

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

**Number: 200634011**

**Release Date: 8/25/2006**

CC:TEGE:EOEG:ET1  
POSTN-113164-06

UILC: 3231.01-00

date: May 11, 2006

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 majority of the Board concludes that the following business became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective

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We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we agree with the majority and conclude that the  
became an employer under the Railroad Retirement Tax Act effective  
. Please take the appropriate action regarding this business.

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Janine Cook