

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

Number: **200513024**

Release Date: 4/1/2005

CC:TEGE:EOEG:ET1:  
POSTN-161884-04

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date: June 30, 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 concerning the following business 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 work performed through

as  
a locomotive engineer or as a conductor for a covered rail employer is employee service for the rail carrier employer under the Railroad Retirement Tax Act. Please take the appropriate action regarding this business.

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Janine Cook