## Form CT-1

# Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

1990

Department of the Treasur Internal Revenue Service

► See separate instructions.

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namo	oyer's	Employer Identification number	If you do not have to file a return in the future, write "FINAL."
addr		RRB number	-
(If no corre	7		T
pleas	·	Calendar year	FF
chan	ge.)		FD
			FP .
			<u>                                     </u>
0	D. 11		<u> </u>
Par	Railroad Retirement and Unemployment Repayment Ta	xes	
1	Supplemental tax—Total work-hours for which compensation was during the year		
2	Special supplemental tax if employer has a negotiated supplemental pe		4,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
3	Adjustments to supplemental tax (see instructions)		
4	Adjusted total of supplemental tax (lines 1 and 2 as adjusted by line 3)		
5	Tier I Employer Tax—Compensation (other than tips and sick pay) paid in 1	1990 \$× 7.65%	
6	Tier II Employer Tax—Compensation (other than tips) paid in 1990 .	\$× 16.10%	
7	Tier I Employee Tax—Compensation (other than sick pay) paid in 1990	) \$× 7.65%	
8	Tier II Employee Tax—Compensation (for tips, see instructions) paid in 19	90. \$× 4.90%	
9a	Tier I Employer Tax—Sick pay paid in 1990	\$× 7.65%	
b	Tier I Employee Tax—Sick pay paid in <b>1990</b>	\$× 7.65%	
10	Total tax based on compensation (add lines 5 through 9b)		
11	Adjustments to employer and employee railroad retirement taxes based for format of statement to be attached)	d on compensation (see instructions	
12	Adjusted total of employer and employee railroad retirement taxes base by line 11).		
13	Total railroad retirement taxes for the year (add lines 4 and 12)		
14	Taxable wages paid in <b>1990</b> subject to railroad unemployment repaym tax	ent \$× 4%	
15	Total railroad retirement and unemployment repayment taxes (add line	s 13 and 14)	
16	Railroad retirement taxes deposited, including overpayment applied fro prior year, from your records	m 	
17	Railroad unemployment repayment taxes deposited, from your records		
18	Total taxes deposited (add lines 16 and 17)		
19	Balance due (subtract line 18 from line 15). Pay to the Internal Reven		
20	If line 18 is more than line 15, enter overpayment here	► \$ and che plied to next year's railroad retiremen	ck if to be: t tax OR
	penalties of perjury, I declare that I have examined this return, including accompanying scit, and complete.	hedules and statements, and to the best of my	knowledge and belief, it is tru <b>e</b> ,
Signa	ure ► Title (Owner, etc.) ■	•	Date ▶
			1
Encl	the original and the duplicate with the Internal Revenue Service Center, bese payment for undeposited taxes.	Natisas City, Mio 64999.	ORIGINAL

### Part II Record of Railroad Retirement Tax Liability

Each month is divided into eight deposit periods called eighth-monthly periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month as shown below. If your taxes for every month during the year are less than \$3,000, you can show them on the "total" lines (I, II, and III) and skip the other lines. However, if your taxes for any month during the year are \$3,000 or more, find the eighth-monthly periods during the year in which you had paydays. Make entries only on the lines next to these periods. Enter your tax liability (both employee and employer Tier I and Tier II taxes but not including the supplemental work-hour tax) for each

eighth-monthly period during which you had a payday. Show the supplemental workhour tax on the line provided above the monthly total lines.

You must complete a separate Schedule B (Form 941) for each quarter ending after July 31, 1990 in which you have an eighthmonthly period with a liability of \$100,000 or more. For quarters where you must complete Schedule B (Form 941) do not complete the column for that quarter on Form CT-1. Enter your work-hour tax below the eighth-monthly period liability for periods H, P, and X. To the left in column 1, write "ST" (supplemental tax). Enter the total for the quarter from the bottom of Schedule B (Form 941) on line IV of Form CT-1

The total liability for the year (line V) should equal the total taxes for the year (line 13). 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 (reduced by any deposits for the year) is \$100 or more, deposit the unpaid balance of these taxes by February 28, 1991. This deposit plus previous deposits for the year should equal the total taxes reported on line 13 on the other side. Any balance due of less than \$100 can be paid with the return.

Pate compensation paid:	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
·	January	April	July	October
First month of quarter:		April	July	October
1st through 3rd day	1			
4th through 7th day				
8th through 11th day				
12th through 15th day				
16th through 19th day <b>E</b>				
20th through 22nd day <b>F</b>				
23rd through 25th day				
26th through last day	1			
Supplemental work-hour tax				
I First month total I ▶				<b>.</b>
Second month of quarter:	February	May	August	November
1st through 3rd day			***	
4th through 7th day				
8th through 11th day				
12th through 15th day <b>L</b>				
16th through 19th day <b></b>	1			
20th through 22nd day				
23rd through 25th day				
26th through last day P				
Supplemental work-hour tax				
II Second month total II ▶				
Third month of quarter:	March	June	September	December
1st through 3rd day	)			
4th through 7th day	· 1			
8th through 11th day				
12th through 15th day				
16th through 19th day				
20th through 22nd day				
23rd through 25th day	1			
26th through last day X	E			
Supplemental work-hour tax				
III Third month total III >				
IV Total for quarter (Add lines I, II, & III.)				

### Part III

#### Record of Railroad Unemployment Repayment Tax Liability

Complete Part III if your railroad unemployment repayment tax is more than

\$100 for the year. If your tax for the year is \$100 or less, you do not need to complete the record. Figure your liability for each quarter of 1990 by multiplying the first \$745 of rail wages you paid of each employee's monthly wages during the

quarter by 4%. See the separate instructions for the deposit rules. If you are required to wire transfer your railroad retirement taxes, you are also required to wire transfer your railroad unemployment repayment tax.

Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 14.)
Liability for quarter					

## Form CT-1

Department of the Treasury Internal Revenue Service

# Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

OMB No. 1545-0001

1990

Empl name addre (If no corre pleas chan	ess ot ect, se		Employer identification number  RRB number  Calendar year		If you do not have to file a return in the future, write "FINAL."  T FF FD FP I
Par	t I	Railroad Retirement and Unemployment Repayment Taxes			
1	Supp	olemental tax—Total work-hours for which compensation was paid	d ▶ ×\$	26	
2 3	Spec Adjus	ial supplemental tax if employer has a negotiated supplemental pension stments to supplemental tax (see instructions)	n plan (attach statement) 		
4	Adjus	sted total of supplemental tax (lines 1 and 2 as adjusted by line 3)			
5	Tier I	Employer Tax—Compensation (other than tips and sick pay) paid in 1990	\$× 7.	65%	
6	Tier I	II Employer Tax—Compensation (other than tips) paid in 1990	\$× 16.	10%	
7	Tier I	Employee Tax—Compensation (other than sick pay) paid in 1990	\$× 7.	65%	
8	Tier I	I Employee Tax—Compensation (for tips, see instructions) paid in 1990.	\$× 4.	90%	
9a	Tier I	Employer Tax—Sick pay paid in <b>1990</b>	\$× 7.	65%	
b	Tier I	Employee Tax—Sick pay paid in <b>1990</b>	\$× 7.	65%	
10	Total	tax based on compensation (add lines 5 through 9b)			
11	Adjus for fo	stments to employer and employee railroad retirement taxes based on or ormat of statement to be attached)	compensation (see instructio	ons	000
12		sted total of employer and employee railroad retirement taxes based on ne 11)			
13		railroad retirement taxes for the year (add lines 4 and 12)			
14	Taxal tax _	ble wages paid in 1990 subject to railroad unemployment repayment	\$ ////////////////////////////////////	%	
15		railroad retirement and unemployment repayment taxes (add lines 13			
16	prior	oad retirement taxes deposited, including overpayments applied from year, from your records	· <i></i>		
17 18		oad unemployment repayment taxes deposited, from your records taxes deposited (add lines 16 and 17)			
19 20		nce due (subtract line 18 from line 15). Pay to the Internal Revenue Set 18 is more than line 15, enter overpayment here	\$ and	l	k if to be:
Under	r penalti	ies of perjury, I declare that I have examined this return, including accompanying schedule	to next year's railroad retire	ment	tax OR 🔝 Refunded
correc	ct, and c	omplete.			
	ture 🕨	Title (Owner, etc.) ▶		г	Date ►
		ginal and the duplicate with the Internal Revenue Service Center, Kans ayment for undeposited taxes.	as City, MO 64999.		DUPLICATE COPY

#### Part II Record of Railroad Retirement Tax Liability

Each month is divided into eight deposit periods called eighth-monthly periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month as shown below. If your taxes for every month during the year are less than \$3,000, you can show them on the "total" lines (I, II, and III) and skip the other lines. However, if your taxes for any month during the year are \$3,000 or more, find the eighth-monthly periods during the year in which you had paydays. Make entries only on the lines next to these periods. Enter your tax liability (both employee and employer Tier I and Tier II taxes but not including the supplemental work-hour tax) for each

eighth-monthly period during which you had a payday. Show the supplemental workhour tax on the line provided above the monthly total lines.

You must complete a separate Schedule B (Form 941) for each quarter ending after July 31, 1990 in which you have an eighthmonthly period with a liability of \$100,000 or more. For quarters where you must complete Schedule B (Form 941) do not complete the column for that quarter on Form CT-1. Enter your work-hour tax below the eighth-monthly period liability for periods H, P, and X. To the left in column 1, write "ST" (supplemental tax). Enter the total for the quarter from the bottom of Schedule B (Form 941) on line IV of Form CT-1

The total liability for the year (line V) should equal the total taxes for the year (line 13). 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 (reduced by any deposits for the year) is \$100 or more, deposit the unpaid balance of these taxes by February 28, 1991. This deposit plus previous deposits for the year should equal the total taxes reported on line 13 on the other side. Any balance due of less than \$100 can be paid with the return.

Date compensation paid:		First Quarter	Retirement Tax Liabil Second Quarter	Third Quarter	Fourth Quarter
	-	January	April	July	October
First month of quarter:		- Juliudi y	7,51,1		0010201
1st through 3rd day	- 1				
4th through 7th day					
8th through 11th day		· · · · · · · · · · · · · · · · · · ·			
12th through 15th day		<u> </u>			
16th through 19th day	- 1				
20th through 22nd day					
23rd through 25th day	. G _				
26th through last day	. H 📙				
Supplemental work-hour tax					
I First month total	<b>&gt;</b> _				
Second month of quarter:	_	February	May	August	November
1st through 3rd day	. 1				
4th through 7th day	. J 📙				
8th through 11th day	. K				
12th through 15th day	1				
16th through 19th day	. м 🗀	·			
20th through 22nd day	. N _				
23rd through 25th day	I				
26th through last day					
Supplemental work-hour tax					
II Second month total II					
Third month of quarter:		March	June	September	December
1st through 3rd day	. Q 💄				
4th through 7th day	. R				
8th through 11th day	. s L				
12th through 15th day					
16th through 19th day					
20th through 22nd day					
23rd through 25th day	- 1				
26th through last day					
Supplemental work-hour tax					
III Third month total III					
IV Total for quarter (Add lines I, II, &					
V Total for year (This should equal li		Part I.)			

## Part III Record of Railroad Unemployment Repayment Tax Liability

Complete Part III if your railroad unemployment repayment tax is more than

\$100 for the year. If your tax for the year is \$100 or less, you do not need to complete the record. Figure your liability for each quarter of 1990 by multiplying the first \$745 of rail wages you paid of each employee's monthly wages during the quarter by 4%. See the separate instructions for the deposit rules. If you are required to wire transfer your railroad retirement taxes, you are also required to wire transfer your railroad unemployment repayment tax.

