

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: 200601025

Release Date: 1/6/2006

CC:TEGE:EOEG:ET1

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date: August 3, 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 that the following business ceased being a covered rail carrier employer under the jurisdiction of the Railroad Retirement and Railroad Unemployment Insurance Acts on

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We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that . ceased being a covered rail carrier employer under the Railroad Retirement Act on . Please take the appropriate action regarding this business.

Janine Cook

CC