B.C.D. 02-78

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EMPLOYER STATUS DETERMINATION
Santa Fe Terminal Services, Inc.

This is the determination of the Railroad Retirement Board concerning the continuing status of Santa Fe Terminal Services, Inc. (SFTS) (B.A. No. 4774) 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). SFTS was ruled to be an employer under the RRA and RUIA effective January 2, 1974.

Mr. Alan M. Annis, Assistant Director of Taxes for the Burlington Northern and Santa Fe Railway Company, reported that SFTS business activities ceased in the early 1990's. He further advised that SFTS is a corporate shell and has no employees and no on-going operations. He has no information on the exact date on which business activities ceased and he advised that there is no information available as to the disposition of any SFTS assets. RRB records show that the last report of employee compensation for SFTS was for the fourth quarter of 1992.

Based on the information set forth above, it is the determination of the Railroad Retirement Board that Santa Fe Terminal Services, Inc. ceased being an employer covered under the RRA and RUIA as of the close of business on December 31, 1992, the last day of the last year in which its employees were reportedly compensated.

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