

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

Number: **200514014**

Release Date: 4/8/2005

CC:TEGE:EOEG:ET1:

POSTN-161860-04

UILC: 3231.01-00

date: August 04, 2004

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

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

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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 reconsideration of a prior opinion that the following business is not a covered 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 a covered employer under the Railroad Retirement Tax Act. We do not have enough information to determine whether any of the workers providing services to \_\_\_\_\_ may be employees of another entity, including an entity that may be a rail carrier. Please take the appropriate action regarding this business.

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Janine Cook

cc