

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: 200651032

Release Date: 12/22/06

CC:TEGE:EOEG:ET1
POSTN-139597-06

UILC: 3231.01-00

date: September 19, 2006

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 _____:

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 in _____, with compensation last paid on _____. Please take the appropriate action regarding this business.

Janine Cook