

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200514016**

Release Date: 4/8/2005

CC:TEGE:EOEG:ET1:

POSTN-161866-04

UILC: 3231.01-00

date: August 4, 2004

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 (RRTA) effective _____. However, we similarly note that the entity's obligations to file the appropriate returns and pay the appropriate taxes under the RRRA for periods prior to such date are not extinguished by this change in status. Please take the appropriate action regarding this business.

Janine Cook

cc