

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

Number: 200519056

Release Date: 5/13/2005

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date: February 7, 2005

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 as of \_\_\_\_\_ :

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 jurisdiction of the Railroad Retirement Tax Act as of \_\_\_\_\_

However, we note that the LLC may be disregarded as an entity separate from its apparent sole owner, in which case the owner is ultimately liable for any employment tax liability. See Notice 99-6, 1991-1 C.B. 321. Please take the appropriate action regarding this business.

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Janine Cook