

REQUEST FOR RECORDS DISPOSITION AUTHORITY (See Instructions on reverse)		LEAVE BLANK (NARA use only)	
TO NATIONAL ARCHIVES and RECORDS ADMINISTRATION (NWML) 8601 ADELPHI ROAD, COLLEGE PARK, MD 20740-6001		JOB NUMBER N1-058-09- 5	
1 FROM (Agency or establishment) Department of the Treasury		DATE RECEIVED 12/17/08	
2 MAJOR SUBDIVISION Internal Revenue Service		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request, including amendments, is approved except for items that may be marked "disposition not approval" or "withdrawn" in column 10	
3 MINOR SUBDIVISION Small Business/Self Employed (SB/SE) Campus Compliance Services			
4 NAME OF PERSON WITH WHOM TO CONFER Daniel W Bennett IRS Records Officer	5 TELEPHONE 202-283-9359	DATE 5/4/09	ARCHIVIST OF THE UNITED STATES <i>Adrienne C. Thomas</i>
5 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 <u>2</u> 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, <input type="checkbox"/> is not required, <input type="checkbox"/> is attached, or <input type="checkbox"/> has been requested			
DATE 12/3/2008	SIGNATURE OF AGENCY REPRESENTATIVE <i>Daniel W Bennett</i> IRS Records Officer		TITLE IRS Records Officer National Office, OS A RE Washington, DC 20224
7 ITEM NO	8 DESCRIPTION OF ITEM OF PROPOSED DISPOSITION	9 GRS OR SUPERSEDED JOB CITATION	10 ACTION TAKEN (NARA USE ONLY)
	RCS 1.15.28 for Collection and RCS 1.15.35 for Tax Administration Electronic Systems Future Updates: 1.15.28 <u>New Item 152, Partnership Control System (PCS)</u> * 1.15.35 <u>New Item 45, Partnership Control System (PCS)</u> (see attached) *Note – IRM 1.15.35 is a cross-walk of electronic systems to official IRS Records Control Schedules.		

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IRM 1.15.28, New Item 152
IRM 1.15.35, New Item 45

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

NEW

