



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

OFFICE OF  
CHIEF COUNSEL

April 23, 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-103816-03  
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 business is not an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act and that services provided by individuals who contract with it are not covered under the Acts:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that \_\_\_\_\_ is not an employer under the Railroad Retirement Tax Act and that the services provided by individuals who contract with it are not covered under the Act. Please take the appropriate action regarding this business.

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Will E. McLeod

CC: