

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

Number: **200518076**

Release Date: 5/6/2005

CC:TEGE:EOEG:ET1
POSTN-164268-04

UILC: 3231.01-00

date: January 23, 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 the following business is not an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act and service performed by its employees is not covered employee service 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 _____ is not an employer under the Railroad Retirement Tax Act, and service performed by its employees is not covered employee service under the Act. Please take the appropriate action regarding this business.

Joseph W. Spires

cc: