

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)

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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 RRB and, based upon the information submitted to us by the RRB, we also conclude that \_\_\_\_\_ ceased to be an employer under the Railroad Retirement Tax Act effective no later than \_\_\_\_\_. We note that the RRB's opinion indicated that \_\_\_\_\_ ceased operations at the end of \_\_\_\_\_. No information was provided as to the last date compensation was paid. Please take the appropriate action regarding this business.

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Janine Cook