ID: CCA_2009021009261541 Number: **200911034** Release Date: 3/13/2009

Office:

UILC: 3121.04-01

From:

Sent: Tuesday, February 10, 2009 9:26:18 AM

To: Cc:

Subject: RE: questions about benefits to non-employees

Thanks.

You would need to know the facts of the volunteer arrangements to see if they are common law employees for purposes of evaluating the taxability of the benefits provided.