



United States
General Accounting Office
Washington, D.C. 20548

Office of the General Counsel

B-231009

May 6, 1988

Dear [redacted] :

This is in response to your letter dated March 16, 1988, requesting our decision regarding the taxation of lump sum payments when such payments are used as incentives to encourage early retirement for railroad employees. We have no jurisdiction to issue a decision as to whether you paid the proper amount of Federal tax on the amount stated in your letter. See 31 U.S.C. § 3529. This is a matter left to the Internal Revenue Service (IRS) to decide.

Accordingly, we recommend that you contact the IRS for a decision on your question.

We regret that we are unable to be more responsive to your request.

Sincerely yours,

David F. Engstrom
Deputy Assistant General Counsel