

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: 200519071

Release Date: 5/13/2005

CC:TEGE:EOEG:ET1

POSTN-165907-04

UILC: 3231.01-00

date: October 31, 2003

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 that one of the following businesses became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____, while the other two businesses ceased being employers under the Acts effective _____:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that _____ became an employer under the Railroad Retirement Tax Act effective _____, and that _____ and _____ ceased to be employers under the Act effective _____. Please take the appropriate action regarding this business.

Will E. McLeod