

Form **CT-2**
(Rev. January 1984)

Department of the Treasury—Internal Revenue Service

Employee Representative's Quarterly Railroad Retirement Tax Return

OMB No. 1545-0002

1	Total work-hours for which compensation was paid during this quarter	x	\$0.20	
2	Taxable compensation paid during this quarter subject to Tier I tax (not to exceed \$9,450) \$	x	13.7 %	
3	Taxable compensation paid during this quarter subject to Tier II tax (not to exceed \$7,050) \$	x	12.75%	
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

**Please
Be Sure to
Enclose
Your
Payment
With This
Return**

Employee representative's name, address, and social security number, and name of organization represented. (If incorrect, please make any necessary changes.)	Return for Calendar Quarter (Months and year)
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For Paperwork Reduction Act Notice, see the back of this page.

General Information

Paperwork Reduction Act Notice.— We ask for this information to carry out the Internal Revenue laws of the United States. We need it to ensure that taxpayers are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information.

Purpose of Form.—Use this form to report Railroad Retirement taxes imposed on employee representatives.

Employee representative taxes.—The Railroad Retirement Tax Act imposes two taxes on an employee representative. One is based on compensation, and the other is based on work-hours.

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

The Tier I tax rate for 1984 is 13.7%. It applies to only the first \$3,150 paid during any month, beginning with January 1984, for services performed as an employee representative.

The Tier II tax rate for 1984 is 12.75%. It applies to only the first \$2,350 paid during any month, beginning with January 1984, for services performed as an employee representative.

If in any calendar month an individual performs services as both an employee representative and as an employee, and if the total pay for these services is more than the monthly maximum, subtract the month's pay as an employee from the maximum to get the amount on which to figure the employee representative tax.

Tax based on work-hours.—This supplemental tax is 20 cents for each work-hour for which compensation is paid during the quarter. Employee representatives will be told the tax rate for each quarter before the quarter begins.

Definitions

1. Employee Representative.—The term "employee representative" is defined in the Railroad Retirement Tax Act (section 3231(c) of the Internal Revenue Code). It means:

(a) Any officer or official representative of a railway labor organization that is not included as an "employer" as defined in section 3231(a) of the Code who (1) was in the service of an "employer," and (2) is 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 (a) above in connection with the duties of the employee representative's office.

(Continued on back of Duplicate)

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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)

DUPLICATE

General Information—Continued

2. Compensation.—The term “compensation” means payment in money, or in something that may be used instead of money, paid for services rendered as an employee representative. It does not include sickness or accident disability payments received: (a) under a workmen’s compensation law; (b) under section 2(a) of the Railroad Unemployment Insurance Act for days of sickness due to on-the-job injury; (c) under the Railroad Retirement Act; or (d) more than 6 months after the calendar month the employee representative last worked for the railway labor organization. Nor does it include payments for medical or hospital expenses connected with such disabilities. It also does not include payments for traveling or other necessary expenses made separately or designated specifically as travel or business expenses when combined in a payment for services rendered.

Compensation is considered paid when it is actually paid or when it is constructively paid. “Constructively paid” means (a) that the pay has been credited to the employee representative’s account or set apart with no limit or condition on how or when the payment will be made and (b) that it is available to draw on at any time and to control.

Compensation paid in an earlier or later month because the normal payday falls on a Saturday, Sunday, or legal holiday is considered paid in the month of the normal payday.

For more information on compensation, see the regulations relating to the Railroad Retirement Tax Act.

3. Work-hours.—For an explanation of work-hours, see the instructions for Form CT-1.

Instructions

Who Must File.—As an employee representative, you must file a return for the first quarter in which you are paid taxable compensation for services you rendered as a representative. Continue filing returns for each later quarter, even though you are not paid taxable compensation. When your taxable compensation payments stop completely, file a return marked “Final Return.” Attach to the final return a statement giving the name of the person keeping your records and the address where they will be kept.

How to Complete and File the Return.—This return contains three copies of Form CT-2. Send the “original” and the “duplicate” to IRS. Keep the “taxpayer’s copy” for your records.

Lines 1-4.—Complete these lines as explained on the form itself.

Line 5. Credit.—Enter any credit for an overpayment of tax, penalty, or interest erroneously paid for an earlier quarter. Attach two copies of a detailed statement explaining the credit claimed.

Name, address, etc.—Type or print your name, address, and social security number and the name of the labor organization for which you render services. If IRS has preaddressed the form, check to be sure it is correct. Correct any entries necessary.

“Return for Calendar Quarter.”—IRS usually fills in this space. If it is blank, enter the months of the quarter and the year of the return. For example, show the third quarter of 1984 as “July, Aug., Sept. 1984.”

Signature.—You or your authorized agent must sign each return.

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DETACH AND RETAIN THIS COPY

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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.

YOUR COPY

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)

TAXPAYER'S COPY

Where to File.—Send both copies of Form CT-2 to the Internal Revenue Service Center for the region in which the principal place of business or the 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
Delaware, District of Columbia, 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 do not have a principal place of business in the United States, send the return to the Internal Revenue Service Center, Philadelphia, PA 19255.

When to File.—Due dates for filing the return and paying the tax each quarter are as follows:

Quarter covered:	Due by:
January, February, March	May 31
April, May, June	August 31
July, August, September	November 30
October, November, December	Last day of February

If you stop being paid taxable compensation, send a return marked "Final Return," as explained under "Who Must File."

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

Records.—You must keep records pertaining to employee representative taxes for at least 4 years after the taxes they pertain to become due or the date the tax is paid, whichever is later.

Privacy Act Information.—See the Instructions for Form 1040 or 1040A for Privacy Act information.