



OFFICE OF  
CHIEF COUNSEL

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

May 19, 2004

Number: **INFO 2004-0139**  
Release Date: 9/30/04  
CC:TEGE:EOEG:ET1 – GENIN-125663-04  
UILC: 3231.01-00

MEMORANDUM FOR Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

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 dated \_\_\_\_\_, that the following business is not an employer 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 us by the RRB, we also conclude that \_\_\_\_\_ does not separately qualify as an employer under the Railroad Retirement Tax Act. We offer no opinion re: whether \_\_\_\_\_ could otherwise qualify as an employer under the Railroad Retirement Tax Act. Please take the appropriate action regarding this business.

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Janine Cook

cc: