

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

Number: **200845046**

Release Date: 11/7/2008

CC:TEGE:EOEG:ET1

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UILC: 3231.01-00

date: July 25, 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 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, we also conclude that

_____ ceased to be
an employer under the Railroad Retirement Tax Act effective _____, the
date its rail line and lease was acquired or assumed by other entities. Please take the
appropriate action regarding this business.

Janine Cook

cc: