



CHIEF COUNSEL

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

March 16, 2004

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Release Date: 9/30/04  
CC:TEGE:EOEG:ET1 – GENIN-164597-03  
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-164597-03  
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 is not an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act and that service performed by its employees is not covered employee service under the Acts:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ is not an employer under the Railroad Retirement Tax Act and that service performed by its employees is not covered employee service under the Act. Please take appropriate action regarding this business.

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Joseph W. Spires

cc: