

EMPLOYER STATUS DETERMINATION
Iowa Terminal Railroad Company

This is the determination of the Railroad Retirement Board concerning the status of Iowa Terminal Railroad Company (IAT) (BA No. 5620) 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).

In March 1986 IAT filed an application with the Interstate Commerce Commission (ICC) to abandon its line, alleging, among other things, that there had been no traffic on the part of the line known as the Mason City Division for at least four years, and for the portion known as the Charles City Division for more than 10 years. The ICC granted IAT permission to abandon the line, but shortly thereafter Iowa Traction Railroad Company (ITRC)¹ offered to purchase the 10.4-mile Mason City Division portion of the line. Sale of this portion of the line was consummated on April 13, 1987.

Based upon the information summarized above, it is determined that Iowa Terminal Railroad Company ceased to be a rail carrier employer under the RRA and RUIA effective April 13, 1987, the date of the sale of the Mason City Division portion of its rail line.

Glen L. Bower

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¹ ITRC has been found to be an employer covered by the Acts. B.A. No. 3655.

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Iowa Terminal Railroad Company

Attached is a proposed coverage ruling for Board approval.

Attachment

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Employee Status

Attached is a proposed employee status ruling for Board approval.

Attachment