



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

OFFICE OF  
CHIEF COUNSEL

APR 16 2001

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CC:TEGE:EOEG:ET1 - COR-103525-01

MEMORANDUM FOR

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

SUBJECT: CC:TEGE:EOEG:ET1 - COR-103525-01  
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 common carrier 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 a common carrier under the Railroad Retirement Tax Act. Please take the appropriate action regarding this business.

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Will E. McLeod

CC: