

**Internal Revenue Service**

**Department of the Treasury**

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Washington, DC 20224

**Person to Contact:**

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CC:TEGE:EOEG:ET1- COR-123893-01

**Date:** July 30, 2001

Number: **INFO 2001-0206**

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Dear [REDACTED]

This is in response to your letter dated April 23, 2001, in which you requested a private letter ruling concerning the employment status of your workers as employees or independent contractors. It is not clear to us whether you are asking that we determine the prospective or current employment status of these workers.

Section 3.01(52) of Revenue Procedure 2001-3, 2001-1 I.R.B. 111, provides that the Internal Revenue Service will not issue rulings or determination letters for purposes of determining prospective employment status as to whether an individual will be an employee or an independent contractor. However, a firm or a worker may file a Form SS-8 to request a determination of the current status of a worker for purposes of Federal employment taxes and income tax withholding. We have enclosed a Form SS-8 in case that you would like to file a request for such a determination.

I hope this information is helpful. Please call Elliot Rogers at 202-622-6040 (not a toll-free number) if you have any questions.

Sincerely,

Michael A. Swim  
Chief, Employment Tax Branch 1  
Office of the Division Counsel/  
Associate Chief Counsel  
(Tax Exempt and Government Entities)

Enclosure