REQUEST FOR RECORDS DISPOSITION AUTHORITY
(See Instructions on reverse)

TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML)
8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001

FROM (Agency or establishment)
Department of the Treasury

1 MAJOR SUBDIVISION
Internal Revenue Service

2 MINOR SUBDIVISION
Small Business/Self Employed (SB/SE)
Campus Compliance Services

3 NAME OF PERSON WITH WHOM TO CONFER
Daniel W Bennett
IRS Records Officer

5 TELEPHONE
202-283-9359

NOTIFICATION TO AGENCY

In accordance with the provisions of 44 U.S.C. 3303a the disposition request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10

AGENCY CERTIFICATION

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposition of its records and that the records proposed for disposal on the attached [ ] pages(s) are not now needed for the business of this agency or will not be needed after the retention periods specified, and that written concurrence from the General Accounting Office, under the provisions of Title 8 of the GAO Manual for Guidance of Federal Agencies,

is not required, [ ] is attached, or [ ] has been requested

DATE
12/3/2008

SIGNATURE OF AGENCY REPRESENTATIVE
Daniel W Bennett
IRS Records Officer

TITLE
IRS Records Officer
National Office, OS A RE
Washington, DC 20224

9 GRS OR SUPERSEDED JOB CITATION

10 ACTION TAKEN
(NARA USE ONLY)

<table>
<thead>
<tr>
<th>ITEM NO</th>
<th>DESCRIPTION OF ITEM OF PROPOSED DISPOSITION</th>
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<tbody>
<tr>
<td>8</td>
<td>RCS 1.15.28 for Collection and RCS 1.15.35 for Tax Administration Electronic Systems</td>
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<tr>
<td></td>
<td>Future Updates: 1.15.28 New Item 152, Partnership Control System (PCS)</td>
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<td>* 1.15.35 New Item 45, Partnership Control System (PCS)</td>
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(see attached)

*Note – IRM 1.15.35 is a cross-walk of electronic systems to official IRS Records Control Schedules.
Partnership Control System (PCS)

Background:

The Partnership Control System (PCS) is a database designed to control and monitor flow-through entities and linked investor returns. It does not replace AIMS inventory control, but it provides the additional information needed to control investor and flow-through returns. It interfaces with the Audit Information Management System (AIMS) to establish returns, access information, and provide mass updates to AIMS.

PCS allows an unlimited number of investors to be linked to each key case or tier and allows an investor to be linked to an unlimited number of flow-through entities. The linkage charges the returns to the appropriate area office or CTF. In addition, it places the flow-through entity PICF Code 2 on the key case on AIMS and Examination Returns Control System (ERCS) databases. It also places an investor PICF Code of 6 on AIMS and ERCS databases so that any other part of the service can see that an entity related to the investor return is under examination. This prevents premature closure of an investor return until all key case issues are resolved. It should also prevent improperly restricted statute extensions.

Data is available from the following forms:

- 8335 - 8337
- 8339 - 8342
- 8344
- 8346
- 8623 - 8624

Description:

The Partnership Control System (PCS) provides the capability to research the relationship among partners and partnerships. It also provides the capability to control and monitor partnership and related individual returns being examined. See Audit Information Management System Reference (AIMSR) for additional related Application Systems. This system is part of Integrated Data Retrieval System (IDRS) processing.

a. Inputs:

Includes IRS taxpayer data electronically received from various linked systems, Audit Information Management System (AIMS), Accounts Management Services (AMS), End of Day Processing (EOD) and manually using information contained on various submissions processing forms, including IR Forms 8335, 8337, 8339, 8340, 8341, 8342, 8344, 8346, 8623, and 8624.
Disposition  TEMPORARY  Destroy electronic batch files of extracted data when system updates and are no longer needed. Return recordkeeping copies of IR Forms to relevant case files appropriately scheduled under other authorities for Submissions Processing, Examination, Audit, or Collection.

b.  System Data:

The Partnership Control System Data Store (PCS DS) contains relationship information among partners and partnerships along with related individual returns being examined. The data is extracted from other systems and forms types.

Disposition  TEMPORARY  Destroy when no longer needed for audit or operational purposes whichever is sooner. Note – The data is extracted from linked repositories. Recordkeeping copies are appropriately scheduled under other authorities for the linked parent systems including Audit Information Management System (AIMS), Account Management Services (AMS), Individual Master File (IMF), and National Account Profile (NAP).

c.  Outputs:

Include a variety of weekly, monthly and quarterly reports. Report output types are outlined in IRM 4.29.4. The reports are used primarily by programs located within Submissions Processing Campuses, but also by field Examination and Appeals Business Units. The statute data is downloaded into the Audit Information Management System (AIMS) to facilitate the manipulation of the data. This allows the campuses to query the statute data by group or date range. The system also generates a number of forms and letters that are specific to the program.

Disposition  TEMPORARY  Cut-Off at end of processing year. Destroy 3 years after processing year, or when no longer needed for audit or operational purposes, whichever is sooner.

d.  System Documentation:


Disposition  TEMPORARY  Delete/destroy when superseded or obsolete.