

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

Number: **200807014**

Release Date: 2/15/2008

CC:TEGE:EOEG:ET1

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date: November 02, 2007

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 dated _____, that the following business ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act:

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 on _____, the date on which it ceased operations and last compensated employees. According to the RRB opinion, all of its assets and liabilities were transferred to its parent corporation _____.

Janine Cook

cc: