

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200513025**

Release Date: 4/1/2005

CC:TEGE:EOEG:ET1:  
POSTN-161886-04

UILC: 3231.01-00

date: June 30, 2004

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

---

subject: Railroad Retirement Tax Act 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 two of the following businesses became employers under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective \_\_\_\_\_, and that one business is not an employer under the Acts:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_

\_\_\_\_\_ and \_\_\_\_\_ became employers under the Railroad Retirement Tax Act effective \_\_\_\_\_. We also conclude that \_\_\_\_\_ is not an employer under the Act. Please take the appropriate action regarding these businesses.

---

Janine Cook