

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: 200521027

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date: December 10, 2004

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 us by the RRB, we also conclude that _____ ceased to be an employer under the Railroad Retirement Tax Act effective _____. Please note that on _____, we concurred with the RRB that _____, with respect to its operation of the former _____, became an employer under the RRTA on _____. Please take the appropriate action regarding this business.

Janine Cook