OFFICE OF
CHIEF COUNSEL

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

SEP 05, 2001

Number: **200148047**
Release Date: 11/30/2001
CC:TEGE:EOEG:ET1 - COR-131274-01
UILC: 3231.01-00

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER
Kansas City, MO
Attn: Entity Control

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

SUBJECT: CC:TEGE:EOEG:ET1 - COR-131274-01
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 became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective February 9, 2001, and that ceased to be an employer under the Acts effective February 9, 2001. Both businesses have the same address and contact person:

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 February 9, 2001, and that ceased to be an employer under the Act effective February 9, 2001. Please take the appropriate action regarding these businesses.

Will E. McLeod

cc: