



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

OFFICE OF
CHIEF COUNSEL

SEP 26, 2001

Number: **200152021**
Release Date: 12/28/2001
CC:TEGE:EOEG:ET1 - COR-137343-01
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-137343-01
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 _____ ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective December 31, 1995 and that _____ ceased to be employers under the Acts effective December 31, 2000. All businesses have the same contact person and address:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that _____ ceased to be an employer under the Railroad Retirement Tax Act effective December 31, 1995, and that _____ ceased to be employers under the Act effective December 31, 2000. Please take the appropriate action regarding these businesses.

Will E. McLeod

cc: