

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

Number: **200518077**

Release Date: 5/6/2005

CC:TEGE:EOEG:ET1  
POSTN-164270-04

UILC: 3231.01-00

date: January 21, 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 became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act only with respect to any service by its employees performed in \_\_\_\_\_ effective \_\_\_\_\_ :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ became an employer under the Railroad Retirement Tax Act only with respect to any service by its employees performed in \_\_\_\_\_ effective \_\_\_\_\_ .  
Please take the appropriate action regarding this business.

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Joseph W. Spires

cc: