

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

April 16, 2003

OFFICE OF CHIEF COUNSEL

> Number: **INFO 2003-0145** Release Date: 6/30/2003 CC:TEGE:EOEG:ET1 - GENIN-101847-03 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-101847-03 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 one of the following businesses ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective April 1, 2002 and that the other business became an employer under the Acts effective April 1, 2002:

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that ceased to be an employer under

the Railroad Retirement Tax Act effective April 1, 2002. We also concur that became an employer under the Act effective April

1, 2002. Please take the appropriate action regarding these businesses.

Will E. McLeod

cc: