



OFFICE OF
CHIEF COUNSEL

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

December 16, 2003

Number: **INFO 2004-0165**
Release Date: 9/30/04
CC:TEGE:EOEG:ET2 – GENIN-164916-03
UILC: 3231.01-00

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER
Cincinnati, OH
Attn: Technical Unit

FROM: Office of Division Counsel/Associate Chief Counsel
(Tax Exempt and Government Entities)

SUBJECT: CC:TEGE:EOEG:ET2 – GENIN-164916-03
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 one of the following businesses () became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective , while the other six businesses ceased being employers under the Acts effective :

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 , and that

ceased to be employers under the Act effective .
Please take the appropriate action regarding these businesses.

Joseph W. Spires

cc: