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

Act:

Number: 200519079 Release Date: 5/13/2005 CC:TEGE:EOEG:ET1 POSTN-165973-04 UILC: 3231.01-00 date: September 23, 2003 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 that the following business is not an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that is not an employer under the Railroad Retirement Tax Act. Please take the appropriate action regarding this business.

Will E. McLeod