

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200725033**

Release Date: 6/22/2007

CC:TEGE:EOEG:ET1  
POSTN-141840-06

UILC: 3231.01-00

date: November 06, 2006

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

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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 on \_\_\_\_\_ :

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 or about \_\_\_\_\_, the date it could no longer conduct railroad operations. However, it is not clear from the opinion when the last payments of compensation for prior services were made. Please take the appropriate action regarding this business.

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Janine Cook

cc: