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

the RRB, we also conclude that

Retirement Tax Act effective

business.

Number: 200537030 **Release Date: 9/16/2005** CC:TEGE:EOEG:ET1 POSTN-114912-05 UILC: 3231.01-00 date: May 13, 2005 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 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

Janine Cook

became an employer under the Railroad

. Please take the appropriate action regarding this