



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

OFFICE OF  
CHIEF COUNSEL

NOV 28, 2001

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GENIN-146017-01/CC:TEGE:EOEG:ET1

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-146017-01  
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 its opinion of a reconsideration that the following business became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective July 25, 2000 instead of February 13, 2001:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that became an employer under the Railroad Retirement Tax Act effective July 25, 2000. Please take the appropriate action regarding this business.

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Will E. McLeod

CC: