



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

OFFICE OF  
CHIEF COUNSEL

FEB 5 1999

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Number: **199918036**

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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 \_\_\_\_\_, became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective \_\_\_\_\_.

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HARRY BEKER

CC: