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

Release Date: 4/15/2005 CC:TEGE:EOEG:ET1:

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date: October 20, 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 one of the following businesses became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective and that the other business ceased to be an employer under the Acts effective:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that became an employer under the Railroad Retirement Tax Act effective, and that ceased to be an employer under the Act effective.

Please take the appropriate action regarding these businesses.

Janine Cook	