

▶ See separate instructions.

1994

Employer's name and address (If not correct, please change.) ▶

Employer identification number
RRB number
Calendar year

If you do not have to file a return in the future, check here . . . ▶

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Part I Railroad Retirement Taxes

Check here if you are electing the supplemental tax safe harbor rule for 1995 (see instructions) ▶ <input type="checkbox"/>		
1	Supplemental tax—Total work-hours for which compensation was paid during the year × \$ 0.30	1
2	Special supplemental tax if employer has a negotiated supplemental pension plan (attach statement)	2
3	Adjustments to supplemental tax (see instructions)	3
4	Adjusted total of supplemental tax (lines 1 and 2 as adjusted by line 3)	4
5	Tier I Employer Tax—Compensation (other than tips and sick pay) paid in 1994 \$ × 6.2%	5
6	Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 1994 \$ × 1.45%	6
7	Tier II Employer Tax—Compensation (other than tips) paid in 1994 \$ × 16.10%	7
8	Tier I Employee Tax—Compensation (other than sick pay) paid in 1994 \$ × 6.2%	8
9	Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 1994 \$ × 1.45%	9
10	Tier II Employee Tax—Compensation (for tips, see instructions) paid in 1994 \$ × 4.90%	10
11	Tier I Employer Tax—Sick pay paid in 1994 \$ × 6.2%	11
12	Tier I Employer Medicare Tax—Sick pay paid in 1994 \$ × 1.45%	12
13	Tier I Employee Tax—Sick pay paid in 1994 \$ × 6.2%	13
14	Tier I Employee Medicare Tax—Sick pay paid in 1994 \$ × 1.45%	14
15	Total tax based on compensation (add lines 5 through 14)	15
16	Adjustments to employer and employee railroad retirement taxes based on compensation (see instructions for format of statement to be attached)	16
17	Adjusted total of employer and employee railroad retirement taxes based on compensation (line 15 adjusted by line 16)	17
18	Total railroad retirement taxes for the year (add lines 4 and 17)	18
19	Total railroad retirement taxes deposited, including overpayment applied from prior year, from your records	19
20	Balance due (subtract line 19 from line 18). Pay to the Internal Revenue Service	20
21	If line 19 is more than line 18, enter overpayment here ▶ \$ and check if to be: <input type="checkbox"/> Applied to next year's railroad retirement tax OR <input type="checkbox"/> Refunded	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ Title (Owner, etc.) ▶ Date ▶

File the original and the duplicate with the Internal Revenue Service Center, Kansas City, MO 64999. Enclose payment for undeposited taxes.

ORIGINAL

Part II Record of Railroad Retirement Tax Liability

Important Change for 1995.—For 1995, if your total deposits of withheld income, social security, Medicare, and RRTA taxes were more than \$78 million in calendar year 1993, you must use electronic funds transfer. See Temporary Regulations 31.6302-1T and Rev. Proc. 94-48, 1994-29 I.R.B. 31.

Important Change for 1994.—You must use a **Form 945-A**, Annual Record of Federal Tax Liability, not a **Schedule B (Form 941)**, Employer's Record of Federal Tax Liability, to report your tax liability.

Instructions

Use Form CT-1, Part II, if you are a monthly depositor for the entire year. Enter your Tier I and Tier II taxes, and the supplemental work-hour tax on the lines provided for each month. Enter the special supplemental tax (Form G-241) on the line provided in the third month of the quarter.

If you were required to deposit on a semiweekly basis during any part of the year, or accumulated \$100,000 or more on any day during a deposit period, you must complete a Form 945-A. (Do not enter amounts on lines I, II, and III on Form CT-1, Part II, below.) For each payday, enter both employee and employer Tier I and Tier II taxes on the appropriate line.

On the Form 945-A enter your monthly supplemental work-hour tax to the right of the monthly title just above line 17 of each month and write "ST" to the left of this title just above line 1 of each month. Enter your special supplemental tax from Form G-241 to the right of the monthly title just above line 17 of the third month of each quarter and write "SST" to the left of this title just above line 1 for the month. Total the amounts for the months A through L, including the work-hour tax amounts. Enter the total on line

M and on line V of Form CT-1, Part II, below.

