

**Office of Chief Counsel
Internal Revenue Service
Memorandum**

Number: **200519070**

Release Date: 5/13/2005

CC:TEGE:EOEG:ET1

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UILC: 3231.01-00

date: December 16, 2003

to: Director, Submission Processing
Cincinnati, OH
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel
(Tax Exempt & Government Entities)

subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____ :

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that _____ ceased to be an employer under the Railroad Retirement Tax Act effective _____. Please take the appropriate action regarding this business.

Joseph W. Spires