

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

OFFICE OF CHIEF COUNSEL

NOV 16, 2001

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MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER Kansas City, MO Attn: Entity Control

- FROM: Office of Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities)
- SUBJECT: CC:TEGE:EOEG:ET1 GENIN-146016-01 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 April 1, 2001:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that became an employer under the Railroad Retirement Tax Act effective April 1, 2001. Please take the appropriate action regarding this business.

Will E. McLeod

CC: