



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

OFFICE OF
CHIEF COUNSEL

JAN 12 1999

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Number: **199918014**

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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
is not an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act.

HARRY BEKER

CC: