

EMPLOYER STATUS DETERMINATION

Twin Branch Railroad Company

This is a determination of the Railroad Retirement Board concerning the continuing status of Twin Branch Railroad Company (TBR) as an employer under the Railroad Retirement Act (45 U.S.C. §231 et seq.) and the Railroad Unemployment Insurance Act (45 U.S.C. §351 et seq.). TBR (B.A. No.3225) has been an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act since October 1, 1925.

According to Legal Opinion L-79-146, TBR's name appeared in the Employer Status List under Item 6902, with the period of creditable service shown as October 1, 1925, to date. That opinion further noted that TBR, with the approval of the Interstate Commerce Commission (ICC), ceased operations as of June 1, 1978, and had no employees since June 16, 1978. However, TBR still existed as a corporate entity. Accordingly, TBR was found to remain an employer "until such time as its dissolution may occur". No reports were required of TBR "as long as it has no employees".

The agency librarian researched the Indiana Secretary of State's records and found information indicating TBR was dissolved March 31, 1990.

Section 202.11 (20 CFR 202.11) of the Board's regulations states 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.

As indicated above, information available indicates that Twin Branch Railroad Company was formed to operate a railroad beginning October 1, 1925. The research by the Division of Audit and Compliance, Office of General Counsel, and the agency librarian, as well as information contained in Twin Branch Railroad Company's file, indicate that TBR ceased to be an operational railroad in June 1978. The evidence of record establishes that TBR no longer possesses the characteristics of a railroad carrier employer. The Board therefore finds that effective March 31, 1990, the date it was dissolved, Twin Branch Railroad Company ceased being a covered employer under the Railroad Retirement and Railroad Unemployment Insurance Acts.

Original signed by:

FOR THE BOARD

Beatrice Ezerski

Secretary to the Board