

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200518072**

Release Date: 5/6/2005

CC:TEGE:EOEG:ET1

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UILC: 3231.01-00

date: January 4, 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 became 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 _____ became an employer under the Railroad Retirement Tax Act effective _____. We assume the reference in the RRB opinion that the prior company and its assets were sold to _____

_____ owner is not intended to indicate the same entity merely changed names. Please take the appropriate action regarding this business.

Janine Cook

cc: