

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

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Person To Contact:

, ID No.

Telephone Number:

Refer Reply To:

CC:TEGE:EOEG:ET1 – PLR 162442-03

Date:

March 10, 2004

Re:

Dear

This letter is in response to

ruling

request asking that we approve the procedures that it uses for determining whether sales agents are full time life insurance salesmen under section 3121(d)(3)(B) of the Internal Revenue Code.

After reviewing the information you submitted and then further discussing the issue with you at a conference in the national office, it is apparent that your request is very factual in nature. Under section 6.02 of Rev. Proc. 2004-1, 2004-1 I.R.B. 1 the Service ordinarily will not issue letter rulings in certain areas because of the factual nature of the problem involved. Because of the factual nature of your ruling request, the Service declines to issue a letter ruling.

We have submitted a user fee refund request to our Communications, Records, and User Fee Unit (CRU Unit) using the above referenced address of as the address for the return of the user fee. The CRU unit separately processes this refund.

If you have any further questions please feel free to contact Mr. Rogers at (202) 622-6040. If you want to request the determination of the employment status of a particular

sales agent, you may follow the requirements in section 5.09 of Rev. Proc. 2004-1 for submitting a Form SS-8.

Sincerely,

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

cc: