

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

Number: **200821033**

Release Date: 5/23/2008

CC:TEGE:EOEG:ET1

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date: February 12, 2008

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 status of the following business as a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act ended 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 status of the _____ as an employer under the Railroad Retirement Tax Act ended on _____, the last day of the period during which it lost its status as a legal entity and became non-existent as a result of corporate merger.

Please take the appropriate action regarding this business.

Janine Cook

cc: