

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

October 19, 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-150567-04 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 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

under the Railroad Retirement Tax Act on action regarding this business.

became an employer . Please take the appropriate

Janine Cook

cc: