



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

OFFICE OF
CHIEF COUNSEL

SEP 05, 2001

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Release Date: 12/7/2001
CC:TEGE:EOEG:ET1 - COR-131236-01
UILC: 3231.01-00

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER
Kansas City, MO

.Attn: Entity Control

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

SUBJECT: CC:TEGE:EOEG:ET1 - COR-131236-01
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 concerning a reconsideration request from the following business as to whether it continues to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act:

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

Will E. McLeod

CC: