



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

CHIEF COUNSEL

February 24, 2003

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CC:TEGE:EOEG:ET2
GENIN-104275-03

[REDACTED]

Dear [REDACTED]

Reference: Income as Wages or Royalty Payments

This letter responds to your correspondence dated December 19, 2002, requesting that we rescind our previous memorandum and provide a taxpayer conference prior to any further action being taken on your case.

A revenue agent conducting an examination in your case requested advice regarding various employment tax issues. Our memorandum to the revenue agent was not a private letter ruling or a technical advice memorandum but instead, was an internal legal opinion which we refer to as "Chief Counsel Advice". Chief Counsel Advice is required to be publicly disclosed. See Internal Revenue Code § 6110. You received a Notice of Intention to Disclose. This provided you the opportunity to ensure the Internal Revenue Service did not disclose any taxpayer specific information prior to public release of the memorandum. It did not seek or require a taxpayer response based on the legal merits of the memorandum. The memorandum was not a final decision.

The memorandum was informal legal advice to a revenue agent. The memorandum was based on our understanding of the facts. If you have a disagreement with the facts or the legal analysis, we encourage you to bring it to the attention of the revenue agent or appeals officer conducting the examination.

If you have any questions, please call [REDACTED]

Sincerely,

LYNNE CAMILLO
Chief, Employment Tax Branch 2
Office of the Assistant Chief Counsel
(Exempt Organizations/Employment
Tax/Government Entities)