

Office of Chief Counsel
Internal Revenue Service
Memorandum

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date: January 9, 2007

to: Director, Submission Processing
Covington, 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 that the following business became a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act as of _____, the date as of which it first had employees:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that _____ became a covered employer under the Railroad Retirement Tax Act as of _____, the date on which it first compensated employees. Please take the appropriate action regarding this business.

Janine Cook