



OFFICE OF  
CHIEF COUNSEL

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

April 12, 2004

Number: **INFO 2004-0135**  
Release Date: 9/30/04  
CC:TEGE:EOEG:ET1- GENIN-117937-04  
UILC: 3231.01-00

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER  
Cincinnati, OH  
Attn: Technical Unit

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

SUBJECT: CC:TEGE:EOEG:ET1- GENIN-117937-04  
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 a notice announcing a name change of a covered employer, effective \_\_\_\_\_, for the following:

Please take the appropriate action regarding this business.

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Janine Cook

CC: