B.C.D. 05-49 **NOV 08 2005**

EMPLOYER STATUS DETERMINATION
Wisconsin Central Limited Railcars, Inc.

This is the decision of the Railroad Retirement Board regarding the continued status of Wisconsin Central Limited Railcars, Inc.[1], 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).

Wisconsin Central was held to be an employer under the Acts effective August 27, 1987, (B.A. Number 9011). Dwight Johnson, U.S. Tax Department, Canadian National/Illinois Central, advises that Wisconsin Central ceased operations on December 31, 2003. The corporation was dissolved January 2, 2004.

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.

Through its cessation of operations and dissolution of the corporation, Wisconsin Central has lost the characteristics essential to the existence of an employer status. Accordingly, the Board holds that Wisconsin Central ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective with the close of business on December 31, 2003. Cf. Rev Ruling 82-99, 1982-2 C.B. 154, wherein the Internal Revenue Service ruled that a railroad ceases to be an employer subject to taxes under the Railroad Retirement Tax Act when the railroad's employees stop performing services in connection with the railroad's carrier activities.

Original signed by:

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[1] Also known as WCL Railcars, Inc.