



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

OFFICE OF  
CHIEF COUNSEL

February 25, 2003

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MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER  
Cincinnati, OH  
Attn: Technical Unit

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

SUBJECT: CC:TEGE:EOEG:ET1 - GENIN-113007-02  
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 March 22, 2001, and that the other two businesses are not employers under the Acts:

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 March 22, 2001. We also concur that \_\_\_\_\_ are not employers under the Act. Please take the appropriate action regarding these businesses.

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Will E. McLeod

CC: