

**Internal Revenue Service**

Department of the Treasury

Number: **200131002**  
Release Date: 8/3/2001  
Index Number: 1402.01-00

Washington, DC 20224

Person to Contact:

Telephone Number:

Refer Reply To:

CC:TEGE:EOEG:ET1-PLR-117317-00

Date:

March 7, 2001

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

This is an information letter in response to your inquiry regarding your work status, for Federal employment tax purposes, with respect to services you provided the \_\_\_\_\_ for the period \_\_\_\_\_, to \_\_\_\_\_

Section 1402(a) of the Internal Revenue Code (Code) provides that net earnings from self-employment generally means the gross income derived by an individual from any trade or business carried on by such individual less the allowable deductions attributable to such trade or business. Under section 1402(b) of the Code, the term "self-employment" is defined as the net earnings from self-employment derived by an individual during any taxable year.

This is to advise you that based on the information and documentation you have submitted, it appears that you were not self-employed or otherwise engaged in a trade or business within the meaning of sections 1402(a) and (b) of the Code. This decision is addressed only to you. The Agency is not affected by any tax consequences resulting from this decision. You may rely on this letter in filing your federal income tax returns or amended federal income tax returns for the period \_\_\_\_\_ through \_\_\_\_\_

For additional information, see Publication 4, Student's Guide to Federal Income Tax (copy enclosed). We note that there is generally a three year statute of limitations on refunds, assessments, and collection of taxes. If you need additional assistance, please call \_\_\_\_\_ (not a toll-free number).

This opinion is based solely on the information as set forth in the Form SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding, submitted by you. No information was furnished by the Agency. Any other conditions or information which were not furnished to us may

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change this opinion. No opinion is expressed as to whether amounts received by you constitutes wages and/or income from a scholarship or fellowship for purposes of the Federal employment taxes and income tax withholding.

Sincerely,  
Will E. McLeod  
Assistant Chief, Employment Tax Branch 1  
Office of the Division Counsel/Associate  
Chief Counsel  
(Tax Exempt and Government Entities)

Enclosure: