

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

Number: **200519052**

Release Date: 5/13/2005

CC:TEGE:EOEG:ET1

POSTN-161619-04

UILC: 3231.01-00

date: January 25, 2005

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 opinion that the following business became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act on \_\_\_\_\_ :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that the \_\_\_\_\_ ,  
became an employer under the Railroad Retirement Tax Act on \_\_\_\_\_ ,  
assuming that it is not disregarded as a separate entity for federal tax purposes.  
Please take the appropriate action regarding this business.

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Janine Cook