

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

Number: **200825039**

Release Date: 6/20/2008

CC:TEGE:EOEG:ET1

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date: March 18, 2008

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 a covered employer under the jurisdiction of the Railroad Retirement Act and the Railroad Unemployment Insurance Act as of

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We have reviewed the opinion of the RRB but cannot determine from the information submitted to us by the RRB, whether the _____ is a covered employer under the jurisdiction of the Railroad Retirement Tax Act. The RRB indicates that _____ appears to be a separate legal entity but _____ claims it is a "shell corporation" that never operated and never had employees. Further, it claims if it did have employees they would all be reported under _____. We cannot make a determination in this case because we do not have sufficient information to determine which entity employs the workers in the overall operation.

Please take the appropriate action regarding this business.

Janine Cook

cc: