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From:

Sent: Tuesday, September 21, 2010 9:58 AM

To:

Subject: FW: Unagreed Federal Case; Stat of Limitations as Applied to Employment Tax Returns

This was the email I sent to and he agreed with me. Would this do it?

From:

Sent: Thursday, September 16, 2010 12:38 PM

To:

Cc:

Subject: Unagreed Federal case; Stat of Limitations As Applied to Employment Tax Returns

It seems to me that if the agency filed a standard 941 (but did not include these individuals as employees), that 941 constitutes an assertion that only these individuals are employees. As I understand the use of an employment agent arrangement, our procedures allow a taxpayer to designate an agent to file on its behalf. That appears to me to be what happened here. The argument that because a different EIN was used, a different period of limitation applies, strikes me as incorrect. A taxpayer may have multiple EINs, they are a device for the identification of a taxpayer/employer, but their use or existence doesn't make the employer a different entity with a different period of limitation.