

**AMENDMENT 1  
TO  
AGREEMENT  
BETWEEN  
THE RAILROAD RETIREMENT BOARD  
AND  
THE INTERNAL REVENUE SERVICE**

Amend the March 1, 2010, Agreement between the Railroad Retirement Board (RRB) and the Internal Revenue Service (IRS) by:

1. Changing any reference to the name of the IRS's Large and Mid-Size Business (LMSB) division to the Large Business and International division (LB&I), due to the division's name change on October 1, 2010.
2. Changing any reference to the LB&I (previously LMSB) Technical Advisor Ground Transportation to LB&I Railroad Technical Advisor.
3. Changing the address of the LB&I (previously LMSB) Railroad Technical Advisor (previously Technical Advisor Ground Transportation) in Exhibit A to:

LB&I Railroad Technical Advisor  
Internal Revenue Service  
801 9th Street, M3-425  
Washington, DC 20005

4. Changing Section 6.2.a. to read as follows:
  - a) Campus Compliance Services, Centralized Case Processing, will forward copies of all RRTA tax audit results, assessments, or abatements to the RRB CFO.
5. Adding Section 6.2.k:
  - k) Accounts Management, Taxpayer Relations Department (Large Corp Technical Unit), will send a letter of refund litigation results to the RRB CFO, with a copy to the LB&I Railroad Technical Advisor, containing the following information:
    1. Name of the taxpayer;
    2. Taxpayer identification number;
    3. Taxable period(s);
    4. Amounts by period:
      - a. Tax;
      - b. Penalties;
      - c. Assessed Interest;
      - d. Total Settlement;
      - e. Statutory Interest;

- f. Total settlement plus statutory interest; and
- 5. Date statutory interest figured too.

5. Adding Section 6.2.I:

- (I) Customer Assistance, Relationships and Education (CARE), Tax Forms and Publications will provide the RRB Finance Officer with copies of draft forms CT-1, CT-1X, CT-2, and instructions, or any new reporting forms, instructions, publications, or notices developed in the future specifically focused on RRTA for review and comment. IRS will allow RRB at least 30 days to review the proposed changes, if feasible.

A copy of this amendment will be attached to all copies of the Agreement and will be incorporated into the next revision.

**APPROVED**

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

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

**Original signed by:  
 William J. Wilkins  
 8 August 2011**

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

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

**Original signed by:  
 Douglas H. Shulman  
 22 August 2011**

\_\_\_\_\_  
 (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  
 28 April 2011**