

**AGREEMENT  
BETWEEN  
THE RAILROAD RETIREMENT BOARD  
AND  
THE INTERNAL REVENUE SERVICE**

**Section 1. Introduction**

1.1 This agreement between the Railroad Retirement Board and the Internal Revenue Service sets forth the agreement of the agencies to facilitate the sharing of information in order to assist in the examination of entities within their respective regulatory jurisdictions and, in so doing, to strengthen and enhance compliance with Federal laws and regulations.

1.2 This agreement provides the basis for coordinating the administration of the Railroad Retirement Tax Act by the Internal Revenue Service and the administration of the Railroad Retirement Act by the Railroad Retirement Board. This agreement prescribes the nature, quantity, and mechanics for the continuous exchange of information and other cooperative activities. The agencies will explore and adopt mutually acceptable techniques and modes of exchange to improve administration with the least possible interruption of their respective operating routines and with strict adherence to laws, regulations, and rules for protecting the confidentiality of exchanged information.

1.3 This agreement is entered into by the Railroad Retirement Board and the Internal Revenue Service pursuant to section 6103(l)(1)(C) of the Internal Revenue Code and section 7(b)(3) of the Railroad Retirement Act. This agreement supersedes any and all other agreements between the parties that predate this one.

**Section 2. Definitions**

For purposes of this agreement, the following definitions apply (*in alphabetical order*):

2.1 **BOARD:** The three members appointed by the President, with the advice and consent of the Senate, to administer the Railroad Retirement Act of 1974, as amended, 45 U.S.C. § 231 et seq., and certain other statutes including the Railroad Unemployment Insurance Act, as amended, 45 U.S.C. § 351 et seq.

2.2 **BOARD COVERAGE DETERMINATIONS:** A determination made by the Board as to employer coverage under the Railroad Retirement Act. A Form G-215, Request for Employer Status, is used to document the determination. The Board makes this decision based on a Coverage Investigation, defined below.

2.3 **CAMPUS ACTIVITIES:** Refers to activities at Internal Revenue Service campuses (formerly known as service centers) to process returns and assess and collect taxes under the Railroad Retirement Tax Act.

- 2.4 **CODE:** The Internal Revenue Code, as amended.
- 2.5 **COMPLIANCE AUDIT:** An audit conducted by the Railroad Retirement Board pursuant to the provisions of the Railroad Retirement Act and/or Railroad Unemployment Insurance Act.
- 2.6 **COVERAGE INVESTIGATION:** The gathering of information to determine the employer status of a company or worker pursuant to the provisions of the Railroad Retirement Act and/or Railroad Unemployment Insurance Act.
- 2.7 **COVERED EMPLOYER:** An employer covered under the Railroad Retirement Act.
- 2.8 **DESIGNATED OFFICIAL:** Internal Revenue Service employees who are authorized to disclose information under Code section 6103(l)(1)(C).
- 2.9 **DISCLOSURE:** The making known to any person, in any manner, a Federal Return, Federal Return Information, Railroad Retirement Board Return, or Railroad Retirement Board Gathered Information.
- 2.10 **DISCREPANCY REPORT:** An analysis made by the office of the Railroad Retirement Board's Chief Financial Officer that shows differences between compensation reported by a Covered Employer to the Railroad Retirement Board on Form BA-3, Annual Report of Creditable Compensation, or BA-4, Report of Creditable Compensation Adjustments, and compensation reported by that same employer to the Internal Revenue Service on Form CT-1, Employer's Annual Railroad Retirement Tax Return, CT-1 X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund, or where the employer has not filed a Form CT-1.
- 2.11 **EXAMINATION ACTIVITY:** Activities conducted pursuant to an audit under the Railroad Retirement Act and Railroad Unemployment Insurance Act by the Railroad Retirement Board, or the Railroad Retirement Tax Act by the Internal Revenue Service.
- 2.12 **FEDERAL RETURN:** A return as defined in Code section 6103(b)(1).
- 2.13 **FEDERAL RETURN INFORMATION:** Return information as defined in Code section 6103(b)(2). However, Federal Return Information does not include information in the possession of the Railroad Retirement Board that is obtained from sources wholly independent of the Internal Revenue Service, which verifies or confirms Federal Return Information furnished to the Railroad Retirement Board by the Internal Revenue Service.
- 2.14 **INSPECTION:** A review of a Federal Return or Federal Return Information or of a Railroad Retirement Board Return or Railroad Retirement Board Gathered Information.

**2.15 INTERNAL REVENUE SERVICE (IRS):** The Internal Revenue Service, U.S. Department of the Treasury.

**2.16 IRS REPRESENTATIVE:** An IRS officer or employee whom the IRS has designated in writing to the Railroad Retirement Board as an individual who is authorized to inspect or receive Railroad Retirement Board Returns and/or Railroad Retirement Board Gathered Information on behalf of the IRS, but only if the duties and employment of such officer or employee require access to Railroad Retirement Board Returns and/or Railroad Retirement Board Gathered Information for the purpose of tax administration as defined in Code section 6103(b)(4).

**2.17 LIAISON OFFICIALS:** IRS and Railroad Retirement Board employees who have been designated as points of contact for their agency.

**2.18 RAILROAD RETIREMENT ACT (RRA):** The Railroad Retirement Act, as amended, 45 U.S.C. § 231 et seq.

**2.19 RAILROAD RETIREMENT BOARD (RRB):** The United States Railroad Retirement Board, an independent agency in the executive branch of the government.

**2.20 RAILROAD RETIREMENT BOARD (RRB) GATHERED INFORMATION:** The identity of a railroad employer or employee, the nature, source, or amount of his/her/its income, wages, payments, receipts, deductions, liabilities, net worth, tax liability, deficiencies, overassessments, tax payments, whether his, her or its RRB Return was, is being, or will be examined or subject to other investigation or processing, or any other data received by, recorded by, prepared by, furnished to, or collected by the RRB with respect to a return, or with respect to the determination of the existence, or possible existence, of liability (or the amount thereof) of any person, under statutes administered by the RRB, including the RRA and Railroad Unemployment Insurance Act, for any tax, penalty, interest, fine, forfeiture, or other imposition, or offense.

**2.21 RAILROAD RETIREMENT TAX ACT (RRTA):** The Railroad Retirement Tax Act, as amended, 26 U.S.C. § 3201 et seq.

**2.22 RAILROAD UNEMPLOYMENT INSURANCE ACT (RUIA):** The Railroad Unemployment Insurance Act, as amended, 45 U.S.C. § 351 et seq.

**2.23 RRB ADMINISTRATION:** Refers to:

- a) The administration, management, conduct, direction, and supervision of the execution and application of the RRA or the RUIA, and
- b) The development and formulation of RRB policy relating to the RRA and RUIA, and proposed changes to these laws, by the RRB, and
- c) Assessment, collection, enforcement, litigation, and statistical gathering functions under the RRA and RUIA, by the RRB.

**2.24 RRB REPRESENTATIVE:** An RRB officer or employee whom the RRB has designated in writing to the Commissioner of Internal Revenue as an individual who is authorized to inspect or receive Federal Returns and/or Federal Return Information with respect to taxes imposed by the RRTA on behalf of the RRB as provided by Code section 6103(l)(1)(C), but only if the duties and employment of such officer or employee require access to Federal Returns and/or Federal Return Information for the purpose of RRB Administration.

**2.25 RRB RETURN:** Any return, information return, or report required to be filed with the RRB by employers under the RRA, and any amendment or supplement thereto, including supporting schedules and attachments.

### **Section 3. Liaison and Designated Officials**

3.1 Liaison Officials have been designated as points of contact between the RRB and the IRS.

3.2 For IRS Examination Activities, the primary Liaison Officials will be the Large and Mid-Size Business (LMSB) Technical Advisor Ground Transportation and the Small Business/Self-Employed (SB/SE) Employment Tax Policy Program Manager.

3.3 For IRS Campus Activities, the primary Liaison Officials will be the Wage and Investment Directors of Accounts Management and Submission Processing and the Small Business/Self-Employed Director, Campus Compliance Operations, at each of the designated campuses handling RRTA taxes.

3.4 For IRS Counsel activities, the primary Liaison Official will be the Division Counsel/Associate Chief Counsel, Tax Exempt and Government Entities (TEGE).

3.5 The RRB Liaison Officials will be the Chief Financial Officer (CFO), the General Counsel, the Chief, Audit and Compliance Division, and the Chief of Accounting, Treasury and Financial Systems Division.

3.6 See Exhibit A for a list of addresses where information should be sent in accordance with this Agreement and the IRS Designated and Liaison Officials who are authorized to disclose information under Code section 6103(l)(1)(C). Each party to the Agreement shall be responsible for ensuring the information in Exhibit A is current. Any changes shall be made by providing a revised exhibit within 30 days of the change to the IRS LMSB Technical Advisor Ground Transportation and the RRB Chief Financial Officer.

### **Section 4. Disclosure of Federal Returns and Federal Return Information**

4.1 Pursuant to the RRA, the RRB is charged with responsibility for the administration of the RRA. Federal Returns and Federal Return Information (whether paper copies,

microfilm, magnetic media, or in any other form) received from the IRS pursuant to Code section 6103(I)(1)(C) will be used for the purpose of, and only to the extent necessary in, the RRB's Administration of the RRA. Such information shall not be used for the purpose of RRB's Administration of any other statute, including the RUIA.

4.2 Code section 6103(I)(1)(C) authorizes the disclosure of Federal Returns and Federal Return Information to the RRB for administering the RRA. This agreement satisfies the written request requirement of Code section 6103(I)(1)(C) for routine disclosures on a continuing basis.

4.3 Upon the occurrence of any change in employment, duties, or other relevant matters affecting an RRB Representative's authority to access Federal Returns and Federal Return Information, or status as an RRB Representative, an RRB Liaison Official shall promptly advise in writing the IRS Commissioner, Liaison Official, Designated Official, or IRS Representative of such change.

4.4 An RRB Representative to whom Federal Return or Federal Return Information has been disclosed may thereafter disclose such return or return information to another officer or employee of the RRB for the purpose of, and only to the extent necessary for, administering the RRA.

4.5 Notwithstanding any other provision of this agreement, the IRS will not disclose Federal Return or Federal Return Information if such disclosure would identify a confidential informant or seriously impair a Federal civil or criminal tax investigation. The RRB agrees that it will not make any further use or disclosure of a Federal Return or Federal Return Information disclosed to them by the IRS if the IRS notifies the RRB in writing that further use or disclosure would identify a confidential informant or seriously impair a Federal civil or criminal tax investigation.

4.6 The disclosure of the following Federal Return or Federal Return Information is not authorized to be disclosed under this Agreement:

- a) Tax convention information as defined in Code section 6105;
- b) Wagering tax information as defined in Code sections 6103(o)(2) and 4424;
- c) Currency transaction reports as defined in 31 U.S.C. § 5313;
- d) Grand Jury information;
- e) Information obtained under immunity procedures.

## **Section 5. Disclosure of RRB Returns and Gathered Information**

5.1 Section 12(d) of the RUIA allows the RRB to disclose information obtained in the administration of the RUIA to agencies engaged in functions related to the administration of that Act, and section 7(b)(3) of the RRA incorporates section 12(d) for purposes of information obtained in the administration of the RRA.

5.2 This agreement constitutes the requisite authorization, subject to the provisions of the Privacy Act, 5 U.S.C. § 552a, where applicable, for the RRB to disclose RRB Returns and RRB Gathered Information to IRS Representatives.

5.3 Any RRB Return and RRB Gathered Information disclosed to, or inspected by, an IRS Representative may be redisclosed by IRS only to such persons, for such purposes, and under such conditions as authorized by Federal law.

5.4 Nothing in this agreement shall be construed as authority for the RRB and the IRS to disclose RRB Return and RRB Gathered Information where such disclosure would be contrary to Federal law.

5.5 Upon the occurrence of any change in employment, duties or other relevant matters affecting an IRS Representative's authority to access RRB Returns and RRB Gathered Information, or status as an IRS Representative, the IRS Commissioner, Liaison Official, Designated Official, or IRS Representative shall promptly advise in writing an RRB Liaison Official or RRB Representative of such change.

## **Section 6. Information to be Exchanged on a Continuing Basis**

6.1 The information listed below will be provided to the IRS on a continuing basis by the RRB in accordance with this Agreement.

- a) The RRB CFO will forward copies of fully developed Compliance Audit reports to the LMSB Technical Advisor Ground Transportation upon completion.
- b) The scope of RRB Compliance Audits is limited to matters within the RRB's jurisdiction under the RRA and/or the RUIA. If, in the course of a Compliance Audit, RRB auditors become aware of significant Federal tax issues outside the scope of the RRB audit, they will forward the names and addresses of the employer(s) and/or employee(s) and the issues involved to the LMSB Technical Advisor Ground Transportation.
- c) To assist IRS in protecting the statute of limitations, the RRB CFO will provide the LMSB Technical Advisor Ground Transportation with a list of projected audits for the upcoming year by December 31 of each year.
- d) The RRB CFO will forward copies of Discrepancy Reports and supporting documentation explaining the discrepancy to the SB/SE Specialty Tax Program Analyst, Covington Campus.
- e) The Secretary to the Board will provide complete copies of Form G-215, Request for Employer Status, and the written Board Coverage Determinations to Submission Processing, Entity Unit and the LMSB Technical Advisor Ground Transportation.

6.2 The information listed below will be provided to the RRB on a continuing basis by the IRS in accordance with Section 4.2 of this Agreement.

- a) Campus Compliance Services, Centralized Case Processing, will forward copies of all RRTA tax audit results, assessments or abatements, or refund litigation results to the RRB CFO.
- b) When the IRS has completed its determination regarding the status of railroad workers with respect to Forms SS-8, Determination of Employee Work Status for Purposes of Federal Employment Taxes and Income Tax Withholding, filed by either a firm or worker, the SB/SE Employment Tax Policy Program Manager will provide a copy of the determination and Form SS-8 to the RRB CFO (provided such determination and Form SS-8 relate to RRTA tax.)
- c) SB/SE Specialty Tax Program Analyst, Covington Campus will return a copy of completed Discrepancy Reports to the RRB indicating account resolution.
- d) Submission Processing will provide an annual electronic file that provides original Form CT-1 data by employer no later than October 31 of each year.
- e) Submission Processing will provide an annual electronic file, starting in 2010, that provides TC 29X adjustments with significant amounts for processed amended Form CT-1, including Form CT-1X, and TC 30X assessments with significant amounts for Form CT-1, by employer no later than October 31 of each year.
- f) Submission Processing will provide a three year cumulative listing of Form CT-1 filers annually, no later than September 30 of each year.
- g) Submission Processing will provide copies of original and amended Forms CT-2, Employee Representative Quarterly Railroad Tax Return, filed with IRS as the forms become available.
- h) IRS Chief Financial Officer (CFO), Office of Revenue Systems, will provide written notification regarding IRS total monthly charges or charge-backs of principal and interest (through the Intra-Governmental Payment and Collection System (IPAC)) to RRB's accounts. In addition to the IPAC accounting, the following information will be provided directly to the RRB CFO with a copy to the RRB Chief of Accounting, Treasury and Financial Systems Division:
  - 1. Copy of Monthly Net Tax Refund Analysis Report - which states the total monthly principal and interest; and
  - 2. Copy of the Monthly IPACs, both principal and interest - which is the mechanism for the inter-agency transfer of funds.

- i) IRS CFO, Office of Revenue Systems, will concurrently copy the RRB CFO and RRB Chief of Accounting, Treasury and Financial Systems Division, when they send a letter to the Bureau of Public Debt regarding RRTA tax. The information sent to the RRB CFO and the RRB Chief of Accounting, Treasury and Financial Systems Division will include a copy of the Reclassification Amount by Campus Report - this shows the reclassification of tax by campus by month.
- j) Appeals Processing Services will forward copies of all closed Appeals or Tax Court cases involving RRTA tax assessments (Forms CT-1 and/or CT-2) to the RRB CFO. The information to be provided will include:
  - 1. Form 5402, Appeals Case Transmittal and Case Memo;
  - 2. Appeals Case Memorandum;
  - 3. Revenue Agent Report;
  - 4. Settlement Computation; and
  - 5. For Tax Court cases, the Decision Document or Order entered by the Tax Court.

## **Section 7. Requests for Information that Need a Written Request**

7.1 The information listed below can be obtained from the RRB:

- a) Upon receipt of a written request from the IRS to the RRB CFO, the RRB will forward copies of RRB work papers.

7.2 The information listed below can be obtained from the IRS:

- a) Requests for Federal Returns and Federal Return Information must be in writing and signed by an RRB Liaison Official, and should contain the following:
  - 1. Name and address of the taxpayer;
  - 2. Taxpayer identification number;
  - 3. Taxable period(s) covered by the return(s) or return information;
  - 4. A reasonable description of the tax information desired;
  - 5. The specific reasons the information is needed;
  - 6. How the information will be used; and
  - 7. Name and title of the official designated to inspect or receive copies of the material.
- b) Upon receipt of a written request, the LMSB Technical Advisor Ground Transportation will provide the status of previously unagreed audit report findings.

- c) Upon receipt of a written request, Accounts Management, Taxpayer Relations Department Supervisor, will provide Form CT-1 data for employers who were not on the annual CT-1 electronic file.
- d) Upon receipt of a written request, Accounts Management, Taxpayer Relations Department Supervisor, will provide railroad employer transcripts of Form CT-1 accounts.
- e) With the enactment of the Accountability of Tax Dollars Act of 2002, the RRB is required to prepare Performance and Accountability Reports to the President, the Congress, and the Office of Management and Budget for fiscal year 2004 and subsequent years. In May of each year, in preparation of its Performance and Accountability Report, RRB will provide IRS with written requests addressed to:
  - 1. The Field Director, Submission Processing, with a copy to the LMSB Technical Advisor Ground Transportation, requesting:
    - i. A statement of the aggregate principal and interest amounts of specified claims for refund by issue outstanding as of September 30; and
    - ii. A copy of the response be sent to the RRB Office of Inspector General concurrently.
  - 2. The IRS CFO, with a copy to the LMSB Technical Advisor Ground Transportation, requesting:
    - i. The amount of RRTA taxes paid during the fiscal year;
    - ii. A breakdown of the total taxes between the amount that was electronically deposited and the amount from other deposits or payments;
    - iii. The adjustments to RRTA taxes;
    - iv. The total railroad carrier refunds paid; and
    - v. A copy of the response be sent to the RRB Office of Inspector General concurrently.

By October 1 of each year, Submission Processing, in conjunction with the LMSB Technical Advisor Ground Transportation, will provide a response to the request in 7.2.e.1 and by October 15 the IRS CFO will provide a response to the request in 7.2.e.2. The information will be sent to the RRB CFO and, concurrently, copies will be sent to the RRB, Office of Inspector General, at the address provided in the written request.

## **Section 8. On-Site Audit Information Exchange**

8.1 In the event that RRB and IRS audit the same employer for the same tax year, RRB auditors may provide information regarding the scope and depth of their audit to the IRS on-site examiner.

8.2 Likewise, where the IRS audits the same employer for the same tax year as RRB auditors, IRS examiners may, upon receipt of a written request from the RRB CFO or Chief, Audit and Compliance Division, and with the concurrence of the local IRS Disclosure Office, provide information regarding the scope and depth of the IRS examination of issues with respect to RRTA tax enforcement to the RRB on-site auditor.

## **Section 9. Information to be Provided to the RRB by Office of the Division Counsel/Associate Chief Counsel**

9.1 Office of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities (TEGE)) will provide to the RRB's Office of General Counsel copies of technical advice memoranda, letter rulings, and Chief Counsel Advice involving railroad employers and employees and the application of RRTA tax.

9.2 Office of the Division Counsel/Associate Chief Counsel (TEGE) will use its best efforts to give the RRB Office of General Counsel notice of, and provide information on developments in, refund litigation involving RRTA tax.

## **Section 10. Transmittal Procedures**

10.1 All information exchanged in the sections above will include a Document Transmittal (Form 3210 or equivalent) with a count of documents by type and a brief description of the information being provided.

10.2 The Document Transmittal and documents will be inserted in an envelope addressed to the official designated to receive the information. The package will be hand delivered to the Designated Official or mailed via the United States Postal Service, Federal Express, United Parcel Service, or a Federally accredited expedited mail delivery service, in a second envelope marked "TO BE OPENED BY ADDRESSEE ONLY" inscribed with the Designated Official's address shown in Exhibit A.

## **Section 11. Statute of Limitations**

11.1 The RRB CFO will send a written request to the SB/SE Employment Tax Policy Program Manager and LMSB Technical Advisor Ground Transportation asking the IRS to take appropriate steps to protect the RRTA statute of limitations in cases that have been fully developed by the RRB auditors and where there is potential significant financial impact to the RRB's trust funds. The IRS will act at its own discretion with

respect to the request and will advise the RRB CFO in writing as to the decision.

## **Section 12. Cooperative Training and Education Programs**

12.1 Resources permitting, the IRS will allow RRB auditors to attend IRS railroad industry conferences and other IRS training that may enhance the technical expertise of RRB auditors or assist RRB auditors in meeting the Government Accountability Office's standards for continuing professional education.

12.2 The RRB will allow the IRS access to training material and training classes subject to availability. The RRB will invite the IRS to speak at various employer seminars.

12.3 All costs associated with training, including any travel and transportation expenses, will be borne by the employee's agency unless agreed otherwise.

## **Section 13. Information on IRS/RRB Agreement**

13.1 The IRS and the RRB will update their respective audit, examination, and other appropriate manuals to reflect this agreement.

13.2 The IRS and the RRB will make available to the public information about this agreement and any subsequent changes to it.

## **Section 14. Safeguards and Other Requirements**

14.1 In order to comply with the Federal safeguards required by Code section 6103(p)(4), the RRB will maintain Federal Returns and Return Information separate from other information to the maximum extent possible to avoid inadvertent inspection or disclosure.

14.2 All Federal Returns and Return Information obtained under this agreement must be safeguarded in accordance with this agreement and be consistent with Code section 6103(p)(4), as well as the safeguards described in IRS Publication 1075, *Tax Information Security Guidelines for Federal, State, and Local Agencies and Entities*.

14.3 All RRB Returns and RRB Gathered Information becomes Federal Return Information subject to section 6103 once it is received by the IRS.

14.4 On an annual basis, the RRB will apprise its officers and employees that, under Code section 6103(a), they are required to maintain the confidentiality of Federal Returns and Federal Return Information and are prohibited from inspecting or disclosing Federal Returns or Federal Return Information except as specifically authorized under the Code. The RRB also will make its officers and employees aware that the Code's confidentiality restrictions are enforced by criminal penalties for

individuals convicted of unauthorized disclosure of Federal Returns or Federal Return Information (see Code section 7213), criminal penalties for individuals convicted of unauthorized inspection of Federal Returns or Federal Return Information (see Code section 7213(A) and 18 U.S.C. § 1030(a)(2)(B)), as well as a civil action remedy against the United States available to persons whose Federal Return or Federal Return Information has been unlawfully inspected or disclosed (see Code section 7431.)

### **Section 15. Fees**

15.1 Pursuant to the provisions of Code section 6103(p)(2), IRS may charge RRB a reasonable fee for furnishing Federal Returns and Federal Return Information under the terms of this agreement. Pursuant to the provisions of 45 U.S.C. § 362(d), incorporated into the RRA, 45 U.S.C. § 231f(b)(3), the RRB may charge the IRS a reasonable fee for furnishing RRB Returns and RRB Gathered Information under the terms of this agreement. The IRS and the RRB agree, however, not to charge each other for the costs of routine reproduction of any information mutually exchanged under this agreement.

### **Section 16. Liability**

16.1 Each party to this agreement shall be liable for the acts and omissions of its own employees.

16.2 The IRS or RRB shall not be liable for any injury to another party's personnel or damage to another party's property unless such injury or damage is compensable under the Federal Tort Claims Act, 28 U.S.C. § 1346(b), or pursuant to other Federal statutory authority.

### **Section 17. Third Party Rights**

17.1 This agreement does not confer any rights or benefits on any third party.

### **Section 18. Privacy**

18.1 IRS and RRB will safeguard the integrity and quality of personal and financial data. IRS and RRB will perform their duties in a manner that recognizes and enhances individuals' rights of privacy and will make certain that their activities are consistent with law, regulations, and good administrative practices.

### **Section 19. Effective Date**

19.1 The effective date of this agreement is the date it has been signed by all parties. This agreement continues in effect until terminated or modified.

## **Section 20. Amendment**

20.1 This agreement may be amended by deletion or modification of any provisions, provided that such amendment is in writing and is signed by all parties to the agreement.

## **Section 21. Termination of Agreement**

21.1 This agreement may be cancelled upon 30 days written notice by either the IRS Commissioner or the Board, or immediately by signed agreement of the IRS Commissioner and the Board.

## **Section 22. Limitations**

22.1 The terms of this agreement are not intended to alter, amend, or rescind any provision of Federal law now in effect. Any provision of this agreement that conflicts with Federal law will be null and void.

22.2 In the event of any changes to the titles or responsibilities of employees or functions designated within this agreement, any actions that may be taken under this agreement by said employees may be taken by any employees the IRS and RRB determine to have succeeded to the relevant portions of said employees' authorities or responsibilities. Such changes will not require modification of this agreement.

## **Section 23. Evaluation of Data Exchange**

23.1 The IRS and the RRB will review this agreement annually to evaluate the existing data exchange, examine the continuing need for, and uses of, the exchanged data, and determine whether the provisions of this agreement require amendment or revision. The method of review (conference call, meeting, email) will be jointly determined by the IRS Governmental Liaison Analyst, Office of Safeguards, Business Operating Divisions, and the RRB Liaison Officials.

**Section 24. Approvals**

\_\_\_\_\_  
(signature) Chief Counsel

Signed at Washington, DC this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Original signed by:

William J. Wilkins, Chief Counsel

22 February, 2010

\_\_\_\_\_  
(signature) Commissioner of Internal Revenue

Signed at Washington, DC this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Original signed by:

Douglas H. Shulman, Commissioner

1 March, 2010

\_\_\_\_\_  
(signature) Chairman of the Board

\_\_\_\_\_  
(signature) Labor Member of the Board

\_\_\_\_\_  
(signature) Management Member of the Board

Signed at Chicago, IL this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Original signed by:

Michael S. Schwartz, Chairman  
V. M. Speakman, Jr., Labor Member  
Jerome F. Keever, Management Member

3 November, 2009

## **EXHIBIT A**

### **Officials to Contact for Information Sharing**

Requests by the RRB for Federal Returns, or Federal Return Information, or by the IRS for RRB Returns and RRB Gathered Information should be made to the designated representatives named in this document, at the following addresses:

Railroad Retirement Board  
Chief Financial Officer  
844 N. Rush Street  
Chicago, IL 60611

Railroad Retirement Board  
General Counsel  
844 N. Rush Street  
Chicago, IL 60611

Railroad Retirement Board  
Chief, Audit and Compliance Division  
844 N. Rush Street  
Chicago, IL 60611

Railroad Retirement Board  
Chief of Accounting, Treasury and Financial Systems Division  
844 N. Rush Street  
Chicago, IL 60611

LMSB Technical Advisor Ground Transportation  
Internal Revenue Service  
400 W. Bay Street, Stop 4100  
Jacksonville, FL 32202

Employment Tax Policy Program Manager  
Internal Revenue Service – Small Business/Self Employed  
15 New Sudbury Street  
Boston, MA 02203

Specialty Tax Program - Employment Tax Analyst  
Internal Revenue Service – Small Business/Self Employed  
201 West Rivercenter Blvd., Stop 5701-G  
Covington, KY 41011

Field Director, Submission Processing  
Internal Revenue Service – Wage and Investment  
200 West Fourth Street, Stop 1  
Covington, KY 41011

Accounts Management, Taxpayer Relations Department Supervisor  
Internal Revenue Service – Wage and Investment  
333 Scott Street  
Covington, KY 41011

Submission Processing, Entity Unit  
Lead, Clerical Unit  
Internal Revenue Service – Wage and Investment  
201 West Rivercenter Blvd., Stop 343G  
Covington, KY 41011

Office of the Division Counsel/Associate Chief Counsel (Tax Exempt and Government  
Entities)  
Internal Revenue Service  
CC:TEGE  
1111 Constitution Ave., N.W.  
Washington, D.C. 20224

Chief Financial Officer  
Internal Revenue Service  
OS:CFO IR:Rm 3110  
1111 Constitution Avenue, N.W.  
Washington, D.C. 20224