

EMPLOYER STATUS DETERMINATION
Talleyrand Terminal Railroad Company, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Talleyrand Terminal Railroad Company, Inc. (Talleyrand) 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).

Information about Talleyrand was furnished by William A. Jasper, Corporate Secretary. Mr. Jasper advised that Talleyrand has one employee who was first compensated as of February 19, 1996. Rail operations began July 28, 1996. Talleyrand operates over approximately ten miles of track at the Jacksonville Port Authority, Jacksonville, Florida. It provides railroad service to the Jacksonville Port Authority and its customers/tenants at the Talleyrand Docks and Terminal Facility in Jacksonville. Talleyrand interchanges with Norfolk Southern (BA No.1525) and CSX Transportation (BA No.1524). Authority for Talleyrand's railroad operation was obtained in Surface Transportation Board Finance Docket No. 32865, decided March 1, 1996.

Section 1 of the RRA defines the term "employer" to include:

- (i) any carrier by railroad subject to the jurisdiction of the Surface Transportation Board under part A of subtitle IV of title 49. [45 U.S.C. §231(a)(1)(i)].

Section 1 of the RUIA contains essentially the same definition, as does the Railroad Retirement Tax Act (26 U.S.C. §3201 et seq.) (RRTA), which is administered by the Internal Revenue Service (IRS).

Based upon the information summarized above, the Board finds that Talleyrand became a rail carrier employer under the RRA and RUIA effective February 19, 1996. Cf. Rev. Ruling 82-100, 1982-1 C.B. 155, wherein the IRS ruled that a company becomes an employer subject to RRTA taxes on the date the company first hires employees to perform functions directly related to its carrier operations.

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