



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

OFFICE OF
CHIEF COUNSEL

APR 27 1999

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CC:EBEO:6

Release Date: 7/30/1999

MEMORANDUM FOR

FROM: Chief, Branch 6, Office of the Associate Chief Counsel
(Employee Benefits and Exempt Organizations)

SUBJECT: Railroad Retirement Act Tax Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the services performed by _____ for _____

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that the services performed by _____ for _____ since _____, constitute self-employment.

HARRY BEKER