



CHIEF COUNSEL

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

September 23, 2003

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Release Date: 12/31/2003
CC:TEGE:EOEG:ET1 – GENIN-137415-03
UILC: 3231.01-00

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER
[REDACTED]
Attn: Technical Unit

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

SUBJECT: CC:TEGE:EOEG:ET1 – GENIN-137415-03
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 its employees who provide services to railroads are not employees of those railroads, nor are their services 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 [REDACTED] is not an employer under the Railroad Retirement Tax Act. We also conclude that its employees who provide services to railroads are not employees of those railroads and their services are not covered under the Act. Please take the appropriate action regarding this business.

Will E. McLeod

cc: