



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

JAN 14 1999

UILC: 3231.01-00

Number: **199918021**

Release Date: 5/7/1999

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER

Kansas City, MO

Attn: Entity Control

FROM: Chief, Branch 6, Office of the Associate Chief Counsel  
(Employee Benefits and Exempt Organizations)

SUBJECT: CC:EBEO:6 -  
Railroad Retirement Act Tax Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Insurance Act of:

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that  
is not a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

---

HARRY BEKER

CC: