

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

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date: August 8, 2007

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

This is a correction to our memorandum dated June 27, 2007.

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 is held to be an employer under the jurisdiction of the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective \_\_\_\_\_, the date of its acquisition by a covered employer:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ is held to be an employer under the jurisdiction of the Railroad Retirement Tax Act effective \_\_\_\_\_.

Please take the appropriate action regarding this business.

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Janine Cook

cc: