy, Campus Exam & Field Support is responsible for:
 - Ensuring that PCS procedural changes and computer program changes are implemented and coordinated with area office and campus examination personnel; and
 - Monitoring and evaluating area office and campus examination PCS quality control procedures
- (3) The campus PCS Coordinator is responsible for:
 - Identifying and resolving technical problems; and
 - Identifying and coordinating the resolution of PCS systemic problems

2.2.5.1.4
(01-01-2023)
**Program Management
and Review**

- (1) **Program Reports:** PCS generates a variety of reports used to monitor the inventory and related statutes. The data source for the reports is the Partnership Information Control File located in Martinsburg, WV.
- (2) **Program Effectiveness:** PCS is used to help identify the effectiveness of the Campus Pass-Through Function program. PCS shows the number of investors linked within a pass-through structure. Failing to link partner returns timely can result in barred statutes or the need to follow burdensome procedures such as manual assessments or untimely notice procedures.

2.2.5.1.5
(01-01-2023)
Program Controls

- (1) IRS will implement access control measures that will provide protection from unauthorized alteration, loss, unavailability, or disclosure of information.
- (2) SACS controls all the IDRS user accesses and permissions.

2.2.5.1.6
(01-01-2020)
**Terms/Definitions/
Acronyms**

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

PICF	Partnership Information Control File
GENDATA	The Gendata Data Store is an output file from the UNISYS Real Time process
TIN	Taxpayer Identification Number
FS	File Source code
MFT Code	Masterfile Tax code

2.2.5.1.7
(01-01-2023)
Related Resources

- (1) IRM 4.29, *Partnership Control System (PCS)*
- (2) IRM 4.31, *Pass-Through Entity Handbook*
- (3) Form 8335, *Partnership Control System Linkage Delete*
- (4) IRM 10.8.1, *Information Technology (IT) Security, Policy and Guidance*

2.2.5.2
(01-01-2015)
**Delete PICF Linkage
Records (Command
Code TSDEL)**

- (1) This process accesses Partnership/Partner records and deletes the linkage on the database. A TSDEL-REC is written to GENDATA for subsequent batch processing.
- (2) When errors are detected on lines 1 or on lines 2-12 (as indicated by "***" in screen positions 39-40) one of the following messages will be displayed on line 13 of the input screen. Where appropriate, the operator should correct the input screen element and re-enter. If all the screens have been successfully processed, the message "REQUEST COMPLETED" will be displayed on line 13.

Message	Condition
** CNTRL PRTNRSHIP ON LINES 2–12	An entry on lines 2–12 matched the Control entry on input line 1.
** INVALID MFT	Not numeric, or not valid for PICF.
** INVALID TAX PERIOD	Not YYYYMM format or valid.
** INVALID TIN	TIN does not have a valid configuration.
** INVALID TIN, F/S	TIN does not have a valid configuration.
** MFT/TAX PERIOD INCONSISTENT	Self explanatory.
PARTNER NOT LINKED TO PARTNERSHIP	Self explanatory.
** PARTNER RECORD NOT LINKED ON PICF	Indicates the input Partner record TIN/FS/MFT/Tax Period is not linked to the input Partnership on line 1.
** PARTNER RECORD NOT ON PICF	Indicates the input Partner TIN/FS/MFT/Tax Period is not on PICF.
** TIN/MFT INCONSISTENT	Self explanatory.
CC TSDEL AVAILABLE FOR CAMPUS TERMINAL INPUT ONLY	Self explanatory.
CC-DEFINER NOT VALID WITH TSDEL	CC-definer is not blank or T.
CONTROL FS/MFT INCONSISTENT	Self explanatory.
CONTROL MFT/TAX PERIOD INCONSISTENT	MFT and Tax Period are not consistent.
I/O ERROR (PICF, FIND, XXXX)	Computer error, try again.
I/O ERROR (PICF, REPLACE, XXXX)	Computer error, try again.
INVALID CONTROL MFT	Not numeric, or not valid for PICF.
INVALID CONTROL TAX PERIOD	Not YYYYMM format.
INVALID CONTROL TIN, F/S	TIN does not have a valid configuration and File Source Indicator.
LINES 2–12 BYPASSED	Character in positions 37–40, lines 2–12 are “BYOK” or “BYDR”.
MFT 47 INVALID WITH TSDEL	MFT 47 is not valid for PICF.
PARTNERSHIP RECORD NOT ON PICF	Indicates the input Key Case TIN/FS/MFT/Tax-Period (line 1) is not on the PICF.
PN TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
PS TIN CHANGED TO nnnnnnnnnnnn	PICF account is Changed-TIN case. Displays new edited TIN. Re-input using new TIN.
REQUEST NOT PROCESSED INPUT ON LINES 1–12 ONLY	There is data on line 13. Line 13 is reserved for messages.

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Exhibit 2.2.5-1 (01-01-2011) Command Code TSDEL

TSDEL Input Screen Format

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	TSDEL1	E2	E3	E4					1
2	E5	E6	E7						2
3									3
/									/
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Element	Line	Position	Description
1	1	6	TSDEL Command Code Definer
2	1	7-18	Edited Key Case TIN (Item 2)
3	1	20-21	Key Case MFT (NN) (Item 3)
4	1	23-28	Key Case Tax Period (YYYYMM) (Item 4)
5	2-12	1-12	Edited Investor TIN (Item 5)
6	2-12	14-15	Investor MFT (NN) (Item 6)
7	2-12	17-22	Investor Tax Period (YYYYMM) (Item 7)

Note: Item numbers in parenthesis refer to those on Form 8335.

Exhibit 2.2.5-2 (01-01-2008)**Command Code TSDEL — Input and Output Screen Displays**

TSDEL Input Screen Example

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	
1	TSDEL 16-1234567 06 199512								1
2	02-1234567 02 199512								2
3	14-2223333 06 199512								3
4	234-23-2345 30 199512								4
/									/
23									23
24									24
	12345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	2345678901	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

Record Element Description

Element	Line	Position	Description
1	1	6	TSDEL Command Code Definer — Space
2	1	7-18	Key Case TIN “16-1234567”
3	1	20-21	Key Case MFT “06”
4	1	23-28	Key Case Tax Period “199512”
5	2	1-12	Investor TIN “02-1234567”
6	2	14-15	Investor MFT “02”
7	2	17-22	Investor Tax Period “199512”
	3,4		These have the same format as line 2

TSDEL Input Screen — Example of re-input of corrected screen

Exhibit 2.2.5-2 (Cont. 1) (01-01-2008)**Command Code TSDEL — Input and Output Screen Displays**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSDEL 16-1234567 06 199512								1
2	02-1234567	02 199512			OK				2
3	14-2223333	06 199512			OK				3
4	234-23-2345N	30 199512			OK				4
5	04-1234567	02 199512			DR				5
6	16-5555444	06 199512							6
7	432-32-5432	30 199512							7
8	01-7654321N	35 199512							8
/									/
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

The processing stopped when an error was encountered on line 5. The original output screen displayed "***" in positions 39–40, which the operator has overlaid with "DR" since line 5 is to be dropped and not processed.

The lines following line 5 were not processed as shown by blanks in positions 39–40. This screen will be transmitted again by depressing the "ENTER" key after entering the entry codes (line 8, positions 24–25) after the last entry on the screen.

TSDEL Output Screen — Example 1

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
1	TSDEL 16-1234567 06 199512								1
2	02-1234567	02 199512							2
3	14-2223333	06 199512							3
4	234-23-2345	30 199512							4
/									/
13	PARTNERSHIP RECORD NOT ON PICF								13
/									/
23									23
24									24
	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	1234567890	
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

The Partnership record shown on line 1 is not on the PICF. The processing stopped when this error was encountered and lines 2–4 were not processed as shown by blanks in positions 39–40 of those lines.

TSDEL Output Screen — Example 2

Exhibit 2.2.5-2 (Cont. 2) (01-01-2008)**Command Code TSDEL — Input and Output Screen Displays**

	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	
	1234567890123456789012345678901234567890123456789012345678901234567890								
1	TSDEL 16-1234567 06 199512								1
2	02-1234567	02 199512			BYOK				2
3	14-2223333	06 199512			BYOK				3
4	234-23-2345N	30 199512			BYOK				4
5	04-1234567	02 199512			BYDR				5
6	16-5555444	06 199512			OK				6
7	432-32-5432	30 199512			**				7
8	01-7654321N	35 199512							8
/									/
13	** PARTNER RECORD NOT LINKED ON PICF								13
/									/
23									23
24									24
	1234567890123456789012345678901234567890123456789012345678901234567890								
	1-9	11-19	21-29	31-39	41-49	51-59	61-69	71-80	

This screen was re-input since an error had been encountered previously on line 5. Another error was encountered on line 7 and the processing stopped. Line 8 was not processed.