



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

OFFICE OF  
CHIEF COUNSEL

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Dear \_\_\_\_\_ :

This letter responds to your letter dated November 4, 2005. In your letter, you requested information on whether Alaska and Hawaii, after their admission as States, are included within the definitions of "State" and "United States" contained under Employment Tax Regulation § 31.3121(e)-1. The simple answer is that Alaska and Hawaii are included within these definitions of "State" and "United States."

Employment Tax Reg. § 31.3121(e)-1(a) provides that "... the term 'State' includes ... the Territories of Alaska and Hawaii before their admission as States ...." This definition, by its plain reading, encompasses all fifty states, including Alaska and Hawaii. Additionally, this regulation provides that the term 'State' includes the Territories of Alaska and Hawaii before their admission as States. There is no exclusion of Alaska and Hawaii, after their admission as States, from the definition of "State" contained in this regulation.

Similarly, Employment Tax Reg. § 31.3121(e)-1(b) provides that "... the term 'United States' ... means the several states (including the Territories of Alaska and Hawaii before their admission as States) ...." This definition, by its plain reading, encompasses all fifty states, including Alaska and Hawaii. In addition to all states, this regulation provides that the term "United States" includes the "Territories of Alaska and Hawaii before their admission as states." There is no exclusion of Alaska and Hawaii, after their admission as States, from the definition of "United States" contained in this regulation.

This letter has called your attention to certain general principles of the law. It is intended for informational purposes only and does not constitute a ruling. See Rev.

Proc. 2006-1, §2.04, 2006-1 IRB 7 (Jan. 3, 2006). If you have any additional questions, please contact \_\_\_\_\_ at \_\_\_\_\_.

Sincerely,

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