

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: 200706009

Release Date: 2/9/2007

CC:TEGE:EOEG:ET1
POSTN-139588-06

UILC: 3231.01-00

date: October 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 that the following business ceased to be a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective close of business

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that the _____ ceased to be a covered employer under the jurisdiction of the Railroad Retirement Tax Act on _____. However, we note that the employees may have been last compensated on _____. Please take the appropriate action regarding this business.

Janine Cook