			,		
Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 14.)
Liability for guarter					

#### **Employer's Annual Railroad Retirement and** OMB No. 1545-0001 **Unemployment Repayment Tax Return** Department of the Treasury Internal Revenue Service Employer identification number If you do not have to Employer's file a return in the future, write "FINAL." name and address RRB number (If not T correct. FF Calendar year please FD change.) FΡ ı Part I Railroad Retirement and Unemployment Repayment Taxes Supplemental tax—Total work-hours for which compensation was paid 2 Special supplemental tax if employer has a negotiated supplemental pension plan (attach statement) . . . . 3 Adjusted total of supplemental tax (lines 1 and 2 as adjusted by line 3) Tier I Employer Tax—Compensation (other than tips and sick pay) paid in 1990 \$ x 7.65% Tier II Employer Tax—Compensation (other than tips) paid in 1990\_\_\_\_ \$ × 16.10% 9a Tier I Employer Tax—Sick pay paid in 1990\_\_\_\_\_\$ × 7.65% Total tax based on compensation (add lines 5 through 9b) 10 Adjustments to employer and employee railroad retirement taxes based on compensation (see instructions

\_\_\_.▶ \$ ..... and check if to be:

Applied to next year's railroad retirement tax OR 🔲 Refunded

for format of statement to be attached)

Adjusted total of employer and employee railroad retirement taxes based on compensation (line 10 adjusted

by line 11) \_\_\_\_\_\_\_

Total railroad retirement taxes for the year (add lines 4 and 12) \_\_\_\_\_\_\_

tax \_\_\_\_\_\_\_\$ \_\_\_\_\_x 4%

Total railroad retirement and unemployment repayment taxes (add lines 13 and 14) \_\_\_\_\_\_

Total taxes deposited (add lines 16 and 17)

Balance due (subtract line 18 from line 15). Pay to the Internal Revenue Service \_\_\_\_\_\_

Signature ►	Title (Owner, etc.) ▶	Date ►
Detach and keep this copy with your tax records.		EMPLOYER'S COPY

If line 18 is more than line 15, enter overpayment here \_\_\_\_\_

Taxable wages paid in 1990 subject to railroad unemployment repayment

Railroad retirement taxes deposited, including overpayment applied from

prior year, from your records \_ \_ \_ \_ .

Railroad unemployment repayment taxes deposited, from your records \_ \_ \_ \_ L

12

13

15

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19

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#### Part II Record of Railroad Retirement Tax Liability

Each month is divided into eight deposit periods called eighth-monthly periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month as shown below. If your taxes for every month during the year are less than \$3,000, you can show them on the "total" lines (I, II, and III) and skip the other lines. However, if your taxes for any month during the year are \$3,000 or more, find the eighth-monthly periods during the year in which you had paydays. Make entries only on the lines next to these periods. Enter your tax liability (both employee and employer Tier I and Tier II taxes but not including the supplemental work-hour tax) for each

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Data componentian noid:	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
Date compensation paid:	January	April	July	October
First month of quarter:				
1st through 3rd day				
4th through 7th day				
8th through 11th day				
12th through 15th day <b>D</b>				
16th through 19th day <b>E</b>				
20th through 22nd day F				
23rd through 25th day				
26th through last day				
Supplemental work-hour tax				
I First month total I ▶				
Second month of quarter:	February	May	August	November
1st through 3rd day				
4th through 7th day				
8th through 11th day				
12th through 15th day <b>L</b>				
16th through 19th day				
20th through 22nd day <b>N</b>				
23rd through 25th day				
26th through last day P				
Supplemental work-hour tax				
II Second month total II ▶				
Third month of quarter:	March	June	September	December
1st through 3rd day				
4th through 7th day				
8th through 11th day				
12th through 15th day				
16th through 19th day	1			
20th through 22nd day	,			
23rd through 25th day W				
26th through last day				
Supplemental work-hour tax				
III Third month total III >				
IV Total for quarter (Add lines I, II, & III.)				
V Total for year (This should equal line 1				

#### Part III

#### Record of Railroad Unemployment Repayment Tax Liability

Complete Part III if your railroad unemployment repayment tax is more than

\$100 for the year. If your tax for the year is \$100 or less, you do not need to complete the record. Figure your liability for each quarter of 1990 by multiplying the first \$745 of rail wages you paid of each employee's monthly wages during the quarter by 4%. See the separate instructions for the deposit rules. If you are required to wire transfer your railroad retirement taxes, you are also required to wire transfer your railroad unemployment repayment tax.

Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 14.)
Liability for quarter					