

**Office of Chief Counsel
Internal Revenue Service**

Memorandum

Number: **200601026**

Release Date: 1/6/2006

CC:TEGE:EOEG:ET1

POSTN-139870-05

UILC: 3231.01-00

date: September 29, 2005

to: Director, Submission Processing
Cincinnati, OH
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel
Tax Exempt & Government Entities

subject: Railroad Retirement Tax Act 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, upon reconsideration, is not a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that _____ is not a covered employer under the Railroad Retirement Tax Act effective _____. Please take the appropriate action regarding this business.

Janine Cook