

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

Number: **200513026**

Release Date: 4/1/2005

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date: June 7, 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 businesses are not employers 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

and are not employers under the Railroad Retirement Tax Act (Act). However, we do not have enough information, particularly in light of the dissent, to determine whether service performed by employees of should be viewed as covered employee service under the Act. Please take the appropriate action regarding these businesses.

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Janine Cook