The total liability for the year (line V below and line M on Form 945-A) should equal the total taxes for the year (line 18). Otherwise, you may be charged a penalty, based on your average tax liability, for not making deposits of taxes.

Note: See the separate instructions for the deposit rules for railroad retirement taxes.

Requirement for Annual Deposit.—If your total tax liability for the year is less than \$500, no deposits are required and this liability may be paid with the tax return. However, if you are unsure that you will accumulate less than \$500, it would be prudent to deposit in accordance with the appropriate depositor rules. If you were to accumulate a liability of \$500 or more by the end of the year and failed to make your deposits, you would be subject to deposit penalties.

Record of Railroad Retirement Tax Liability (Complete if line 18, Part I, is \$500 or more.)				
	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	January	April	July	October
Date compensation paid:				
First month of quarter:				
Tier I and Tier II taxes				
Supplemental work-hour tax				
I First month total ▶				
Second month of quarter:				
Tier I and Tier II taxes				
Supplemental work-hour tax				
II Second month total ▶				
Third month of quarter:				
Tier I and Tier II taxes				
Supplemental work-hour tax				
Special supplemental tax				
III Third month total ▶				
IV Total for quarter (Add lines I, II, & III.)				
V Total for year (This should equal line 18, Part I.) ▶				

▶ See separate instructions.

1994

Employer's name and address (If not correct, please change.) ▶

Employer identification number
RRB number
Calendar year

If you do not have to file a return in the future, check here . . . ▶

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Check here if you are electing the supplemental tax safe harbor rule for 1995 (see instructions) ▶ <input type="checkbox"/>		
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21	If line 19 is more than line 18, enter overpayment here ▶ \$ and check if to be: <input type="checkbox"/> Applied to next year's railroad retirement tax OR <input type="checkbox"/> Refunded	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ Title (Owner, etc.) ▶ Date ▶

File the original and the duplicate with the Internal Revenue Service Center, Kansas City, MO 64999. Enclose payment for undeposited taxes.

DUPLICATE COPY

Part II Record of Railroad Retirement Tax Liability

Important Change for 1995.—For 1995, if your total deposits of withheld income, social security, Medicare, and RRTA taxes were more than \$78 million in calendar year 1993, you must use electronic funds transfer. See Temporary Regulations 31.6302-1T and Rev. Proc. 94-48, 1994-29 I.R.B. 31.

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If you were required to deposit on a semiweekly basis during any part of the year, or accumulated \$100,000 or more on any day during a deposit period, you must complete a Form 945-A. (Do not enter amounts on lines I, II, and III on Form CT-1, Part II, below.) For each payday, enter both employee and employer Tier I and Tier II taxes on the appropriate line.

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M and on line V of Form CT-1, Part II, below.

The total liability for the year (line V below and line M on Form 945-A) should equal the total taxes for the year (line 18). Otherwise, you may be charged a penalty, based on your average tax liability, for not making deposits of taxes.

Note: See the separate instructions for the deposit rules for railroad retirement taxes.

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Date compensation paid:				
First month of quarter:				
Tier I and Tier II taxes				
Supplemental work-hour tax				
I First month total ▶				
Second month of quarter:	February	May	August	November
Tier I and Tier II taxes				
Supplemental work-hour tax				
II Second month total ▶				
Third month of quarter:	March	June	September	December
Tier I and Tier II taxes				
Supplemental work-hour tax				
Special supplemental tax				
III Third month total ▶				
IV Total for quarter (Add lines I, II, & III.)				
V Total for year (This should equal line 18, Part I.) ▶				

Employer's Annual Railroad Retirement Tax Return

1994

▶ See separate instructions.

Employer's name and address (If not correct, please change.) ▶

Employer identification number _____

RRB number _____

Calendar year _____

If you do not have to file a return in the future, check here . . . ▶

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Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ _____ Title (Owner, etc.) ▶ _____ Date ▶ _____

Detach and keep this copy with your tax records. **EMPLOYER'S COPY**

Part II Record of Railroad Retirement Tax Liability

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