

DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE

WASHINGTON, D.C. 20224

May 19, 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:ET1 – GENIN-113621-04 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 became an employer under the Railroad Retirement Tax Act effective action regarding this business.	

Joseph W. Spires