

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200512009**

Release Date: 3/25/05  
CC:TEGE:EOEG:ET1:  
POSTN-161872-04

UILC: 3231.01-00

date: July 23, 2004

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

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subject: Railroad Retirement Tax Act 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 the following business is not an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ is not an employer under the Railroad Retirement Tax Act. We do not have enough information to determine whether any workers performing services for \_\_\_\_\_ may be employees of another entity, including an entity that may be a rail carrier. Please take the appropriate action regarding this business.

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Janine Cook

cc: