

Office of Chief Counsel  
Internal Revenue Service  
**memorandum**

CC:TEGEDC:NELI:LPAzmon  
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date: November 09, 2016

to:

Newark, NJ 07102  
(Appeals, Area , Team )

From: Linda P. Azmon  
Senior Counsel (Northeast Area Long Island)  
(Tax Exempt & Government Entities Division Counsel)

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subject:

**This memorandum concerns information regarding the above taxpayer. This advice may not be used or cited as precedent in other cases. This writing may contain privileged information. Any unauthorized disclosure of this writing may have an adverse effect on privileges, such as the attorney-client privilege. If disclosure becomes necessary, please contact this office for our views.**

### ISSUES

1. Whether \_\_\_\_\_ is liable for the employment taxes proposed by the Examination Division for the taxable periods included in the \_\_\_\_\_ and \_\_\_\_\_ taxable years, as well as the taxable years ending December 31, \_\_\_\_\_ and \_\_\_\_\_?
2. Is \_\_\_\_\_ entitled to relief treatment under Section 530 of the Revenue Act of 1978?
3. Whether the amount of proposed employment taxes should be calculated using the rates provided for in I.R.C. § 3509?<sup>1</sup>

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<sup>1</sup> All references to "section" are to the Internal Revenue Code of 1986, as amended, unless otherwise noted, except that references to "section 530" are to the Revenue Act of 1978. Section 530 has never been codified in Title 26 of the U.S. Code, but many publishers of the Internal Revenue Code include the