

Internal Revenue Service

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Department of the Treasury

Washington, DC 20224

Person To Contact:

, ID No.

Telephone Number:

In Re:

Refer Reply To:

CC:TEGE:EOEG:ET1 – GENIN-
145840-03

Date:

November 06, 2003

Dear _____ :

This is in reply to your letter dated July 28, 2003. You requested guidance on a specific set of facts involving an employment relationship.

We provide guidance through a “letter ruling” that interprets and applies the tax laws to the taxpayer’s specific set of facts. Rev. Proc. 2003-1, 2003-1 I.R.B. 1, sets forth standards and guidelines that a taxpayer must meet before we can issue such a ruling letter. We are unable to rule on the above matter, because your request does not meet the requirements of this revenue procedure. If you need a letter ruling, you can submit a ruling request in compliance with Rev. Proc. 2003-1. For your convenience, we are enclosing a copy.

Although we can not issue a ruling, we direct your attention to the following materials that may be helpful.

Pub 15, Circular E, Employer-s Tax Guide, summarizes the employer-s obligation with respect to obtaining an employee-s social security number, and outlines the procedures for requesting the number. It also covers the employer’s filing responsibilities including withholding, depositing, reporting, and paying employment taxes. Pub 15-A, Employer-s Supplemental Tax Guide, supplements the Pub 15. Requests for publications from the IRS can be made by calling the IRS toll-free number 1-800-TAX-FORM (1-800-829-3676) or by using the IRS Web Site at www.irs.ustreas.gov.

If you have any questions concerning this letter, please call .

Sincerely,

Michael A. Swim
Senior Technician Reviewer
Employment Tax, Branch 1
Office of the Associate Chief Counsel
(Tax Exempt & Government Entities)

Enclosure (1)