

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: 200712031

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date: December 21, 2006

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 dated _____, that the following business became an employer 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 _____ became an employer under the Railroad Retirement Tax Act effective _____. According to the opinion, _____ first compensated its three employees on that date. Please take the appropriate action regarding this business.

Janine Cook