

Office of Chief Counsel
Internal Revenue Service
Memorandum

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date: November 23, 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 _____ ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act (the Acts) effective _____ and that _____ became an employer under the Acts effective _____.

Effective _____ changed its name to _____.
The RRB further concludes that _____ is the
successor employer of _____ for contribution rate purposes.

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 (RRTA) effective _____,

assuming it paid no further compensation after such date, and that _____ became an employer under the RRTA effective _____. The RRB's successor employer determination for contribution rate purposes does not affect the application of RRTA. However, we do not have enough information to determine with certainty that _____ renamed _____ is the successor employer of _____ for RRTA purposes. Please take the appropriate action regarding these businesses.

Janine Cook

cc: