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From:

Sent: Thursday, October 09, 2008 5:13:08 PM

To:

Cc:

Subject: RE: 3121(g)

I looked at the forms, Pub 51, the statute and the regs, and didn't see anything referring to corporate officer wages of a farm. But after reading 3121(g)(2), I would agree with your interpretation that the Form 943 is the appropriate return.

From:

Sent: Thursday, October 09, 2008 12:48 PM

To:

Subject: RE: 3121(g)

I think I know the answer but I have a corporate officer of an _____ and an minimal amount of W-2 was reflected on a Form 943 and the agent believe that the corporate officer's wages is not within the definition of 3121(g) and therefore should have been on a 941- I think that 3121(g)(2) covers corporate officer especially the term "management" and therefore Form 943 was appropriate.

Issue is a statute of limitations- no Form 941 filed and the three year statute has run on the Form 943.