



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

OFFICE OF  
CHIEF COUNSEL

February 3, 2003

Number: **INFO 2003-0057**  
Release Date: 3/31/2003  
CC:TEGE:EOEG:ET1 - GENIN-160368-02  
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-160368-02  
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 reconsideration of an opinion dated June 1, 2001, that the following business became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective June 1, 1999, instead of March 1, 1999:

We have reviewed the reconsideration of the opinion issued by 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 June 1, 1999. Please take the appropriate action regarding this business.

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Will E. McLeod

CC: