



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.29.2

AUGUST 9, 2019

## EFFECTIVE DATE

(08-09-2019)

## PURPOSE

- (1) This transmits a revision for IRM 4.29.2, Pass-Through Control System (PCS) Handbook, Maintaining the PCS Database

## 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 4.29.2.1 - 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 4.29.2.1.1 paragraph (2).
- (3) IRM 4.29.2.1.1. - Background. Remove paragraph (2) and moved the contact information to IRM 4.29.2.1 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). Spelled out first use of acronyms.

## EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.29.2, dated 11/27/2017. Changes to this IRM will also affect the Pass-Through Entity Handbook, IRM 4.31 Sections 1 through 8.

## AUDIENCE

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

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4.29.2

Maintaining the PCS Database

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4.29.2.1  
(08-09-2019)  
**Program Scope and Objectives**

- (1) This Internal Revenue Manual (IRM) section provides guidance on maintaining the Pass-Through Control System (PCS) database.
- (2) **Purpose:** This IRM is to describe the establishment and maintenance of the PCS database.
- (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.

4.29.2.1.1  
(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.

4.29.2.1.2  
(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.

4.29.2.1.3  
(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 Audit Information Management System (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)
  - Technical Services TEFRA Coordinators
  - 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 (CPFs), 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 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;
  - 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.

4.29.2.1.4  
(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.

4.29.2.1.5  
(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.

4.29.2.1.6  
(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 an investor 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.

4.29.2.1.7  
(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

4.29.2.2  
(09-02-2008)

**Establishing Records on  
the PCS**

- (1) The PCS provides the necessary information to establish an AIMS record.

4.29.2.2.1  
(11-27-2017)  
**Introduction**

- (1) The PCS is a separate database that interacts with AIMS. Establishing the AIMS record indirectly through the PCS instead of directly through AIMS does not change the normal AIMS processing.
  - a. If the PCS provides incomplete or inaccurate information, the AIMS record will not establish, and the information will reject.
  - b. If the requested record already exists on AIMS, the PCS request will not alter any information on the existing AIMS record except for updating the Partnership Investor Control File (PICF) Code.
- (2) A PCS record may only be established by inputting information from PCS forms. Once the record is established on the PCS, the record will remain on the PCS for six months even if the record does not establish on AIMS. Appropriate AIMS procedures must be taken for all PCS records that do not establish on AIMS.
- (3) Investor records are established on the PCS by the use of CC TSLOD. The PCS will access the local Taxpayer Information File (TIF) to determine if an account exists on Master File (MF) for an investor. The PCS also verifies the name control. If the TIF information does not match MF, AIMS creates a 424 Reject Record.
- (4) The PCS receives certain database elements from AIMS and carries specific database elements that are unique and exclusive to the PCS.
  - a. Unique and exclusive elements to the PCS are updated by using PCS forms and command codes.
  - b. Elements that are common to AIMS and the PCS are updated by using AIMS forms and command codes.

**Note:** The one exception to this rule is CC MSCHG (Form 8336, PCS Mass Change, IRM 4.29.2.4.3, Mass Change, (MSCHG)) which also updates certain fields on AIMS. Updates to AIMS and the PCS using this command code are made during nightly processing at the Memphis Computer Center (MCC).

- (5) The PCS key case records (TEFRA and Investor Level Statute Control (ILSC)) must be a full record on AIMS before investor records can be established and linked to the key case record on the PCS. When investor records establish, AIMS requests the investor tax returns unless an AIMS database already exists or the case is on the LB&I Imaging Network (LIN). If the AIMS database already exists, a "Flow-Through Notification" (Form 5546) is produced.

**Note:** The term campus in this section refers to both Brookhaven and LB&I PTE Ogden.

- (6) Exhibit 4.29.2-1, Establishing PCS Key Case and Investor Records, summarizes how to establish PCS records.



4.29.2.2.2  
(11-27-2017)  
**Establishing Key Case  
Records on the PCS  
(TSLOD)**

- (1) Form 14090, TEFRA Linkage Check Sheet (LB&I) or, Form 14091, TEFRA Linkage Package Check Sheet (SBSE), (TSLODK) are used to establish a TEFRA key case record (already open on AIMS) on the PCS.
  - a. If the TEFRA key case record is in status code 90 (already closed on AIMS), the investors can be linked without changing the status code of the key case.
  - b. Form 8340 is also used to establish and link TEFRA investor records on the PCS and AIMS, and generate Notices of Beginning of Administrative Proceeding (NBAP).
  - c. Exhibit 4.29.2-2, Instructions for Form 8340, PCS TEFRA Establish or Add, and the Upper Section of the Electronic Linkage Forms, provides instructions for completing Form 8340 and the upper sections of the linkage check sheets.
- (2) Form 14092, ILSC Linkage Check Sheet (SBSE) or, Form 14093, ILSC Linkage Check Sheet (LB&I), is used to establish a ILSC key case record (already open on AIMS) on the PCS.
  - a. If the ILSC key case record is in status code 90 (already closed on AIMS), the investors can be linked without changing the status code of the key case.
  - b. Form 8341 is also used to establish and link ILSC investor records and TEFRA non-notice investor records on the PCS and AIMS, and will not generate notices.
  - c. Exhibit 4.29.2-3, Instructions for Form 8341, and the Upper Section of the Electronic Linkage Forms, PCS Establish or Add, provides instructions for completing Form 8341 and the upper sections of the linkage check sheets.
  - d. The display information for CC TSLOD is located in IRM 2.2.2, PCS Command Code TSLOD.

**Note:** Investors loaded to ILSC LB&I key cases in Brookhaven must have their CPF indicator changed. The CPF indicator is changed using TSCHG 30.

- (3) Add TMP info via TSCHG
- (4) See IRM 4.31.2 and 4.31.3 for more information about the electronic linkage process.

4.29.2.2.2.1  
(01-01-2003)  
**Creation of Dummy  
Numbers**

- (1) A dummy TIN can be established as a key case on the PCS so that Schedule C, Schedule F, etc., investors with a common issue can be linked.
  - a. The dummy Taxpayer Identification Number (TIN) must be obtained using AIMS CC AMTIN7.
  - b. CC AMNON is used to establish this number on AIMS.
  - c. Use Form 8341 to establish the dummy TIN on the PCS and link the investors.

4.29.2.3  
(08-09-2019)  
**Establishing Investor  
Records on PCS  
(TSLOD)**

- (1) All investors, not already on AIMS, established on PCS will automatically be put into the key case campus Primary Business Code (PBC) and controlled on AIMS.

- (2) All investors already on AIMS will remain on AIMS in the PBC where established. These investors will not be controlled by the campus if already controlled in the field. However, their CPF code will reflect the campus function that first linked them.
- (3) All investors that the field intends to control and work must be established on AIMS before sending the linkage package to the campus. Otherwise, AIMS control will be established in the campus.

4.29.2.3.1  
(11-27-2017)  
**Establishing TEFRA  
Investor Records**

- (1) Form 8340, PCS TEFRA Establish or Add, is used to establish TEFRA notice investor records on the PCS and AIMS using CC TSLODK. AIMS then requests the investor tax returns. Exhibit 4.29.2-2 provides instructions for completing Form 8340, and the Upper Section of the Electronic Linkage Forms.
- (2) The Form 8340 was incorporated into the Form 14090 and Form 14091, TEFRA Linkage Package Check Sheets, and Form 14092 and Form 14093, Investor Level Statute Control Linkage Check Sheets. If the new forms are used, the Form 8340 is not necessary.
- (3) The display information for TSLODK is located in IRM 2.2.2, Command Code TSCLS.
- (4) The key case must be a full record on AIMS before the investor records can be established and linked on the PCS. If the key case has closed and is in status code 90 on AIMS, the investor records can be created and linked without changing the status code of the key case.
- (5) The key case examiner completes Form 14090 or Form 14091 and forwards it with a copy of the key case return including the Schedules K-1 to the appropriate campus. The Campus TEFRA or Notice Coordinator reviews the package to ensure all items included on the check sheet are included.
- (6) Prior to establishing the linkage, the CPF inputs AIMS Freeze Code "H" (TEFRA key case), using CC AMFRZ.
- (7) Input of the CC TSLODK automatically generates:
  - a. The NBAP that is issued to the notice investors by the key case CPF;
  - b. An NBAP Mail Listing that is used by the CPF to document the NBAPs that were mailed;
  - c. A Form 886-Z, Partner's Share of Income, and
  - d. Two Forms 5546, Examination Return Charge-Out, from AIMS for fully established records. One is routed to the key case CPF for the copy of the investor's Schedule K-1, and the other one is routed to the investor CPF. If there is already an open record for the investor return, the second charge-out acts as a notice that a pass-through issue is pending.

**Note:** A Form 5546, Examination Return Charge-Out, will not be generated to files if the return was electronically filed.
- (8) A CPF uses Form 8341 with CC TSLOD to link TEFRA notice investors if the NBAP was mailed to the investor before the record was established on the PCS.

## 4.29.2.3.2 (11-27-2017) **Establishing ILSC and TEFRA Non-Notice Investor Records**

- (9) CC TSLOD accesses the master files to verify the TIN, name control and Master File Tax Account Code (MFT), and rejects any input that does not match the master file.
- (1) Form 8341, PCS Establish or Add, is used to establish:
  - a. ILSC investor records on the PCS and AIMS, if ILSC investor audit notices (Letter 3457) are not needed;
  - b. TEFRA non-notice investor records on the PCS and AIMS; and
  - c. TEFRA notice investor records if the NBAP was mailed to the investor before the investor record was established on the PCS.

**Note:** Prior to inputting the Form 8341 data, the CPF inputs Freeze Code "H" (ILSC key case), using CC AMFRZ.
- (2) The Form 8341 was incorporated into the Form 14092 and Form 14093, ILSC Linkage Package Check Sheets.
- (3) The key case record must be on AIMS, or already on PCS, before the investor records can be established and linked on the PCS.
- (4) Form 8341, item 1, is used to select CC TSLOD.
  - a. CC TSLOD is used to place the key case record (which must be on AIMS) on the PCS and establish and link the first 10 investors records. (This is also the procedure for establishing the pass-through record (PS) part of a PS/partner record (PN) record for a tier.)
  - b. CC TSLOD is used to establish and link any subsequently input or additional investors to the specified key case.
- (5) CC TSLOD accesses the master files to verify the investor TIN, name control, and MFT and rejects any input that does not match.
- (6) Exhibit 4.29.2-3 provides instructions for completing Form 8341, and the Upper Section of the Electronic Linkage Forms.

## 4.29.2.3.3 (11-27-2017) **Establishing TEFRA Parent/Subsidiary Returns**

- (1) When a subsidiary return is identified, both the parent and the subsidiary need to be linked.
- (2) First, a CC TSLODP will be input to link the parent to the key case. The existence of a normal tier value ( # or blank) on the key case will result in the establishment of the parent as an investor, but a "P" will be displayed on the tier indicator of the partner record. A CC TSLODP will not generate an NBAP to the parent. The NBAP to the subsidiary returns is all that is needed.
- (3) A CC TSLODS will then be used to load the subsidiary return(s). The Non-Master File (NMF) AIMS record must be created, and then the CC TSLODS will be input. The CC TSLODS will establish the NMF linkage, and an "S" will be displayed on the tier indicator of the partner record.
- (4) Special User Message should be used to cross reference the parent and subsidiary returns. Use TSCHG item 7 to add Special User Message. For example on parents add "Sub: **EIN(s)**" and on subsidiary returns add "Par: **EIN(s)**". Where Employee Identification Number (EIN) is the actual EIN of the entity.

- (5) Next, a CC TSCHG must be done to update the K-1 name and address information for each subsidiary record. The K-1 information of each subsidiary will be altered as follows:

K-1 Name	TSCHG Item 1	Name of parent
K-1 Second Name	TSCHG Item 4	Parent of "name of subsidiary"
K-1 Street Address	TSCHG Item 2	Parent street address
K-1 City-State-Zip	TSCHG Item 3	Parent city-state-zip

- (6) When 60-Day Letters or FPAAs are generated, a CC TSNOT will be input as normal. PCS will identify the parent/sub relationship and generate two copies of the letters and two cover sheets.
- The notice address for both copies will use the subsidiary Schedule K-1 information that was altered to reflect the parent information.
  - Two cover sheet mailing addresses will also be generated. One cover sheet will have the parent address and the other will have the subsidiary address. The subsidiary cover sheet will have language to notify the subsidiary that they are receiving a copy of the notice sent to the parent.
- (7) For corporate tax years beginning before June 28, 2002, notices should be addressed to and agreements signed by the parent, as the subsidiaries have no legal authority to bind the parent to an agreement. If the agreement is for a partnership year(s) ending on or before the last day of a consolidated return year beginning on or after June 28, 2002, then a currently authorized officer of the subsidiary corporation should sign the agreement and should do so in the name of the subsidiary corporation. See Treas. Reg. 1.1502-77(a)(6)(iii). The signature and title of a current officer of the subsidiary corporation, who is authorized to bind the corporation, should be displayed in the signature block. As a precaution, the agreement should also be signed by a currently authorized officer of the corporation who was the common parent corporation of the consolidated group for the relevant consolidated return year(s). The signature and title of a current officer of the common parent corporation, who is authorized to bind the common parent corporation, should also be displayed in the signature block.

#### 4.29.2.3.4

(03-01-2006)

#### Establishing a Subsidiary Return

- (1) If a subsidiary record is established on AIMS as an NMF account, the record cannot be established on AIMS and the PCS by using a PCS form.
- Establish the NMF record for the subsidiary on AIMS in Employee Group Code (EGC) 5813; then link to the key case using Form 8341, PCS Establish or Add, TSLDS.
  - After the PCS record is established and the subsidiary is linked to the key case, the account should be maintained in the CPF that created the NMF record.

- 4.29.2.3.5  
(09-02-2008)  
**Establishing a No-Load Tier**
- (1) A no-load tier is a tier where a decision is made not to link it's investors. When a campus has properly identified a no-load tier return, a TSCHG 35-X will be entered. This will put an "X" in the tier indicator field. The "X" will establish that the tier was perfected and that no tier investors will be loaded. See IRM 4.31.3.4.2.11, No-Load Tiers, for more information on identifying a no-load tier.
  - (2) An "X" in the tier indicator field will prevent any investors from being TSLOD'd onto the tier. If the "X" was input in error, it must be removed before any investors can be loaded. The "X" can be removed by using CC TSCHG 35-D.
- 4.29.2.4  
(03-01-2006)  
**Updating PCS Records, (TSCHG)**
- 4.29.2.4.1  
(11-27-2017)  
**General**
- (1) The PCS has unique database elements and includes AIMS database elements. Database elements unique to the PCS are discussed in section 3 of this chapter.
    - a. Form 8339, PCS Change (TSCHG), is used to update the PCS database elements for a specific key case or investor record.
    - b. Form 8336, Mass Change (MSCHG), is used to update specific PCS database elements. When these changes are made on the PCS, certain AIMS database elements will be updated for investor records linked to a specified key case record. Elements changed by CC MSCHG are revised after nightly processing.
    - c. Form 8344, PCS Change - Multiple Investor Records, is used to update specific PCS database elements for specific investors.
    - d. AIMS Form 5348, Examination Update, is used to update AIMS database elements.
  - (2) Updates made to AIMS database elements common to the PCS are reflected on the PCS database records after nightly processing. If the PCS and AIMS records are within the same campus area, AIMS changes are reflected on the PCS after nightly processing.
  - (3) Form 8339, is used to update or change the PCS database elements. These updates are shown immediately after input. Exhibit 4.29.2-4, Instructions for Form 8339 , PCS Change, provides instructions for completing Form 8339.
  - (4) Exhibit 4.29.2-5, TSCHG Elements and Valid Range of Values, summarizes the CC TSCHG elements and their valid range of values.
- 4.29.2.4.2  
(11-27-2017)  
**PCS Change (TSCHG I or P)**
- (1) Form 8339, PCS Change (TSCHG), is used to update the PCS database elements for a specific key case or investor record. The elements which can be updated can be found in Exhibit 4.29.2-5.
  - (2) Updates made through CC TSCHGI, item 05 only when inputting assessment amounts, must provide the TIN, MFT and tax period of the ultimate key case and the TIN, MFT and tax period of the entity to which the taxpayer is directly linked. If the investor is directly linked to the key case, an "S" may be entered in position 34 instead of re-entering the information.

- (3) The ultimate key case information is needed in order to track the amounts of the investor's assessments back to the key case. The tier information, if any, is needed for identifying the correct linkage.
- (4) 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. 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 TSCHG item 18 entry of \$199,000 needs to be made to reset the Partnership Assessment amount total to the correct amount.

4.29.2.4.2.1  
(04-01-2007)  
**Updating a  
Pass-Through PBC**

- (1) A pass-through that is no longer on AIMS, may have an invalid PBC on its PCS record. The proper PBC can be entered using a CC TSCHG P and entering the correct PBC value using item number 39. If the pass-through is reestablished on AIMS, the PCS record will automatically update to reflect the PBC on AIMS.

**Note:** This update should only be preformed by the Campus PCS Coordinator. Any number may be entered and accepted into the PBC field. Care should be taken to ensure the correct PBC is entered.

4.29.2.4.2.2  
(09-02-2008)  
**Pass-Throughs Going to  
District Court or the  
United States Court of  
Federal Claims**

- (1) Key case pass-through returns that petition the district court must be fully closed off of AIMS. The key case records remain on PCS. The PBC for these cases should be updated to "999". This will allow district court or Court of Federal Claims cases to be identified more easily.
- (2) Add a CC TSCHG 07, Special User Message, notating "District court or Court of Federal Claims case".
- (3) The partners in TEFRA partnerships will have their one-year dates (OYDs) updated to 55555555. After the assessment information is entered using TSCHGI 05 to enter the 11111111s, money and time, a TSCHGI 05-55555555J will be entered. This will allow better tracking of those partners that are in suspense awaiting a decision from a district court or the United States Court of Federal Claims.

4.29.2.4.3  
(04-01-2007)  
**Mass Change, (MSCHG)**

- (1) Form 8336, PCS Mass Change, is used to make mass change requests for updates to Report Package Received Date, One-Year Assessment Statute Dates, Project Codes, TEFRA indicators and Investor Closing Code on investor accounts that are linked to the specified pass-through record. Mass changes are input via real time by CC MSCHG; updates are made during nightly processing at MCC.



- (2) Mass changes do not update multiple linked tier returns. If an investor is also a tier key case, then a mass change must also be input to update the database elements for the investors of the tier.
- (3) Mass changes for the TEFRA indicator and special project code update the pass-through record and linked investor records.
- (4) The change to the Report Package Received Date will be applied to all investors controlled by the campus inputting the change. This will also automatically update the Report Package Received Indicator of each investor to "Y".
- (5) PCS Coordinators must review and approve all mass change update requests on Form 8336, PCS Mass Change.
  - a. PCS Report 22-3 provides the information to review an AIMS employee group code for each record changed.
  - b. Incorrect changes to singular AIMS records must be corrected by inputting the data from AIMS Form 5348.
- (6) Only the campus CPF can initiate and input CC MSCHG. These updates can affect all first tier investors nationwide, unless specifically restricted as with the Report Package Received Date.

**Note:** Generally, investor returns are delivered to the key case CPF with the appropriate Campus PBC, status code, and project code.

- (7) CC MSCHG inputs to project codes cause updates to the AIMS database on CPF controlled cases only.
- (8) A CC MSCHG for the one-year assessment statute date and applicable Investor Closing Code will be input when a TEFRA key case defaults or when a Tax Court decision is reached.
- (9) A CC MSCHG for the Investor Closing Code can only be entered to correct an existing code. It cannot be used to enter the code initially. The initial code must be entered when the OYD is input.
- (10) The Form 8336 will be retained for one year after input by the PCS Coordinator. Retention of the forms will provide an audit trail of mass change requests.
- (11) Exhibit 4.29.2-6, Instructions for Form 8336, PCS Mass Change, provides instructions for completing Form 8336.
- (12) Exhibit 4.29.2-7, Mass Change Elements and Their Characteristics, summarizes mass change elements and their characteristics.
- (13) CC MSCHG inputs are restricted to campus PCS Coordinators.

## 4.29.2.4.4 (09-02-2008) Updating Multiple Investor Records (TSCHGM)

- (1) CC TSCHGM can be used to update specific item numbers on multiple investor records. Where CC TSCHG allows the users to update multiple item numbers of one investor record, CC TSCHGM allows the user to update one item number for multiple investors. Form 8344 is the input document for CC TSCHGM.
- (2) CC TSCHGM can be used to update only specific Item Numbers. They are:

- 05 - Investor – One-Year Assessment Statute Date (date only) and Investor Closing Code
- 07 - User Special Message
- 11- 424 Drop Date
- 12 - Purge Date
- 27 - Report Package Received Date
- 30 - CPF Indicator

- (3) CC TSCHGM cannot be used to close linkages.
- (4) In put of the Item 27 - Report Package Received Date will automatically update the Report Package Received Indicator to a “Y”.
- (5) Exhibit 4.29.2-8, Instructions for Form 8344, PCS Change – Multiple Investor Records, provides direction for completing Form 8344
- (6) Exhibit 4.29.2-9, TSCHGM Elements, lists the specific item numbers that may be updated using TSCHGM.

4.29.2.5  
(01-01-2003)  
**Researching PCS  
Accounts**

- (1) Returns with a PICF code indicate control on the PCS. The following PCS command codes are used to research key case or investor returns established on the PCS. These command codes can be used to determine the location, statute and status of controlled cases.

4.29.2.5.1  
(09-02-2008)  
**Linkage Summary,  
(TSUMY)**

- (1) The CC TSUMY display gives a summary of linkages for a key case or investor record. In addition to providing entity information for each linkage, the following elements are displayed:

- Primary Business code,
- Secondary Business code (SBC)/Appeals office code,
- Status code,
- Employee Group code (EGC),
- Statute date,
- Restricted Statute Indicator,

**Note:** An “R” will appear after the statute date if the statute was extended, but limited to certain issues.

- TEFRA indicator,
- Sum Closed Indicator (TSUMYI only)

**Note:** A “0” indicates that there are still open linkages.

- Tier indicator (Blank, #, P, S or X),
- Special project code,
- One-year assessment statute date,
- Number of linkages,
- Report package received indicator (TSUMYI only),
- Promoter number (TSUMYP only),
- 60-day date (TSUMYP only),
- TEFRA Penalty/Affected Item Code (TSUMYP only),
- Bankruptcy indicator (TSUMYI only), and
- Penalty/Affected Item Report indicator (TSUMYI only) .

- (2) Exhibit 4.29.2-11, Instructions for Form 8623, PCS Summary, provides instructions for completing Form 8623, PCS Summary, which is used to input CC TSUMY.



- (3) If a record is a tier (an investor and a pass-through return), inquire on both records to obtain complete information. (TSUMYI and TSUMYP)
- (4) The display of CC TSUMY information is provided in IRM 2.2.9, PCS Command Code TSUMY.

#### 4.29.2.5.2 (11-27-2017) **Specific Record Inquiry, (TSINQ)**

- (1) Form 8337, PCS Key Case/Investor Inquiry, is a valid form that may be used to request a printed CC TSINQ display. CC TSINQ provides real time access to PCS records.
- (2) The display of CC TSINQ information is provided in IRM 2.2.4, PCS Command Code TSINQ.
- (3) CC TSUMY is the primary command code for PCS research. CC TSINQ is used when information not available on CC TSUMY is required for a specific investor or pass-through.
- (4) If a record is a key case and a tier (an investor and a key case return), inquire on both records to obtain complete information. (TSINQI and TSINQP)

#### 4.29.2.6 (11-27-2017) **Removing PCS Records From the Database**

- (1) Sometimes a key case, tier, or investor record is erroneously entered on the PCS.
- (2) It is very costly to the Service to link and delete investor records, because the returns are pulled and Examination Charge-Outs are generated.
- (3) The investor area(s) or investor CPF(s) must be notified, in writing, of the reason for the removal of the linkage(s).
- (4) The campus PCS Coordinator can remove linkage and AIMS if notified on day of initial CC TSLOD input.

#### 4.29.2.6.1 (11-27-2017) **Purge Dates and TC 424 Drop Dates, (TSCHG)**

- (1) Use the Transaction Code (TC) 424 drop date to remove skeletal records and the purge date to remove linkage for erroneously established investors. The drop date and purge date are input using Form 8339 , PCS Change.
- (2) Instructions for completing Form 8339 are in Exhibit 4.29.2-4.
- (3) Erroneous investor records, closed from the PCS, must be closed from AIMS using the appropriate AIMS forms and command codes. Refer to IRM 4.29.2.6.4, Removal of Records From the PCS, of this Handbook for closing instructions for AIMS records of erroneously linked PCS investors.

**Note:** If an investor has more than one linkage, CC TSDEL (4.29.2.5.2) must be used to release the linkage.

- (4) The display of CC TSCHG information is provided in IRM 2.2.3, PCS Command Code TSCHG.

#### 4.29.2.6.2 (11-27-2017) **Deleting Erroneous Linkage (TSDEL)**

- (1) Form 8335, PCS Linkage Delete, is not used to remove investors from the PCS database. It is used to delete an erroneous investor linkage where the investor is linked to more than one key case. Only the key case CPF PCS Coordinator can delete investor linkages. The erroneously linked investor records are removed immediately.

- (2) Form 8335 only deletes the linkage between the investor record and the specific key case. Deleting the linkage does not delete the investor record nor the key case record from the PCS or from AIMS. However, the investor record will drop from the PCS if there is no open linkage to a key case after deleting the erroneous linkage.
- (3) Deleted investors are shown on PCS Report 7-3, Deleted Investors, which is an action report that must be worked by the PCS Coordinator. Detailed information about Report 7-3 is provided at IRM 4.29.4.4.3, Deleted Investors, Report 7–3.
- (4) See Exhibit 4.29.2-10, Instructions for Form 8335, PCS Linkage Delete, provides instructions for completing Form 8335.
- (5) If a TEFRA investor linkage is input incorrectly by CC TSLODK and is deleted the same day, the TEFRA notice will still be generated, and the 424 request will still go to MF, creating an AIMS database if all data was input correctly. The entire record can be removed by notifying the PCS Coordinator and having the record removed on the day of initial input. If the record is removed by 6:00pm EST on the day of input, neither the notice nor a full AIMS will generate. The record will only be removed on an F1 (skeleton 424) record only, and there may be only one key case linkage. After the CC TSDEL, only a Campus PCS Coordinator may enter a TSCLSE. After input and error message will generate that states, "PICF-CD CHANGED TO ZERO ON AIMS. YOU MUST INPUT AM424D". The AM424D must then be input to completely reverse the TSLOD.
- (6) Input of Form 8335 by CC TSDEL is restricted to the campus PCS Coordinator. A request to delete a PCS record can be made using Form 14520, Pass-Through Control System (PCS) Linkage Deletion Request. The request can be completed and emailed, using encryption, to the PCS Coordinator. A hard copy of the request will be kept in the key case administrative file for historical purposes.
- (7) The display of CC TSDEL information is provided in IRM 2.2.5, PCS Command Code TSDEL.
- (8) The display of the CC TSCLSE information is provided in IRM 2.2.7, PCS Command Code TSCLS.

#### 4.29.2.6.3 (09-02-2008)

#### **Release of Linkage Freeze on AIMS Investor Records (TSCLS)**

- (1) CC TSCLS is used to release the key case linkage freeze on AIMS investor records controlled on the PCS. Releasing the linkage freeze allows the investor return to process through full closure on AIMS.
  - a. The input of CC TSCLS causes an interaction that reviews all the linkage records of the investor and checks the Partnership Linkage Closed Indicator field to insure that all partner linkages are closed.
  - b. If an open linkage is found, an error message is displayed, and the closing process stops.
  - c. The error message only displays the first open linkage found. CC TSUMY must be used to determine how many open linkages exist.
- (2) CC TSCLS does not remove key case linkages, it only releases the linkage freeze. To remove an erroneous linkage refer to the previous subsections.

- (3) When processing Form 5344, Examination Closing Record, with an entry in the CC TSCLS block at the top of page 1, input the CC TSCLS before AMCLS. AIMS closing command codes should be input immediately after input of CC TSCLS.
- (4) AIMS closure of any PCS linked return requires the input of CC TSCLS as part of the final closing action. When an investor return is closed non-examined and there is a valid linkage to an ILSC key case, forward to the appropriate campus.
- (5) TEFRA investors linked directly to a key case may never be closed without being examined.
- (6) CC TSCLS CANNOT be used when a partial assessment is made or when a return is transferred to another area or closed to Appeals, unless all TEFRA and ILSC linkages are closed.
- (7) CC TSCLS will not be allowed when 5555555s are entered. See IRM 4.29.3.3.1.1, One-Year Assessment Statute Date.
- (8) The display of CC TSCLS information is provided in IRM 2.2.7, PCS Command Code TSCLS.

## 4.29.2.6.4 (11-27-2017) **Removal of Records From the PCS**

- (1) Key case and investor records are removed from the PCS database automatically at the expiration of the purge date, if there is a full AIMS record. See IRM 4.29.2.6.1, Purge Dates and TC 424 Drop Dates, (TSCHG), of this Handbook for information about the purge date.
- (2) The purge date is automatically set on the PCS record as the case is processed to closing on AIMS, status code 90. The purge date is set at two months from when status code 90 was entered.
- (3) The 424 drop date is set on the PCS record at 90 days from the request for AIMS establishment of the investor record. Once an AIMS record is fully established, the 424 drop date is no longer retained on the PCS database.
- (4) A record can be removed from the PCS without closing the AIMS record by input of a date in the future (using Form 8339, PCS Change) that extends the purge date or 424 drop date to the selected future date when the record will close from the PCS.
  - a. Take this action when there is no longer a reason for an open record on the PCS, but the record still must remain open on AIMS, because other issues are pending.
  - b. If AIMS control of the return is no longer needed, the 424 is allowed to age off AIMS when it is not replaced by a full AIMS database. AM424 records can be removed from AIMS using TC 424D.

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**Exhibit 4.29.2-1 (11-27-2017)**
**Establishing PCS Key Case and Investor Records (Text 4.29.2.2.1)**

Situation	Key Case Record Condition On AIMS	Key Case Record Condition On PCS	PCS Input Form	What Happens to the Key Case Record Establish PCS Linkage	What Happens to the Investor Record Establish PCS Linkage	What Happens to the Investor Record Establish AIMS	What Happens to the Investor Record Request Return
TEFRA Key Case With Notice Investors	Must Be	No	8340	Yes	Yes	Yes	Yes
TEFRA Key Case With Notice Investors	Must Be	Yes	8340	N/A	Yes	Yes	Yes
TEFRA Key Case With Non-Notice Investors	Must Be	No	8341	Yes	Yes	Yes	Yes
TEFRA Key Case With Non-Notice Investors	Must Be	Yes	8341	N/A	Yes	Yes	Yes
TEFRA Key Case With NBAP Mailed To Investors **	Must Be	Will Be	8341	N/A	Yes	Yes	Yes
NonTEFRA Key Case With Investors	Must Be	No	8341	N/A	Yes	Yes	Yes
NonTEFRA Key Case With Investors	Must Be	Yes	8341	N/A	Yes	Yes	Yes

**Exhibit 4.29.2-1 (Cont. 1) (11-27-2017)****Establishing PCS Key Case and Investor Records (Text 4.29.2.2.1)**

<b>Situation</b>	<b>Key Case Record Condition On AIMS</b>	<b>Key Case Record Condition On PCS</b>	<b>PCS Input Form</b>	<b>What Happens to the Key Case Record Establish PCS Linkage</b>	<b>What Happens to the Investor Record Establish PCS Linkage</b>	<b>What Happens to the Investor Record Establish AIMS</b>	<b>What Happens to the Investor Record Request Return</b>
TEFRA Electronic Linkage Request Check Sheet (LB&I)	Must Be	Yes or No	14090	Yes, if not already on PCS	Yes	Yes	Yes
TEFRA Electronic Linkage Request Check Sheet (SBSE)	Must Be	Yes or No	14091	Yes, if not already on PCS	Yes	Yes	Yes
ILSC Electronic Linkage Request Check Sheet (SBSE)	Must Be	Yes or No	14092	Yes, if not already on PCS	Yes	Yes	Yes
ILSC Electronic Linkage Request Check Sheet (LB&I)	Must Be	Yes or No	14093	Yes, if not already on PCS	Yes	Yes	Yes
<b>**Note:</b> This is a CPF action to correct invalid investor records with an NBAP already issued to the investors.							
<b>Exception:</b> Investors can be linked to key cases in status code 90 as long as the key case is still on AIMS.							

**Exhibit 4.29.2-2 (11-27-2017)**

**Instructions for Form 8340, PCS TEFRA Establish or Add, and the Upper Section of the Electronic Linkage Forms. (Text 4.29.2.2.2 and 4.29.2.3.1)**

Item	Title of Item	Instructions
2	TIN	Enter the key case identification number. If the key case is established on non-Master File, indicate one of the following immediately after the TIN: N = non-Master File; —D = Dummy TIN
3	MFT	Enter the key case MFT Code
4	TXPD	Enter the key case tax period in “YYYYMM” format
5	Promoter Number	Enter the promoter/promotion number assigned. Only the SBSE HQ Field Support Pass-Through Analyst assigns numbers for specific shelters.
6	Investor Source	Enter source code 23 or 35. The source code appears on the investors’ AIMS records
7	Investor Status	Enter 06 for TEFRA. The status will change to 34 once AIMS is established.
8	Special Project Code (SPC)	Enter the appropriate special project code. Refer to IRM 4.4, AIMS/ Processing Handbook for SPCs. SPC 0013 is the SPC for TEFRA investor returns with source code 23; SPC 0015 is the SPC for TEFRA amended returns with source code 35. The field can request a specific SPC or Tracking Code.
9	TEFRA	Enter “T”
10	Employee Indicator for campus personnel (IRM 4.29.3.6.15 )	Three character field - (ANN) Must enter a “B” or an “O” in the alpha field to designate the campus where the notices will be printed. Two numeric characters may be entered (01-99) to generate specific contact information on the letter. If no number is entered, 99 will be used for default contact information.
11	Tracking Code	Enter the appropriate tracking number for the key case. If the return does not have a tracking number, then leave this item blank.
12	EGC	Enter 5800
13	Doing Business As (DBA) Name	Enter the key case trade or DBA name. The PCS will list this name on reports as the key case for each related return. Do not use unnecessary articles (i.e.: a, an, or the) or punctuation (i.e.: semi-colons or periods; a comma is necessary in the DBA name when linking a beneficiary to a trust). Use an ampersand (&) for the word “and”.
14	Requester Name	Enter requestor’s name,
15	PBC	Enter requestor’s PBC
16	EGC	Enter requestor’s EGC
17	Signature	Requestor’s signature
18	Date	Date form is signed by requester

**Exhibit 4.29.2-2 (Cont. 1) (11-27-2017)**

**Instructions for Form 8340, PCS TEFRA Establish or Add, and the Upper Section of the Electronic Linkage Forms. (Text 4.29.2.2.2 and 4.29.2.3.1)**

Item	Title of Item	Instructions
19	Approved by	Enter teams leader's name
20	Title	Enter team leader's title
21	Signature	Signature of the team leader
22	Date	Date form is signed by requester
23	Name of Input Operator	Enter the name of the terminal operator
24	Title	Enter title of the input operator
25	Signature	Signature of input operator
26	Date	Date form is input by operator

There is no investor part of this form.

**Note: SCHEDULES K-1 FOR THE INVESTORS MUST BE ATTACHED TO FORMS 8340 TO ESTABLISH AND LINK INVESTORS.**



**Exhibit 4.29.2-3 (11-27-2017)**

**Instructions for Form 8341, PCS Establish or Add, and the Upper Section of the Electronic Linkage Forms. (Text 4.29.2.2.2 and 4.29.2.3.2)**

Item	Title of Item	Instructions
1	CC TSLOD	Pre-printed on form
2	Identifier	May also use P and S when loading parent/subsidiary returns. Use of the P and S will ensure proper linkage and noticing.
3	TIN	Enter the key case EIN. If the key case is established on non-Master File , indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
4	MFT	Enter the key case MFT code
5	Tax Period	Enter the tax period of the key case in “YYYYMM” format.
6	Promoter/ Promotion Number	Enter the promoter/promotion number assigned to the key case. The SBSE HQ Field Support Pass-Through Analyst assigns numbers for specific shelters.
7	Investor Source	Enter the source code 23, 35, 64 or 91. The source code will appear on the investors’ AIMS records. Source code 64 is used for ILSC linkages only. Source Code 91 is used for National Research Project (NRP) cases.
8	Investor Status	Enter AIMS status code 06 for ILSC investors controlled by the campus. For linkages established prior to January 1, 1997, investor returns outside of the key case area’s jurisdiction are established in status code 06. Enter status code 06 when linking a TEFRA non-notice partner.
9	Special Project Code	Enter the appropriate special project code. Refer to IRM 4.4, AIMS/Processing Handbook, for SPCs. SPC 0013 is the SPC for TEFRA investor returns with source code 23; SPC 0015 is the SPC for TEFRA amended returns and it must be used with source code 35 investor returns. The field can request a specific SPC or Tracking Code.
10	TEFRA	Leave blank for ILSC. EXCEPTION: The CPF enters “T” when using Form 8341 to correct invalid TEFRA notice investor records where an NBAP was issued to the investor, or when linking a TEFRA non-notice partner.
11	Tracking Code	Enter the appropriate tracking number for the key case. If the return does not have a tracking number, then leave this item blank.
12	EGC	Enter 5400 for all nonTEFRA investors. Investors controlled in a CPF will automatically establish in EGC 5400. Investors controlled by a field office will automatically establish in the EGC as controlled on AIMS. EXCEPTION: A CPF enters 5800 for the exception in item 10 above.

**Exhibit 4.29.2-3 (Cont. 1) (11-27-2017)**

**Instructions for Form 8341, PCS Establish or Add, and the Upper Section of the Electronic Linkage Forms. (Text 4.29.2.2.2 and 4.29.2.3.2)**

Item	Title of Item	Instructions
13	DBA Name	Enter the key case trade or DBA name. The PCS will list this name on reports as the key case for each related return. Do not use unnecessary articles (i.e., a, an, or the) or punctuation (i.e., apostrophes, semi-colons, or periods; a comma is necessary in the DBA name when linking a beneficiary to a trust). Use an ampersand (&) for the word "and".
14	TIN	Enter the related investors' taxpayer identification number. AN INVESTOR RECORD THAT MUST BE ESTABLISHED ON AIMS AS A NON-MASTER FILE ACCOUNT MUST BE FIRST ESTABLISHED ON AIMS BEFORE THE PCS WILL ACCEPT ESTABLISHMENT AND LINKAGE
15	MFT	Enter the related investors' MFT Code. Various MFT codes may be entered on the same form
16	Tax Period	Enter the related investors' tax period in "YYYYMM" format
17	Name Control	Enter the name control. Refer to IRM 4.4, AIMS/Processing Handbook, for information on name control.
18	Requestor Name	Enter requestor's name
19	PBC	Enter requestor's PBC
20	EGC	Enter requestor's EGC
21	Signature	Requestor's signature
22	Date	Date form is signed by requestor
23	Approved by	Enter teams leader's name
24	Title	Enter team leader's title
25	Signature	Signature of the team leader
26	Date	Date form is signed by manager
27	Name of input operator	Enter the name of the terminal operator
28	Title	Enter title of the input operator
29	Signature	Signature of input operator
30	Date	Date form is input by operator

**Exhibit 4.29.2-4 (08-09-2019)**
**Instructions for Form 8339, PCS Change (Text 4.29.2.4.1 and 4.29.2.6.1)**

Before preparing Form 8339 make sure the account is on PCS. If an update is made to an investor record, then a linked key/tier case must be referenced. Items 2, 3, 4, & 5 pertain to key/tier case records. Items 9, 10 & 11 pertain to investor records.

**TO CHANGE A KEY CASE RECORD KEY CASE ENTITY**

Item	Title of Item	Instructions
2	TIN	Enter the key case EIN. If the key case is established on non-Master File , indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
3	MFT	Enter the key case MFT code
4	TXPD	Enter the key case tax period in “YYYYMM” format
5	Type of record changed	Enter “P”
12	Changes	Enter the item number (to the left of the pre-printed hyphen on the form) for the database element that will be changed. The database items are printed on the reverse side of the form. Enter the new update information to the right of the pre-printed hyphen
13	Requestor Name	Enter requestor’s name
14	PBC	Enter requestor’s PBC
15	EGC	Enter requestor’s EGC
16	Signature	Requestor’s signature
17	Date	Date signed by requestor
18	Approved by	Enter team leader’s name
19	Title	Enter title of team leader
20	Signature	Team leader’s signature
21	Date	Date signed by team leader
22	Name of Input Operator	Enter the name of the input operator
23	Title	Enter title of input operator
24	Signature	Input operator’s signature
25	Date	Date form is input by operator

**Exhibit 4.29.2-4 (Cont. 1) (08-09-2019)****Instructions for Form 8339, PCS Change (Text 4.29.2.4.1 and 4.29.2.6.1)****TO CHANGE AN INVESTOR RECORD**

Item	Title of Item	Instructions
2	TIN	Enter the EIN of a key/tier case linked to the investor record that will change. If the key/tier case is established on non-Master File , indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
3	MFT	Enter any MFT code of a key/tier case linked to the investor record that will be changed
4	TXPD	Enter the key/tier case tax period in “YYYYMM” format
5	Type of Record Being Changed	Enter “I”
6	TIN (Required for an item 05 change)	Enter the taxpayer identification number of a ultimate key case from where the adjustments originate. If the investor is directly linked to the key case, and the key case information was entered in items 2, 3, and 4 above, an “S” may be entered in position 34 instead of repeating the entries. If the key case is established on non-Master File , indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
7	MFT (Required for an item 05 change)	Enter the MFT code of a key case linked to the investor record that will be changed. Entry not needed if “S” entered in position 34.
8	TXPD (Required for an item 05 change)	Enter the key case tax period in “YYYYMM” format. Entry not needed if “S” entered in position 34.
9	TIN	Enter the related investor taxpayer identification number. If the investor is established on non-Master File , indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
10	MFT	Enter the related investor MFT code
11	TXPD	Enter the related investor tax period in “YYYYMM”format
12	Changes	Enter the item number (to the left of the pre-printed hyphen on the form) for the database element being changed. The database items are printed on the reverse side of the form. Enter the new update information to the right of the pre-printed hyphen
13	Requestor Name	Enter requestor’s name
14	PBC	Enter requestor’s PBC
15	EGC	Enter requestor’s EGC
16	Signature	Requestor’s signature
17	Date	Date signed by requestor
18	Approved by	Enter team leader’s name

## Exhibit 4.29.2-4 (Cont. 2) (08-09-2019)

### Instructions for Form 8339, PCS Change (Text 4.29.2.4.1 and 4.29.2.6.1)

Item	Title of Item	Instructions
19	Title	Enter team leader's title
20	Signature	Team leader's signature
21	Date	Date signed by team leader
22	Name of Input Operator	Enter input operator's name
23	Title	Enter title of input operator
24	Signature	Input operator's signature
25	Date	Date form is input by operator
<b>TO CHANGE AN INVESTOR RECORD</b> If an Item 05 change is being made, then Items 2, 3, 4 & 5 will pertain to the return to which the taxpayer is directly linked. Items 6, 7 & 8 will pertain to the key case from where the change originates (an "S", for same, may be entered in space 34 if the taxpayer is directly linked to the key case). Items 9, 10 & 11 pertain to investor's information.		

**Exhibit 4.29.2-5 (11-27-2017)****TSCHG Elements and Valid Range of Values (Text 4.29.2.4.1 and 4.29.2.4.2)**

Item Number	Element Name	Valid Range of Values
01	PN-K1-NAME	May be 1–35 characters, variable or “D”. 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. The individual name format is last name space suffix (if any), first name space initial (if any) (Public III;Jon Q,) Enter last name followed by a semicolon, then first name.
02	PN-K1-STREET-ADDR	May be 1–35 characters, variable or “D”. If the account has a foreign address, the city will be input as this item
03	PN-K1-CTY- STATE-ZIP	May be 1–38 characters, format CITYbbSTbbZIP, or “D”. (“b” = space) If a foreign address, the name of country will replace city, and state will contain a space followed by a period (“b”) and the zip code is left blank. For example: Englandbbb.,
04	PN-K1- ADDTNL-ADDR-LINE	May be 1–35 characters, variable or “D”. If foreign address, the street address will be input as this item
05	PN-1-YEAR-ASSMT-DATE/TEFRA-ASSMT- AMOUNT/TEFRA ASSMT-TIME	<p>May be 8 digits numeric and one or two alpha. (Formatted YYYYMMDDXP), up to 27 digits Alphanumeric Formatted: 11111111\$nnnnnnnnnnnnTnnn.n, 11111111\$nnnnnnnnnnnn-Tnnn.n, 11111111\$NCTnnn.n, 11111111\$CNCTnnn.n, 11111111\$TIERnnn.n, 22222222\$nnnnnnnnnnnnTnnn.n, 22222222\$nnnnnnnnnnnn-Tnnn.n, 22222222\$NCTnnn.n, 22222222\$CNCTnnn.n, 22222222\$TIERnnn.n, or 10 digits Alphanumeric (FormattedYYYYMMDDXP with YYYYMMDD representing the date, X representing the Investor Closing Code and the P representing a penalty. One alpha may also be used if not entering a P. 55555555J will be entered when a key case is petitioned and awaiting a decision from a district court or the United States Court of Federal Claims. (X for the investor closing code, T* (to delete the PN-1-YR-ASSMT-DATE-ONLY), or D**)</p> <p>Time is not required if partner is in Appeals status.</p> <p><b>Note:</b> *When an investor has other open key case linkages remaining above the direct linked tier, an 05-T is used to remove the 11111111s from the system.</p> <p><b>Note:</b> **D is used to delete the PN-1-YR-ASSMT-DATE, TEFRA-ASSESSMENT-AMOUNT and TEFRA-ASSESSMENT-TIME</p>
06	PN-K1-LOSS-PCT	May be 6 characters, variable or “D”. Must be numeric and not greater than 1.0. The decimal point is required
07	USER-SPECIAL-MSG	May be 1–70 characters or variable, or “D”
08	PS-ADJ-AMT	May be 1-12 characters, numeric, NC or D.
09	TEFRA-CD	May be a “T” or “D”

**Exhibit 4.29.2-5 (Cont. 1) (11-27-2017)**
**TSCHG Elements and Valid Range of Values (Text 4.29.2.4.1 and 4.29.2.4.2)**

Item Number	Element Name	Valid Range of Values
10	PS- PROMOTER- NUM	Must be TTS, TSTS, NTTS, OTHER, or nnnnaa. Where n=numeric and a=alpha. A unique promoter number can be assigned by the SBSE HQ Field Support Pass-Through Analyst.
11	424-DROP-DT	May be 8 digits numeric (Formatted YYYYMMDD) the literal "EXTEND" or "D"
12	PURGE-DATE	May be 8 digits numeric (Formatted YYYYMMDD) the literal "EXTEND" or "D"
13	PS-120-DAY-DATE	May be 8 digits numeric (Formatted YYYYMMDD) or "D"
14	PS-TEFRA- PENALTY/ AFFECTED- ITEM-CD	May be "A", "P", "X" or "D". If a "A", "P" or "X" an "A", "P" or "X" will be placed on the PICF PS-TEFRA-Penalty-CD. A "D" will delete any prior entry and return the field to "blank".
15	PS-DBA- NAME	May be 1-35 characters, variable or "D"
16	PS-60-DAY-DATE	May be 8 digits numeric (Formatted YYYYMMDD) or "D"
18	PS -ASSESS-AMT	May be 12 digits.
20	PS-TMP-NAME	May be 1-35 characters, variable or "D". A semi-colon (;) must be input in place of a comma
21	SETTLEMENT-DATE	May be 8 digits numeric (Formatted YYYYMMDD) or "D"
22	REPORT- PACKAGE- IND	May be "A", "B", "C", "M", "R", "S", "Y", or "D". "D" is used to delete a previously entered value. If "Y", a date must be entered in item number 27.
23	PS-TMP- SECOND- NAME-LINE	May be 1-35 characters, variable or "D". If foreign address, the street address will be input as this item
24	PS-TMP- STREET- ADDRESS	May be 1-35 characters, variable or "D". If the account has a foreign address, the city will be input as this item
25	PS-TMP-CTY-STATE- ZIP	May be 1-38 characters, variable or "D". If a foreign address, the name of country will replace city, and state will contain a space followed by a period ("b.") and the zip code is left blank. For example: Englandbbb.,
26	PN-BANK RUPTCY- DATE	May be 8 digits numeric (Formatted YYYYMMDD) or "D"
27	COMPLETION-DATE/ REPORT PACKAGE RECEIVED DATE	May be 8 digits numeric (Formatted YYYYMMDD) or "D"
28	PS-DOCKET- NUMBER	May be up to 9 digits alphanumeric or "D"
29	PS-BANK RUPTCY- IND	May be a "B" or "D"

**Exhibit 4.29.2-5 (Cont. 2) (11-27-2017)****TSCHG Elements and Valid Range of Values (Text 4.29.2.4.1 and 4.29.2.4.2)**

Item Number	Element Name	Valid Range of Values
30	CPF-CD	Must be "B" or "O" ( <b>B</b> rookhaven or <b>O</b> gden) The BOD reports an investor will appear on is determined by the CTF Code.
31	Partnership Name Line	May be 1-35 characters, variable or D.
32	Partnership Street Address	May be 1-35 characters, variable or D.
33	Partnership City-Street-Zip	May be 1-35 characters, variable or D.
34	PN_CLOSING_CD	Valid entries are "A", "B", "C", "D", "J", "N", "O" or "S". (J can only be entered using Item 05 with 5s)
35	No Load Tier Indicator	Valid entries are "X" or "D".



**Exhibit 4.29.2-6 (03-01-2006)**
**Instructions for Form 8336, PCS Mass Change (Text 4.29.2.4.3)**

Item	Title of Item	Instructions
1	CC MSCHG	Pre-printed on form
2	TIN	Enter the key case identification number. If the key case is established on non-Master File , indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
3	MFT	Enter the MFT code of the key case linked to the investor records being changed
4	Tax Period	Enter the Tax Period in “YYYYMM” format
5	Change(s)	Circle the number (to the left of the pre-printed hyphen on the form) for each database element being changed. Enter the new update information to the right of the pre-printed hyphen
6	Requestor Name	Enter requestor’s name
7	PBC	Enter requestor’s EGC
8	EGC	Enter requestor’s EGC
9	Signature	Signature of requestor
10	Date	Date signed by requestor
11	Approved by	The PCS Coordinator must approve and input all mass changes. The AIMS Coordinator must also approve mass changes to status codes, or special project codes
12	Title	Must be PCS or AIMS Coordinator
13	Signature	Signature of PCS or AIMS Coordinator
14	Date	Date signed
15	Name of Input Operator	Enter name of input operator
16	Title	Enter title of input operator
17	Signature	Signature of input operator
18	Date	Date form input by operator

**Exhibit 4.29.2-7 (11-27-2017)****Mass Change Elements and Their Characteristics (Text 4.29.2.4.3)**

<b>Change Number</b>	<b>Database Element</b>	<b>Input Location</b>	<b>Records Affected</b>	<b>Restrictions</b>
1	Package Received Date	Key Case Location	All key case investors controlled by inputting campus	Excludes records already containing data or controlled outside of inputting campus PBC
2	One-Year Assessment Statute Date	Key Case Location	All key case investors nationwide	Excludes records already having a numeric one-year assessment statute date
3	Project Code	Key Case Location	All key case investors in controlling campus PBC.	Can only update project codes 0013 and 0015 in PBC of controlling campus.
4	TEFRA Indicator	Key Case Location	All key case investors nationwide	None
5	Investor Closing Code	Key Case Location	All key case investors nationwide	The record has to have an existing closing code.
6	Reserved	Reserved	Reserved	Reserved
<b>Reminder:</b> MASS CHANGE REJECTS APPEAR ON REPORT 1-1 REALTIME ERROR REGISTER				

**Exhibit 4.29.2-8 (08-09-2019)**
**Instructions for Form 8344, PCS Change – Multiple Investor Records (TEXT 4.29.2.4.4)**

Item	Title	Instructions
1	TSCHG	Pre-printed on form
2	TIN	Enter the key case entity EIN. If the key case is established on non-Master File , indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
3	MFT	Enter the MFT code of the key case linked to the investor records being changed.
4	Tax Period	Enter the key case entity tax period in “YYYYMM” format
5	Multiple Investor Changes	“M” pre-printed on form
6	Change	Enter the item number (to the left of the pre-printed hyphen on the form) for the database element that will be changed. The database items are printed on the reverse side of the form. Enter the new update information to the right of the pre-printed hyphen
7	Related Investors	To apply the identical changes to several related investors, enter their TIN, MFT and Tax Period in lines 4-12.
8	Name of requester	Enter requester’s name
9	PBC	Enter requester’s PBC
10	EGC	Enter requester’s EGC
11	Signature	Signature of requester
12	Date	Date signed by requester
13	Approved by	Enter team leader’s name
14	Title	Enter team leader’s title
15	Signature	Signature of team leader
16	Date	Date signed by team leader
17	Name of Input Operator	Enter name of input operator
18	Title	Input operator’s title
19	Signature	Signature of input operator
20	Date	Date for input by operator

**Exhibit 4.29.2-9 (09-02-2008)**  
**TSCHGM Elements (Text 4.29.2.4.4)**

Item Number	Element Name	Valid Range of Values
05	PN-1-YEAR-ASSMT-STATUTE-DATE	May be 8 numeric digits and one alpha Formatted YYYYMMDDA, YYYYMMDDP, or D. Neither assessment amount or time may be entered using TSCHGM.
07	User Special Message	May be 1-70 characters, variable or D.
11	424 Drop Date	May be 8 digits (formatted YYYYMMDD), the literal "EXTEND" or "D"
12	Purge Date	May be 8 digits numeric (Formatted YYYYMMDD) the literal "EXTEND" or "D"
27	COMPLETION-DATE/ REPORT PACKAGE RECEIVED DATE	May be 8 digits numeric (Formatted YYYYMMDD) or "D". The input of the Report Package Received Date will automatically update the Report Package Received Indicator to a "Y"
30	CPF Indicator	May be B or O. (B to display BSC and O to display OSC on TSINQ)

**Exhibit 4.29.2-10 (08-09-2019)**
**Instructions for Form 8335, PCS Linkage Delete (Text 4.29.2.6.2)**

Item	Title of Item	Instructions
2	TIN	Enter the key case entity EIN. If the key case is established on non-Master File, indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
3	MFT	Enter the MFT Code of the key case entity.
4	TXPD	Enter the key case entity tax period in “YYYYMM” format
5	TIN	Enter the TIN of the related investor. If the investor record is established on the non-Master file, indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
6	MFT	Enter the related investor’s MFT Code
7	TXPD	Enter the investor’s tax period in “YYYYMM” format
8	Reason for Deletion	Enter reason deletion of the investor is requested.
9	Requestor Name	Enter requestor’s name
10	PBC	Enter requestor’s PBC
11	EGC	Enter requestor’s EGC
12	Signature	Signature of requestor
13	Date	Date signed by requestor
14	Approved by	Enter team leader’s name
15	Title	Enter team leader’s title
16	Signature	Signature of team leader
17	Date	Date signed by team leader
18	Name of Input Operator	Enter CPF PCS Coordinator’s name
19	Title	Enter input operator’s title
20	Signature	Signature of input operator
21	Date	Date form is input by operator

**Exhibit 4.29.2-11 (06-13-2005)****Instructions for Form 8623, PCS Summary (Text 4.29.2.5.1)**

Item	Title of Item	Instructions
1	CC TSUMY	Pre-printed on form
2	Type record/Inquiry	Select one of the following options: P—List all linked investors; I—List all linked key cases. Now entered in 1 after CC TSUMY
3	TIN	Enter the taxpayer identification number for the key case, tier or investor. If the investor record is established on the non-Master File, indicate one of the following after the TIN: N = non-Master File; —D = Dummy TIN
4	MFT	Enter the MFT Code
5	TXPD	Enter the TXPD in YYYYMM format
6	PBC	Specify the Primary Business code only if you want the search confined to a particular area office
7	Requestor Name	Enter requestor's name
8	PBC	Enter requestor's PBC
9	EGC	Enter requestor's EGC
10	Signature	Requestor's signature
11	Date	Date signed by requestor
12	Approved by	Enter team leader's name
13	Title	Enter team leader's title
14	Signature	Team leader's signature
15	Date	Date signed by team leader
16	Name of Input Operator	Enter name of input operator
17	Title	Enter input operator's title
18	Signature	Input operator's signature
19	Date	Date form is input by operator