

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200520029**

Release Date: 5/20/2005

CC:TEGE:EOEG:ET1:  
POSTN-161453-04

UILC: 3231.01-00

date: February 15, 2005

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

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

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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, upon reexamination, that a determination dated \_\_\_\_\_ concerning the following business under the Railroad Retirement Act and the Railroad Unemployment Insurance Act be revoked:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that the opinion concerning the employer status of \_\_\_\_\_ under the Railroad Retirement Tax Act be revoked. The prior determination (copy enclosed) provided that \_\_\_\_\_ became an employer under the Act effective \_\_\_\_\_. Please take the appropriate action regarding this business.

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Janine Cook

cc: