

Internal Revenue Service

Department of the Treasury

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Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:
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Key

worker =
firm =

This is in reply to a request for a ruling to determine the federal employment tax status of the above-named worker with respect to services she performed for the firm for the period from October 12, 1999 to September 30, 2000. The federal employment taxes are those imposed by the Federal Insurance Contributions Act (FICA), the Federal Unemployment Tax Act (FUTA), and the Collection of Income Tax at Source on Wages.

According to the information submitted, the firm is a governmental agency. The worker was engaged to perform nursing services at the firm's health unit. The firm considered the worker to be an employee and reported the worker's services to the Internal Revenue Service on Form W-2.

Information submitted by both the firm and the worker on Form SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding, provides that the worker was subject to direction and control by the firm. Based on this information and on the fact that the firm reported the worker's earnings on Form W-2, we conclude that the worker was an employee of the firm for purposes of FICA, FUTA, and federal income tax withholding.

This ruling is directed only to the taxpayers to whom it is addressed. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

If you have any questions regarding this matter, please contact

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

Enclosures:
Copy of ruling letter
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