

Office of Chief Counsel
Internal Revenue Service
memorandum

Number: 200543055

Release Date: 10/28/2005

CC:TEGE:EOEG:ET1
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date: July 13, 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 dated , 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 and our subsequent phone conversation with the taxpayer, we believe that , merely changed its name, effective , after it became affiliated with the

. The new name with the is

is a division within .

Please take the appropriate action regarding this business.

Janine Cook

cc: