



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

OFFICE OF  
CHIEF COUNSEL

June 26, 2002

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GENIN-115356-02  
CC:TEGE:EOEG:ET1

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-115356-02  
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 concerning several businesses, which are employers under the Railroad Retirement Act and the Railroad Unemployment Insurance Act. They have been merged into limited liability corporations with substantially identical names and continue to be employers under the Acts:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that \_\_\_\_\_ is an employer under the Railroad Retirement Tax Act effective October 2, 2001. We also concur with the RRB's opinion that \_\_\_\_\_

terminated as of January 1, 2002 and that

are employers under the Act effective  
January 1, 2002. Please take the appropriate action regarding these businesses.

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Will E. McLeod

cc: