

**B.C.D. 14-20**

**October 30, 2014**

**EMPLOYER STATUS DETERMINATION**

**Bulk Intermodal Distribution Services, Inc. (BIDS)**

**Transflo Terminal Services, Inc. (Transflo)**

This is the determination of the Railroad Retirement Board concerning the status of Bulk Intermodal Distribution Services, Inc. (BIDS) and Transflo Terminal Services, Inc. (Transflo) as employers 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.). Information was provided by Ms. Janet Dahlseid who is the manager of Payroll Accounting & Tax Reporting for CSX Transportation, the parent company of both railroad entities relevant to this decision.

The entity previously known as BIDS has been an employer under the Acts since March 17, 1995 (see Board Coverage Decision B.C.D. 00-10, dated March 28, 2000) reporting under B.A. No. 9534. BIDS was a wholly owned subsidiary of CSX Corporation which is the parent of CSX Transportation, which is a covered rail carrier under the Acts (B.A. No. 1524).

In two corporate filings, registered and approved in two states, BIDS filed to change its corporate name to Transflo Terminal Services, Inc. in both Delaware and Florida. Evidence in the record indicates that the State of Florida approved the corporate name change effective November 28, 2001. The State of Delaware approved the name change effective November 28, 2001 as well.

According to evidence in the file, the operations, corporate structure, corporate family, and other employer status considerations under the Acts relevant to Transflo's continued status have remained unchanged. Transflo will remain involved in the transfer of bulk products from one transportation mode to another and will continue to be under common control with a rail carrier employer and perform service in connection with the transportation of property by rail, which formed the basis for its previous coverage ruling when it was known as BIDS.

Section 1(a)(1) of the Railroad Retirement Act (45 U.S.C. § 231(a)(1)), insofar as relevant here, defines a covered employer as:

- (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under Part A of subtitle IV of title 49, United States Code;
- (ii) any company which is directly or indirectly owned or controlled by, or under common control with, one or more employers as defined in paragraph (i) of this subdivision, and which operates any equipment or facility or performs any service (except trucking service, casual service, and the casual operation of equipment or facilities) in connection with the transportation of passengers or property by railroad \*\*\*.

Sections 1(a) and 1(b) of the RUIA [45 U.S.C. § 351(a) and (b)] contain essentially the same definition, as does section 3231 of the Railroad Retirement Tax Act (26 U.S.C. § 3231).

The evidence of record establishes that BIDS has changed its corporate name to Transflo Terminal Services, Inc. and has retained all the functions, services and corporate affiliations it maintained under the previous corporate name. BIDS was a covered railroad entity as found in B.C.D. 00-10 effective from March 17, 1995. Accordingly, effective November 28, 2001, Bulk Intermodal Distribution Services, Inc. changed its name to Transflo Terminal Services, Inc. The evidence of record indicates that BIDS, was found to be an employer covered by the Acts, is still in operation, but with a new name, Transflo. Records of the Board will be changed to reflect the new name. Transflo will continue to report under B.A. No. 9534.

Original signed by:

FOR THE BOARD  
Martha P. Rico  
Secretary to the Board