

▶ See separate instructions.

**1997**

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 . . . ▶

- T
- FF
- FD
- FP
- I
- T

**Part I Railroad Retirement Taxes**

Check here to elect the safe harbor method for 1998 (see the line 1 instructions) . . . ▶ <input type="checkbox"/>		
1	Supplemental annuity work-hour tax—Total work-hours for which compensation was paid during the year . . . . . × \$ 0.35	1
2	Special supplemental annuity tax from Forms G-241 (employer pensions established under a collective bargaining agreement; attach Forms G-241) . . . . .	2
3	Adjustments to supplemental annuity work-hour tax (attach Forms G-245; see instructions) . . . . .	3
4	Adjusted total of supplemental annuity tax (line 1 plus line 2 as adjusted by line 3) . . . . .	4
5	Tier I Employer Tax—Compensation (other than tips and sick pay) paid in 1997 . . . . . \$ . . . . . × 6.2%	5
6	Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 1997 . . . . . \$ . . . . . × 1.45%	6
7	Tier II Employer Tax—Compensation (other than tips) paid in 1997 \$ . . . . . × 16.1%	7
8	Tier I Employee Tax—Compensation (other than sick pay) paid in 1997 . . . . . \$ . . . . . × 6.2%	8
9	Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 1997 (for tips, see instructions) . . . . . \$ . . . . . × 1.45%	9
10	Tier II Employee Tax—Compensation (for tips, see instructions) paid in 1997 . . . . . \$ . . . . . × 4.9%	10
11	Tier I Employer Tax—Sick pay paid in 1997 . . . . . \$ . . . . . × 6.2%	11
12	Tier I Employer Medicare Tax—Sick pay paid in 1997 . . . . . \$ . . . . . × 1.45%	12
13	Tier I Employee Tax—Sick pay paid in 1997 . . . . . \$ . . . . . × 6.2%	13
14	Tier I Employee Medicare Tax—Sick pay paid in 1997 . . . . . \$ . . . . . × 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) Sick Pay \$ . . . . . ± Fractions of Cents \$ . . . . . ± Other \$ . . . . . =	16
17	Adjusted total of employer and employee railroad retirement taxes based on compensation (line 15 adjusted by line 16) . . . . .	17
18	<b>Total railroad retirement taxes</b> for the year (add lines 4 and 17) . . . . .	18
19	Total railroad retirement tax deposits for the year, including overpayment applied from prior year, from your records. . . . .	19
20	<b>Balance due</b> (subtract line 19 from line 18). Pay to the <b>Internal Revenue Service</b> (see instructions)	20
21	<b>Overpayment.</b> If line 19 is more than line 18, enter overpayment here ▶ \$ . . . . . and check if you want it: <input type="checkbox"/> Applied to next return <b>OR</b> <input type="checkbox"/> Refunded.	

- **All filers:** If line 18 is less than \$500, do not complete Part II or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the Part II instructions on the back of this form.
- **Monthly schedule depositors:** Complete Part II.

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 ▶

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

**Changes To Note**

**Electronic deposit requirement.** If your total deposits of income tax withheld and social security, Medicare, and railroad retirement taxes were more than \$50,000 in 1996, you must make electronic deposits for **all** depository tax liabilities that occur after 1997. If you were required to deposit by electronic funds transfer in prior years, continue to do so in 1998. The **Electronic Federal Tax Payment System (EFTPS)** or **RRBLINK** must be used to make electronic deposits. However, if you make your Form CT-1 deposits through the Federal Reserve Bank of New York as required by Rev. Proc. 83-90, 1983-2 C.B. 615, you may continue to use that method of payment. If you are required to make deposits by electronic funds transfer and fail to do so, you may be subject to a 10% penalty. If you were first required to use EFTPS/RRBLINK on or after July 1, 1997, no penalties for failure to use EFTPS/RRBLINK will be imposed prior to July 1, 1998. Taxpayers who are not required to make electronic deposits may voluntarily participate in EFTPS/RRBLINK. To enroll in EFTPS, call 1-800-945-8400 or 1-800-555-4477. For general information about EFTPS call 1-800-829-1040. To enroll in RRBLINK, call 1-888-273-2265.

**Form 945-A.** Lines labeled "ST" were added to **Form 945-A** (Rev. 10-97), Annual Record of Federal Tax Liability, for you to enter your monthly supplemental annuity work-hour tax. See **Instructions** below.

**Instructions**

Complete the **Monthly Summary of Railroad Retirement Tax Liability** below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier I and Tier II

taxes and the supplemental annuity work-hour tax on the lines provided for each month. Enter the special supplemental annuity tax (Forms G-241) on the line provided in the third month of each quarter.

If you were a **semiweekly** schedule depositor during any part of the year or you accumulated **\$100,000** or more on any day during a deposit period, you must complete Form 945-A. Do not complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier I and Tier II taxes on the appropriate line. Enter your monthly supplemental annuity work-hour tax on the "ST" line for each month on Form 945-A (Rev. 10-97). Enter your special supplemental annuity tax from Forms G-241 to the right of the monthly title of the third month of each quarter just above line 17, and write "SST" to the left of this title just above line 1. Total the amounts for the months from lines A through L, including the "ST" and "SST" amounts. Enter the total on line M, Form 945-A.

The total liability for the year (line V below or line M on Form 945-A) should equal the total taxes for the year (line 18, Form CT-1). Otherwise, you may be charged a penalty for not making deposits of taxes.

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

**\$500 rule.** If your total tax liability for the year (line 18) 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, deposit under the appropriate deposit rules so that you will not be subject to failure to deposit penalties.

**Monthly Summary of Railroad Retirement Tax Liability**

Complete if line 18, Part I, is \$500 or more and you were a monthly schedule depositor.

	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 annuity work-hour tax . . . . .				
<b>I First month total ▶</b>				
Second month of quarter:				
Tier I and Tier II taxes . . . . .				
Supplemental annuity work-hour tax . . . . .				
<b>II Second month total ▶</b>				
Third month of quarter:				
Tier I and Tier II taxes . . . . .				
Supplemental annuity work-hour tax . . . . .				
Special supplemental annuity tax . . . . .				
<b>III Third month total ▶</b>				
<b>IV Total for quarter (Add lines I, II, &amp; III.) . . . . .</b>				
<b>V Total for year (This should equal line 18, Part I.) . . . . . ▶</b>				

