

**Office of Chief Counsel
Internal Revenue Service**

Memorandum

Number: 200509021

Release Date: 3/4/2005

CC:TEGE:EOEG:ET1
POSTN-160147-04

UILC: 3231.01-00

date: October 20, 2004

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 a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we agree with the RRB's determination that _____ became a rail carrier employer under the Railroad Retirement Tax Act on _____.

However, we note that the submitted facts indicate that the entity's representative states the entity has no employees. Please take the appropriate action regarding this business.

Janine Cook

cc: