

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200518075**

Release Date: 5/6/2005

CC:TEGE:EOEG:ET1
POSTN-164265-04

UILC: 3231.01-00

date: February 11, 2004

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 businesses ceased to be employers 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

_____ and
_____ ceased to be employers under the Railroad Retirement Tax Act effective
_____. Please take the appropriate action regarding these businesses.

Joseph W. Spires

cc: