

Office of Chief Counsel
Internal Revenue Service
Memorandum

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date: February 8, 2005

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, upon reexamination, that the following business became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____, rather than _____:

We have reviewed the opinion of the RRB and, while we do not specifically object to its conclusion, we cannot verify the status of all the affected entities to determine whether we concur. Furthermore, we expect that an earlier effective date of _____ would have little impact under the Railroad Retirement Tax Act. Please let us know if a more conclusive answer is needed.

Janine Cook