



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

OFFICE OF
CHIEF COUNSEL

July 25, 2003

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Release Date: 9/30/2003
CC:TEGE:EOEG:ET1 - GENIN-127988-03
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-127988-03
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 in a reconsideration that the following business became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective January 10, 2003 (instead of July 1, 2003):

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 January 10, 2003.

Please take the appropriate action regarding this business.

Will E. McLeod

CC: