Office of Chief Counsel Internal Revenue Service **Memorandum**

Number: 200509020 Release Date: 3/4/05 CC:TEGE:EOEG:ET1 POSTN-160143-04 UILC: 3231.01-00 date: October 19, 2004 to: Director, Submission Processing Cincinnati, OH Attn: Entity Unit from: Office of Division Counsel/Associate Chief Counsel (Tax Exempt & Government Entities) subject: Railroad Retirement Tax Act 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

became an

. Please take the

Janine Cook

cc:

us by the RRB, we also conclude that

appropriate action regarding this business.

employer under the Railroad Retirement Tax Act on