

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

Number: **200546041**

Release Date: 11/18/2005

CC:TEGE:EOEG:ET1

POSTN-130459-05

UILC: 3231.01-00

date: August 2, 2005

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

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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 the following business became an 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 also conclude that \_\_\_\_\_

\_\_\_\_\_ became an employer under the Railroad Retirement Tax Act effective \_\_\_\_\_ .

However, the RRB indicates that it has been informed that \_\_\_\_\_ may not have had any employees until January 1, 2005. Please take the appropriate action regarding this business.

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Janine Cook

cc: