

EMPLOYER STATUS DETERMINATION
Control Tower 19, Inc.

This is the determination of the Railroad Retirement Board concerning the status of Control Tower 19, Inc. ("Control Tower") 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). Control Tower has been an employer under the Acts, with service creditable from June 16, 1992.

In January 1995, the Board's Division of Audit and Compliance received notice from the Accounts Receivable section of the Bureau of Fiscal Operations that Control Tower had filed a CT-1 tax return for 1993 marked "Final." The CT-1 is entitled "Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return." It is filed with the Internal Revenue Service. Instructions on the form advise the filer that, "If you do not have to file a return in the future, write `FINAL'."

Additional information about Control Tower was furnished by Railtex Service Company, Inc. (BA No. 6805). Control Tower ceased operations on August 12, 1993 and employees last performed compensated service on August 31, 1993. Control Tower is an inactive corporation which has not been dissolved pending collection of outstanding receivables. As soon as receivables felt to be collectible have been collected, the corporation will be dissolved.

Based upon the information summarized above, the Board finds that Control Tower 19, Inc. ceased to be an employer under the RRA and the RUIA effective August 31, 1993, the date on which employees last performed compensated service.

Glen L. Bower

V. M. Speakman, Jr.

Jerome F. Kever

MPDadabo : mpd

TO : The Board

FROM : Catherine C. Cook
General Counsel

SUBJECT: Coverage Determination
Control Tower 19, Inc.

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