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

CC:

Number: 200514015 Release Date: 4/8/2005 CC:TEGE:EOEG:ET1: POSTN-161863-04 UILC: 3231.01-00 date: August 4, 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 business ceased being an employer 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 ceased being an employer under the Railroad Retirement Tax Act effective . Please take the appropriate action regarding this business. Janine Cook