

Office of Chief Counsel
Internal Revenue Service
Memorandum

Number: **200546040**

Release Date: 11/18/2005

CC:TEGE:EOEG:ET1

POSTN-125392-05

UILC: 3231.01-00

date: August 3, 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 a notice announcing a name change of a covered employer effective _____, for the following:

An Employer Identification Number was not provided. Please take the appropriate action regarding this business.

Janine Cook

cc