



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

OFFICE OF
CHIEF COUNSEL

MAY 5 1999

UILC: 3231.01-00
Number: **199933010**
Release Date: 8/20/1999
MEMORANDUM FOR

CC:ECEO:6

FROM: Chief, Branch 6, Office of the Associate Chief Counsel
(Employee Benefits and Exempt Organizations)

SUBJECT: Railroad Retirement Act Tax Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Insurance Act of:

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusions that became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____ and that _____ became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____. We further concur that _____ ceased to be an employer under the Acts effective _____.

HARRY BEKER