



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

OFFICE OF
CHIEF COUNSEL

AUG 27 2001

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CC:TEGE:EOEG:ET1 - COR-126664-01

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 - COR-126664-01
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 that [redacted] was an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act (the Acts), from April 1, 2000 until December 13, 2000; and that [redacted] became an employer under the Acts effective December 13, 2000. The name and address of the contact official for both taxpayers is:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that [redacted] was an employer under the Railroad Retirement Tax Act (RRTA) from April 1, 2000 until December 13, 2000; and that [redacted] became an employer under the RRTA effective December 13, 2000. Please take the appropriate action regarding these businesses.

Will E. McLeod

cc: