

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

Number: 200516015

Release Date: 4/22/2005

CC:TEGE:EOEG:ET1:  
POSTN-160706-04

UILC: 3231.01-00

date: November 23, 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 [redacted] ceased to be an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act (the Acts) effective [redacted] and that [redacted] became an employer under the Acts effective [redacted].

Effective [redacted] changed its name to [redacted].  
The RRB further concludes that [redacted] is the  
successor employer of [redacted] for contribution rate purposes.

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 \_\_\_\_\_,

assuming it paid no further compensation after such date, and that \_\_\_\_\_ became an employer under the RRTA effective \_\_\_\_\_. The RRB's successor employer determination for contribution rate purposes does not affect the application of RRTA. However, we do not have enough information to determine with certainty that \_\_\_\_\_ renamed \_\_\_\_\_ is the successor employer of \_\_\_\_\_ for RRTA purposes. Please take the appropriate action regarding these businesses.

---

Janine Cook

cc: