



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

July 5, 2000

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Dear 

This responds to your letter of February 15, 2000, in which you request a ruling concerning your Federal employment tax status under the Internal Revenue Code.

You state that you were not an "employee" earning taxable wages for the tax year ending December 31, 1995. You conclude that although you realized a gain in compensation for your services, it is not recognized by the Internal Revenue Code. In addition, you state that this issue is a factual matter and does not raise any questions of law, except those involving jurisdiction.

Section 6501 of the Internal Revenue Code states that the Internal Revenue Service can assess additional tax for a year, allow a claim for refund by the taxpayer, or take collection action only within a specific time limit. In general, this time limit, known as the "statute of limitation", is 3 years from the date the original tax return was filed or 2 years from the date the tax was paid, whichever is later.

Because your request involves a taxable year closed by the statute of limitation, we are unable to take any action concerning your requested ruling.

If you have any questions or need additional information, please contact Malcolm L. Funn (Identification Number 50-02485) of my staff at (202) 622-6080.

Sincerely,

Harry Beker
Chief, Health & Welfare Branch
Office of Division Counsel /
Associate Chief Counsel
(Tax Exempt & Government Entities)