

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

Number: **200751027**

Release Date: 12/21/2007

CC:TEGE:EOEG:ET1

POSTN-133243-07

UILC: 3231.01-00

date: September 18, 2007

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:

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 on _____ when it began operations. We do not know when it began compensating employees. Please take the appropriate action regarding this business.

Janine Cook

cc: