



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

OFFICE OF  
CHIEF COUNSEL

MAR 30 2001

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CC:TEGE:EOEG:ET1 - COR-102362-01  
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MEMORANDUM FOR

FROM: Office of Division Counsel/Associate Chief Counsel  
(Tax Exempt and Government Entities)

SUBJECT: CC:TEGE:EOEG:ET1 - COR-102362-01  
Railroad Retirement Act Tax 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 \_\_\_\_\_ and \_\_\_\_\_ became employers under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective October 8, 1999. The RRB also held that \_\_\_\_\_ is not an employer under the Acts. All three businesses have the following address:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that \_\_\_\_\_ and \_\_\_\_\_ became employers under the Railroad Retirement Tax Act effective October 8, 1999. We also conclude that \_\_\_\_\_ is not an employer under the Act. Please take the appropriate action regarding these businesses.

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Will E. McLeod

cc: