

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

Number: **200519075**

Release Date: 5/13/2005

CC:TEGE:EOEG:ET1

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UILC: 3231.01-00

date: September 30, 2003

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 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 the RRB, we also conclude that _____ and _____ are not employers under the Railroad Retirement Tax Act. Please take the appropriate action regarding these businesses.

Will E. McLeod