Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200519072**

Release Date: 5/13/2005
CC:TEGE:EOEG:ET1
POSTN-165908-04
UILC: 3231.01-00

date: October 22, 2003

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 became an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective , but ceased to be an employer under the Acts effective :

We have reviewed the opinion of the RRB and, based upon the information submitted to the RRB, we also conclude that became an employer under the Railroad Retirement Tax Act effective and ceased to be an employer under the Act effective . Please take the appropriate action regarding this business.

Will E. McLeod