

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200737038**

Release Date: 9/14/2007

CC:TEGE:EOEG:ET1

POSTN-117884-07

UILC: 3231.01-00

date: June 11, 2007

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 being an employer under the jurisdiction of the Railroad Retirement Act and the Railroad Unemployment Insurance Act on _____, the date on which it lost its status as a legal entity:

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 being an employer under the jurisdiction of the Railroad Retirement Tax Act on

_____, the date on which it lost its status as a legal entity and became non-existent as a result of corporate merger.

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Please take the appropriate action regarding this business.

Janine Cook

cc: