OFFICE OF
CHIEF COUNSEL

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

MAY 07 2001

Number: **200140006**
Release Date: 10/5/2001
UILC: 3231.01-00
COR: 108109-01/CC:TEGE:EOEG:ET1

MEMORANDUM FOR

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

SUBJECT: CC:TEGE:EOEG:ET1 - COR-108109-01
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 the following business is not a covered employer 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 is not an employer under the Railroad Retirement Tax Act. Please take the appropriate action regarding this business.

Will E. McLeod

cc: