



OFFICE OF
CHIEF COUNSEL

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

April 12, 2004

Number: **INFO 2004-0135**
Release Date: 9/30/04
CC:TEGE:EOEG:ET1- GENIN-117937-04
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:ET1- GENIN-117937-04
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 a notice announcing a name change of a covered employer, effective _____, for the following:

Please take the appropriate action regarding this business.

Janine Cook

CC: