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

Number: **200601027**

Release Date: 1/6/2006 CC:TEGE:EOEG:ET1 POSTN-140673-05

UILC: 3231.01-00

date: September 29, 2005

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 to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective :

We have reviewed the opinion of the RRE	3 and, based upo	on the information sul	bmitted to us by
the RRB, we also conclude that	•	ceased to be an e	mployer under the
Railroad Retirement Tax Act effective no	later than	. We note that	the RRB's opinion
indicated that	ceased operation	ons at the end of	. No information
was provided as to the last date compens regarding this business.	sation was paid.	Please take the appr	opriate action

Janine Cook	