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**From:**

**Sent:** Thursday, July 23, 2015 4:12 PM

**To:**

**Cc:**

**Bcc:**

**Subject:** RE: Employment Tax Question

, thank you for taking the time to talk with us this afternoon. As promised, attached are copies of §3501(a)-1T, Q&A-5 and Announcement 85-113, which we referred to in our discussion. In addition, we promised to look at the section 3401(d) regulations, and believe that §31.3401(d)-1(f) and the last sentence of §31.3401(d)-1(g) may be helpful. Please let us know if there is anything more we may do. My telephone number is . It was a pleasure talking with you,