

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200845045**

Release Date: 11/7/2008

CC:TEGE:EOEG:ET1

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date: July 25, 2008

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 became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that _____ d/b/a as _____ became an employer under the Railroad Retirement Tax Act effective _____, the date it began operations and first compensated employees. We note that the RRB indicated the entity is continuing to file reports with the RRB under the same "B.A. Number" as its predecessor, _____. We do not know whether it is also using, properly or improperly, such entity's EIN, _____.

Such entity ceased being an employer under the Railroad Retirement Tax Act effective . Please take the appropriate action regarding this business.

Janine Cook

cc: