



OFFICE OF  
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224  
JUN 08 2001

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CC:TEGE:EOEG:ET1 - COR-114662-01  
UILC: 3231.01-00

MEMORANDUM FOR

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

SUBJECT: CC:TEGE:EOEG:ET1 - COR-114662-01  
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 an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act and services performed by its employees are not services covered under the Acts:

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 and that services performed by its employees are not services covered by the Act. Please take the appropriate action regarding this business.

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Will E. McLeod

cc: