B.C.D. 03-83

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EMPLOYER STATUS DETERMINATION
Long Island Non-Operating Employees Trust Fund

This is the determination of the Railroad Retirement Board concerning the continuing status of the Long Island Non-Operating Employees Trust Fund (LINTF), B.A. No. 7262, as an employer under the Railroad Retirement Act (45 U.S.C. § 231, et seq.) (RRA) and the Railroad Unemployment Insurance Act (45 U.S.C. § 351, et seq.) (RUIA). LINTF was ruled to be an employer under the RRA and RUIA effective January 1, 1969.

According to Ms. Patricia Boucher, office manager of IBEW Local Union 589, LINTF was terminated effective February 28, 1999, in accord with a Trust Resolution dated January 29, 1999. LINTF never had any employees and none have been compensated after the date of the Trust's termination.

Section 202.11 of the Board's regulations provides that:

> The employer status of any company or person shall terminate whenever such company or person loses any of the characteristics essential to the existence of an employer status. (20 CFR 202.11)

In view of the foregoing, it is the determination of the Railroad Retirement Board that the Long Island Non-Operating Employees Trust Fund ceased being an employer under the RRA and RUIA effective February 28, 1999, the date as of which it was dissolved.

Michael S. Schwartz

V. M. Speakman, Jr.

Jerome F. Kever