

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

August 2, 2004

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MEMORANDUM FOR Director, Submission Processing Cincinnati, OH Attn: Entity Unit

- FROM: Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)
- SUBJECT: CC:TEGE:EOEG:ET1 GENIN-133576-04 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 ceased to be an employer under the Railroad

Retirement Act and the Railroad Unemployment Insurance Act effective with the close of business on :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that ceased to be an employer under the Railroad Retirement Tax Act (RRTA) effective with the close of business . However, any payments made by the after such date may nonetheless constitute compensation for RRTA purposes. Please take the appropriate action regarding this business.

Janine Cook

CC: