



OFFICE OF  
CHIEF COUNSEL

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

October 20, 2004

Number: **INFO 2004-0222**  
Release Date: 12/31/04  
CC:TEGE:EOEG:ET1 – GENIN-152924-04  
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: CC:TEGE:EOEG:ET1 – GENIN-152924-04  
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 its opinion dated \_\_\_\_\_, that the following business became a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective \_\_\_\_\_:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we agree with the RRB's determination that \_\_\_\_\_, became a rail carrier employer under the Railroad Retirement Tax Act on \_\_\_\_\_. However, we note that the submitted facts indicate that the entity's representative states the entity has no employees. Please take the appropriate action regarding this business.

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Janine Cook

CC: