



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

OFFICE OF
CHIEF COUNSEL

MAY 19 1999

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MEMORANDUM FOR

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

SUBJECT: CC:ECEO:6 - COR-104918-99
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
became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective
We further concur in the conclusion that only service provided to
on that portion of its railroad operation within the United States is creditable under the Acts.

HARRY BEKER