

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

March 8, 2004

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MEMORANDUM FOR Director, INTERNAL REVENUE SERVICE CENTER Cincinnati, OH Attn: Technical Unit

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

SUBJECT: CC:TEGE:EOEG:ET2 – GENIN-109015-04 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 dated , that the following business is not 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 us by the RRB, we also conclude that is not an employer under the Railroad Retirement Tax Act. Please take the appropriate action regarding this business.

Joseph W. Spires

CC: