

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: 200530025

Release Date: 7/29/2005

CC:TEGE:EOEG:ET1

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UILC: 3231.01-00

date: April 25, 2005

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 dated _____, that the following business ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective with the close of business on _____:

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 on _____ when it apparently merged into its parent company _____, a covered employer. Please take the appropriate action regarding this business.

Janine Cook

cc: