

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

March 16, 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-111417-04 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 that the following business became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that

effective became an employer under the Railroad Retirement Tax Act . Please take the appropriate action regarding this business.

Joseph W. Spires

CC: