

EMPLOYEE REPRESENTATIVE'S QUARTERLY RAILROAD RETIREMENT TAX RETURN

ORIGINAL

1	Total work-hours for which compensation was paid during this quarter	×	\$0.125	
2	Taxable compensation paid during this quarter subject to Tier I tax (not to exceed \$6,475) . \$.....	×	12.26%	
3	Taxable compensation paid during this quarter subject to Tier II tax (not to exceed \$5,100) . \$.....	×	9.5 %	
4	Total of lines 1, 2, and 3			
5	Credit (Attach explanation in duplicate)			
6	Total taxes for quarter (line 4 minus line 5). Pay to INTERNAL REVENUE SERVICE			→

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 ► _____ Date ► _____, 19__

DO NOT DETACH

<p>Please Be Sure to Enclose Your Payment With This Return</p>	<p>Employee representative's name, address, and social security number, and name of organization represented. (If incorrect, please make any necessary changes.)</p>	<p>Return for Calendar Quarter (Months and year)</p>	T
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GENERAL INFORMATION

A. Employee Representative Taxes.—The Railroad Retirement Tax Act imposes two taxes on an employee representative. The employee representative tax is based on compensation and the supplemental tax is based on work-hours (formerly called man-hours).

Employee representative tax based on compensation.—Taxes based on compensation are divided into Tier I and Tier II taxes. The amount of the monthly compensation subject to each tier is different.

Tier I tax applies to the amount of compensation for services as an employee representative which is not in excess of \$2,158.33 paid in January 1980, or any calendar month thereafter. The rate of tax for 1980 is 12.25 percent.

Tier II tax applies to the amount of compensation for services as an employee representative which is not in excess of \$1,700 paid in January 1980, or any calendar month thereafter. The rate of tax for 1980 is 9.5 percent.

If in any calendar month an individual renders services as an employee representative and as an employee, and if the total compensation paid for such services exceeds the monthly maximum, the measure of the employee representative tax is the maximum minus the amount of compensation paid during the month as an employee.

Supplemental tax based on work-hours.—A supplemental tax is imposed on the employee representative equal to 12.5 cents for each work-

hour for which compensation is paid during a quarter. Prior to the beginning of each quarter, employee representatives will be notified of the tax rate applicable for the quarter.

B. Employee Representative.—The term "employee representative," as defined in the Railroad Retirement Tax Act (section 3231(c) of the Internal Revenue Code), means—

(a) Any officer or official representative of a railway labor organization which is not included as an "employer" as defined in the Act (section 3231(a) of the Code) who (1) was in the service of an "employer" as defined in the Act, and (2) is duly authorized and designated to represent employees in accordance with the Railway Labor Act, as amended; and

(b) Any individual who is regularly assigned to or regularly employed by an employee representative as defined in paragraph (a) in connection with the duties of such employee representative's office.

C. Compensation.—The term "compensation" means remuneration in money, or in something which may be used in lieu of money, which is paid to an individual for services rendered as an employee representative. It does not include any payments (1) on account of sickness or accident disability or medical or hospitalization expenses in connection with sickness or accident disability, or (2) an amount paid specifically for traveling or other bona fide and necessary expenses incurred or reasonably expected to be incurred in the business provided

(Continued on back of Duplicate)

EMPLOYEE REPRESENTATIVE'S QUARTERLY RAILROAD RETIREMENT TAX RETURN

DUPLICATE

1	Total work-hours for which compensation was paid during this quarter	×	\$0.125	_____
2	Taxable compensation paid during this quarter subject to Tier I tax (not to exceed \$6,475) . \$	×	12.26%	_____
3	Taxable compensation paid during this quarter subject to Tier II tax (not to exceed \$5,100) . \$	×	9.5 %	_____
4	Total of lines 1, 2, and 3			_____
5	Credit (Attach explanation in duplicate)			_____
6	Total taxes for quarter (line 4 minus line 5). Pay to INTERNAL REVENUE SERVICE			_____

DO NOT DETACH

File this duplicate copy with the original return.

Employee representative's name, address, and social security number,
and name of organization represented, exactly as shown on original.

Return for Calendar Quarter
(Months and year as on original)

GENERAL INFORMATION—Continued

such payment is made separately or the amount is specifically indicated when combined in a payment including compensation for services rendered. (For additional provisions relating to "compensation," see the regulations relating to the Railroad Retirement Tax Act.)

D. Compensation—When Paid.—Compensation is deemed to be paid—

(1) when it is actually paid; or

This blank return is furnished in triplicate. The original and the duplicate of the return are for the Internal Revenue Service. The taxpayer's copy is to be retained by the employee representative. It is suggested that the taxpayer's copy be filled in first. When this is completed and the employee representative is satisfied that it is correct, the taxpayer's copy should be detached and the entries should be copied on the original and duplicate.

Line 5. Credit.—Line 5 is to be used for any credit for an overpayment of tax, penalty, or interest erroneously paid for a prior quarter. Attach to the return a statement in duplicate setting forth in detail the grounds and facts relied upon in support of the credit.

Name, address, etc.—Type or print the employee representative's name, address, and social security number, and the name of the labor

(2) when it is constructively paid, that is, credited to the account of or set apart for an employee representative without any substantial limitation or restriction as to the time or manner of payment or condition upon which payment is to be made, and made available so that it may be drawn upon at any time and its payment brought within the employee representative's own control and disposition.

E. Work-Hours.—For the definition of work-hours, see instructions for filing Form CT-1.

HOW TO FILL IN THE RETURN

organization for which services are rendered. If entries made by the Internal Revenue Service in the address block of the original return are incorrect or incomplete, make any necessary change.

"Return for Calendar Quarter."—The Internal Revenue Service ordinarily will identify the quarter in the space above the words "Return for Calendar Quarter." If not shown by the Internal Revenue Service, however, enter the months in the quarter for which the return is made, and also identify the year. For example, the third quarter in 1980 should be shown as "July, August, September, 1980" or as "July, Aug., Sept., 1980."

Signature.—Each return must be signed by the employee representative making the return, or by his or her duly authorized agent.

EMPLOYEE REPRESENTATIVE'S QUARTERLY RAILROAD RETIREMENT TAX RETURN

**TAXPAYER'S
 COPY**

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4	Total of lines 1, 2, and 3			
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DETACH

YOUR COPY

Before filing return, examine each copy in order to be certain that the period for which the return is filed is shown, and that correct entries are made in Lines 1 to 6, inclusive, in accordance with the instructions.

Employee representative's name, address, and social security number, and name of organization represented, exactly as shown on original.

Return for Calendar Quarter
 (Months and year as on original)

INSTRUCTIONS

General requirement.—Every employee representative must file a return for the first calendar quarter in which taxable compensation for services rendered as an employee representative is paid, and for each subsequent quarter (whether or not taxable compensation is paid therein) until a final return is filed.

Where to file.—File Form CT-2 with the Internal Revenue Service Center for the region in which the principal place of business or office or agency is located as listed below.

If your principal place of business, office, or agency is located in

File with the Internal Revenue Service Center at

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
District of Columbia, Delaware, Maryland, Pennsylvania	Philadelphia, PA 19255
Alabama, Florida, Georgia, Mississippi, South Carolina	Atlanta, GA 31101
Michigan, Ohio	Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Kansas City, MO 64999

California, Hawaii

Fresno, CA 93888

Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia

Memphis, TN 37501

If you have no legal residence or principal place of business within the United States, file with the Internal Revenue Service Center, Philadelphia, PA 19255.

The return for each calendar quarter must be filed, and the tax must be paid, on or before the due date shown below:

Quarter covered:

January, February, March

April, May, June

July, August, September

October, November, December

Due on or before:

May 31

August 31

November 30

Last day of February

Any employee representative who stops being paid taxable compensation must file a return marked "Final return." Attach to each final return a statement giving the address where your records will be kept and the name of the person keeping the records.

Penalties and interest.—The law provides a penalty for late filing or late payment unless reasonable cause is shown for the delay. If you are unavoidably late in filing a return or paying the taxes, send a full explanation in writing with the return.

Records.—Each individual liable for employee representative tax must keep records for a period of at least four years after the date the tax to which they relate becomes due, or the date the tax is paid, whichever is later.

Privacy Act Information.—For provisions relating to the Privacy Act of 1974, see Instructions for Form 1040 or Form 1040A.