

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

JUL 16 1999

COUNSEL	JUL 16 1999	
UILC: 3231.01-00 Number: 199941031 Release Date: 10/15/		COR-108980-99 CC:EBEO:6
MEMORANDUM FOR		
FROM:	Chief, Branch 6, Office of the (Employee Benefits and Exen	
SUBJECT:	Railroad Retirement Act Tax S	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 ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective		

HARRY BEKER