



OFFICE OF
CHIEF COUNSEL

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

March 8, 2004

Number: **INFO 2004-0128**
Release Date: 9/30/04
CC:TEGE:EOEG:ET2 – GENIN-109015-04
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:ET2 – GENIN-109015-04
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 dated _____, that the following business is not an employer 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 us by the RRB, we also conclude that _____ is not an employer under the Railroad Retirement Tax Act. Please take the appropriate action regarding this business.

Joseph W. Spires

CC: