OFFICE OF
CHIEF COUNSEL

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

September 17, 2002

Number: **INFO 2002-0209**
Release Date: 12/31/2002
UILC: 3231.01-00

GENIN-130828-02
CC:TEGE:EDEG:ET1

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: 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 ceased being an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective September 16, 1998:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that
ceased being an employer under the Railroad Retirement Tax Act effective September 16, 1998. Please take the appropriate action regarding this business.

Will E. McLeod

cc: