



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

OFFICE OF
CHIEF COUNSEL

MAR 11 1999

UILC: 3231.01-00
CC:EBEO:6
Number: **199923025**
Release Date: 6/11/1999

MEMORANDUM FOR

FROM: Chief, Branch 6, Office of the Associate Chief Counsel
(Employee Benefits and Exempt Organizations)

SUBJECT: CC:EBEO:6 -
Railroad Retirement Act Tax Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Insurance Act of:

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that _____ became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____

HARRY BEKER

CC: