



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

May 17, 2002

Number: **INFO 2002-0114**  
Release Date: 9/30/2002  
UILC: 3231.01-00

CC:TEGE:EOEG:ET1  
GENIN-109486-02

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER  
Kansas City, MO  
Attn: Entity Control

FROM: Office of Division Counsel/Associate Chief Counsel  
(Tax Exempt and Government Entities)

SUBJECT: CC:TEGE:EOEG:ET1 - GENIN-109486-02  
Railroad Retirement Act Tax Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with a notice announcing a name change of a covered employer effective October 16, 2001, for the following:

Please take the appropriate action regarding this business.

---

Will E. McLeod

CC: