

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200513025**

Release Date: 4/1/2005

CC:TEGE:EOEG:ET1:
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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

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 two of the following businesses became employers under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____, and that one business is not an employer under the Acts:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that _____

_____ and _____ became employers under the Railroad Retirement Tax Act effective _____. We also conclude that _____ is not an employer under the Act. Please take the appropriate action regarding these businesses.

Janine Cook