



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

OFFICE OF
CHIEF COUNSEL

December 20, 2002

Number: **INFO 2003-0013**
Release Date: 3/31/2003
CC:TEGE:EOEG:ET1 - GENIN-150786-02
UILC: 3231.01-00

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-150786-02
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 the following businesses under the Railroad Retirement Act and the Railroad Unemployment Insurance Act:

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 October 28, 2001. We also conclude that _____ became an employer under the Act effective October 28, 2001.
Please take the appropriate action regarding these businesses.

Will E. McLeod

CC: