

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

Number: 200530024

Release Date: 7/29/2005

CC:TEGE:EOEG:ET1

POSTN-117087-05

UILC: 3231.01-00

date: April 21, 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 dated [redacted] that the following business became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [redacted]:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that [redacted] became an employer under the Railroad Retirement Tax Act on [redacted]. Please take the appropriate action regarding this business.

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Janine Cook

cc: