



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

OFFICE OF  
CHIEF COUNSEL

MAY 5 1999

UILC: 3231.01-00  
Number: **199933009**  
Release Date: 8/20/1999  
MEMORANDUM FOR

CC:EBEO:6

FROM: Chief, Branch 6, Office of the Associate Chief Counsel  
(Employee Benefits and Exempt Organizations)

SUBJECT: Railroad Retirement Act Tax Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Insurance Act of:

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that  
is not an employer under the Railroad Retirement Act and  
the Railroad Unemployment Insurance Act. We further concur in the conclusion

that  
is an employer under the Railroad  
Retirement Act and the Railroad Unemployment Insurance Act effective

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HARRY BEKER

