

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200514012**

Release Date: 4/8/2005

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date: September 13, 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 the following businesses became employers under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____ :

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 _____. However, we do not have enough information to support the factual statements in the RRB opinion that the two "operating partners" are not also employees of one or both of the entities. Please take the appropriate action regarding these businesses.

Janine Cook