

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

JUL 15 1999

| UILC: 3231.01-00 | COR:107724-99 |
|-------------------------|---------------|
| Number: 199936043 | CC:EBEO:6 |
| Release Date: 9/10/1999 | |

MEMORANDUM FOR

| FROM: Chief, Branch 6, Office of the Associate Chief Cou |
|--|
|--|

(Employee Benefits and Exempt Organizations)

SUBJECT:

Railroad Retirement Act Tax Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning whether the services performed by for may be credited as railroad services for purposes of determining benefit entitlement under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that the services performed by for were performed as an employee and are creditable under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

| HARRY BEKER | |
|-------------|--|