



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

OFFICE OF
CHIEF COUNSEL

January 10, 2003

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Release Date: 3/31/2003
CC:TEGE:EOEG:ET1 - GENIN-156839-02
UILC: 3231.01-00

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-156839-02
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 its opinion that one of the following businesses became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective July 29, 2002, and that the other business ceased being an employer under the Acts effective that same date:

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 29, 2002. We also concur that _____ ceased to be an employer under the Act effective July 29, 2002. Please take the appropriate action regarding this business.

Will E. McLeod

CC: