



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

OFFICE OF
CHIEF COUNSEL

JAN 14 1999

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Number: **199918021**

Release Date: 5/7/1999

MEMORANDUM FOR DIRECTOR, INTERNAL REVENUE SERVICE CENTER

Kansas City, MO

Attn: Entity Control

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

SUBJECT: CC:EBEO:6 -
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 status under the Railroad Retirement Act and the Railroad Unemployment Insurance Act of:

We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that
is not a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

HARRY BEKER

CC: