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From: [REDACTED]

Sent: Monday, September 25, 2017 4:12:53 PM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: LLC as independent contractor or employee - [REDACTED]

Right. that's a good point too. Is this written down anywhere?

, for your purposes, I agree with conclusion and TEGEDC practice that based on 7436(a)(1), a Service determination of employment status can be made only with respect to individuals, so we should not put entities on table 1.

If this suffices, I'll go ahead and close our WLI on the case.

Thanks