

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

1993

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, write "FINAL."

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Part I Railroad Retirement and Unemployment Repayment Taxes

Check here if you are electing the supplemental tax safe harbor rule for 1994 (see instructions) ▶ <input type="checkbox"/>				
1	Supplemental tax—Total work-hours for which compensation was paid during the year × \$ 0.31	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 1993 \$ × 6.2%	5		
6	Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 1993 \$ × 1.45%	6		
7	Tier II Employer Tax—Compensation (other than tips) paid in 1993 \$ × 16.10%	7		
8	Tier I Employee Tax—Compensation (other than sick pay) paid in 1993 \$ × 6.2%	8		
9	Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 1993 \$ × 1.45%	9		
10	Tier II Employee Tax—Compensation (for tips, see instructions) paid in 1993 \$ × 4.90%	10		
11	Tier I Employer Tax—Sick pay paid in 1993 \$ × 6.2%	11		
12	Tier I Employer Medicare Tax—Sick pay paid in 1993 \$ × 1.45%	12		
13	Tier I Employee Tax—Sick pay paid in 1993 \$ × 6.2%	13		
14	Tier I Employee Medicare Tax—Sick pay paid in 1993 \$ × 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	Taxable wages paid in 1993 subject to railroad unemployment repayment tax \$ × 4%	19		
20	Total railroad retirement and unemployment repayment taxes (add lines 18 and 19)	20		
21	Railroad retirement taxes deposited, including overpayment applied from prior year, from your records <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>21</td><td></td></tr></table>	21		
21				
22	Railroad unemployment repayment taxes deposited, from your records <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>22</td><td></td></tr></table>	22		
22				
23	Total taxes deposited (add lines 21 and 22)	23		
24	Balance due (subtract line 23 from line 20). Pay to the Internal Revenue Service	24		
25	If line 23 is more than line 20, 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 1993.—A new method of determining deposit requirements for Railroad Retirement Taxes (RTA) (other than Supplemental Tax and Railroad Unemployment Repayment Taxes (RURT)) takes effect in 1993. Under the new method, there are two categories of depositors: monthly and semiweekly. In general, a depositor's category is determined for each calendar year based on the depositor's liability for RTA taxes during a "lookback period." The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for calendar year 1993 was calendar year 1991.

If you used the transition rule for 1993 and followed the old deposit rules, you should have completed a separate **Schedule B (Form 941)**, Employer's Record of Federal Tax Liability, for each quarter you had a payday. You must use the new deposit rules for 1994 deposits. See the separate instructions for the deposit rules.

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 (1) were required to deposit on a semiweekly basis during any part of the year, (2) accumulated \$100,000 or more on any day during a deposit period, or (3) used the transition rule (old deposit rules), you must complete a separate Schedule B (Form 941) for each quarter. Do not enter amounts on lines I, II, and III on Form CT-1, Part II. For each payday, enter both employee and employer Tier I and Tier II taxes on the appropriate line.

Enter your monthly supplemental work-hour tax to the left of the monthly total A, B, and C and write "ST" after this amount. Enter your special supplemental tax from Form G-241 to the left of the third monthly

total C and write "SST" after this amount. Total the amounts for lines A, B, and C, including the work-hour tax to the left of these amounts. Enter the total on line D and on line IV of Form CT-1, Part II.

The total liability for the year (line V) 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.) ▶				

Part III Record of Railroad Unemployment Repayment Tax Liability

Caution: Railroad Unemployment Repayment tax (RURT) should not be paid for the third and fourth quarter. The loans and interest were fully paid as of June 1993.

Complete Part III if your RURT 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 1993 by multiplying the first \$810 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 RURT.

Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 19.)
Liability for quarter					

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

1993

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, write "FINAL."

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Part I Railroad Retirement and Unemployment Repayment Taxes

Check here if you are electing the supplemental tax safe harbor rule for 1994 (see instructions) ▶ <input type="checkbox"/>				
1	Supplemental tax—Total work-hours for which compensation was paid during the year × \$ 0.31	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 1993 \$ × 6.2%	5		
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7	Tier II Employer Tax—Compensation (other than tips) paid in 1993 \$ × 16.10%	7		
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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	Taxable wages paid in 1993 subject to railroad unemployment repayment tax \$ [] × 4%	19		
20	Total railroad retirement and unemployment repayment taxes (add lines 18 and 19)	20		
21	Railroad retirement taxes deposited, including overpayment applied from prior year, from your records <table border="1"><tr><td>21</td><td>[]</td></tr></table>	21	[]	
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22	Railroad unemployment repayment taxes deposited, from your records <table border="1"><tr><td>22</td><td>[]</td></tr></table>	22	[]	
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23	Total taxes deposited (add lines 21 and 22)	23		
24	Balance due (subtract line 23 from line 20). Pay to the Internal Revenue Service	24		
25	If line 23 is more than line 20, 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 1993.—A new method of determining deposit requirements for Railroad Retirement Taxes (RTTA) (other than Supplemental Tax and Railroad Unemployment Repayment Taxes (RURT)) takes effect in 1993. Under the new method, there are two categories of depositors: monthly and semiweekly. In general, a depositor's category is determined for each calendar year based on the depositor's liability for RTTA taxes during a "lookback period." The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for calendar year 1993 was calendar year 1991.

If you used the transition rule for 1993 and followed the old deposit rules, you should have completed a separate **Schedule B (Form 941)**, Employer's Record of Federal Tax Liability, for each quarter you had a payday. You must use the new deposit rules for 1994 deposits. See the separate instructions for the deposit rules.

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 (1) were required to deposit on a semiweekly basis during any part of the year, (2) accumulated \$100,000 or more on any day during a deposit period, or (3) used the transition rule (old deposit rules), you must complete a separate Schedule B (Form 941) for each quarter. Do not enter amounts on lines I, II, and III on Form CT-1, Part II. For each payday, enter both employee and employer Tier I and Tier II taxes on the appropriate line.

Enter your monthly supplemental work-hour tax to the left of the monthly total A, B, and C and write "ST" after this amount. Enter your special supplemental tax from Form G-241 to the left of the third monthly

total C and write "SST" after this amount. Total the amounts for lines A, B, and C, including the work-hour tax to the left of these amounts. Enter the total on line D and on line IV of Form CT-1, Part II.

The total liability for the year (line V) 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
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Date compensation paid:				
First month of quarter:				
Tier I and Tier II taxes				
Supplemental work-hour tax				
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Second month of quarter:				
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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.) ▶				

Part III Record of Railroad Unemployment Repayment Tax Liability

Caution: Railroad Unemployment Repayment tax (RURT) should not be paid for the third and fourth quarter. The loans and interest were fully paid as of June 1993.

Complete Part III if your RURT 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 1993 by multiplying the first \$810 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 RURT.

Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 19.)
Liability for quarter					

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Department of the Treasury
Internal Revenue Service

▶ See separate instructions.

1993

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

Employer identification number
RRB number
Calendar year

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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

Important Change for 1993.—A new method of determining deposit requirements for Railroad Retirement Taxes (RTA) (other than Supplemental Tax and Railroad Unemployment Repayment Taxes (RURT)) takes effect in 1993. Under the new method, there are two categories of depositors: monthly and semiweekly. In general, a depositor's category is determined for each calendar year based on the depositor's liability for RTA taxes during a "lookback period." The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for calendar year 1993 was calendar year 1991.

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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.) ▶				

Part III Record of Railroad Unemployment Repayment Tax Liability

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Complete Part III if your RURT 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 1993 by multiplying the first \$810 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 RURT.

Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 19.)
Liability for quarter					