

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

Number: **200519062**

Release Date: 5/13/2005

CC:TEGE:EOEG:ET1
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date: January 30, 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 coverage terminated under the jurisdiction of the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective _____ for the following company:

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that coverage terminated under the jurisdiction of the Railroad Retirement Tax Act (Act) for _____ effective _____

, the date upon which it merged into the
and, thereby cease to exist. The . remains an
employer under the Act. Please take the appropriate action regarding this business.

Janine Cook