



OFFICE OF
CHIEF COUNSEL

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

SEP 05, 2001

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Release Date: 11/30/2001
CC:TEGE:EOEG:ET1 - COR-131274-01
UILC: 3231.01-00

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER
Kansas City, MO
Attn: Entity Control

FROM: Office of Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities)

SUBJECT: CC:TEGE:EOEG:ET1 - COR-131274-01
Railroad Retirement Act Tax Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that _____ became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective February 9, 2001, and that _____ ceased to be an employer under the Acts effective February 9, 2001. Both businesses have the same address and contact person:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that _____ became an employer under the Railroad Retirement Tax Act effective February 9, 2001, and that _____ ceased to be an employer under the Act effective February 9, 2001. Please take the appropriate action regarding these businesses.

Will E. McLeod

CC: