



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

OFFICE OF
CHIEF COUNSEL

March 4, 2003

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CC:TEGE:EOEG:ET1 - GENIN-162732-02
UILC: 3231.01-00

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-162732-02
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 the following businesses, all former subsidiaries of _____, ceased to be employers under the Railroad Retirement Act and the Railroad Unemployment Insurance Act:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that _____ ceased to be an employer under the Railroad Retirement Tax Act (RRTA) effective December 31, 1963; that _____ ceased to be an employer under the RRTA effective January 2, 1982; that

ceased to be an employer under the RRTA effective
June 1, 1988; that _____ ceased to be an
employer under the RRTA effective December 31, 1993; that
_____ ceased to be an employer under the RRTA effective December 31,
1993; that _____ ceased to be an employer
under the RRTA effective July 2, 1984; that
ceased to be an employer under the RRTA effective April 1, 1982; and that
_____ ceased to be an employer under the RRTA effective December 15,
1986. Please take the appropriate action regarding these businesses.

Will E. McLeod

cc: