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| EMPLOYER'S QUARTERLY REPORT OF CONTRIBUTIONS UNDER THE RAILROAD UNEMPLOYMENT INSURANCE ACT | EMPLOYER NUMBER | CALENDAR QUARTER AND YEAR |
|---|-----------------|---------------------------|

This Report is Required By Law - 20 C.F.R. 345.116

NAME AND ADDRESS OF EMPLOYER

Check appropriate box for report status/method of payment

Final Report Check/Money Order Electronic

All employers must return original Form DC-1 to:

CHIEF FINANCIAL OFFICER
U.S. RAILROAD RETIREMENT BOARD
844 N Rush Street, Chicago, Illinois 60611-2092

READ THE INSTRUCTIONS ON THE REVERSE SIDE OF THIS FORM BEFORE PREPARING THIS REPORT

| | MONTH BA-4 PREPARED (a) | YEAR ADJUSTED (b) | AMOUNT OF COMPENSATION SUBJECT TO CONTRIBUTION (c) | CONTRIBU- TION RATE (d) | AMOUNT OF CONTRIBUTION DUE (COL. (c) x COL. (d)) (e) |
|---|----------------------------------|-------------------------|--|----------------------------------|--|
| 1. CURRENT REPORTING PERIOD | | | | | |
| 2. Compensation Adjustments reported on Form BA-4. ATTENTION: Attach a statement of explanation to your fourth quarter Form DC-1 if the item 3 total compensation reported on Forms DC-1 for the four quarters of this calendar year does not agree with compensation reported on Form Ba-3a and any adjustments of Form BA-4. | | | | | |
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| 3. Total | | | | | |
| 4. Corrections to prior Form DC-1 (indicate quarter and year) | 1. | | | | |
| | 2. | | | | |
| | 3. | | | | |
| 5. Total | | | | | |
| 6a. Interest/Penalties (I/P) (Indicate Quarter/Year) | | | 6b. I/P Total | 7. Report Total | |
| 8. AMOUNT OF REMITTANCE Check or money order should be made payable to the U.S. Railroad Retirement Board | | | | | |

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| <p>9. PREPARER'S NAME (Print) _____</p> <p>TELEPHONE NO. _____</p> | <p>For Railroad Retirement Board (RRB) Use Only:</p> |
|--|--|

I CERTIFY THAT I HAVE EXAMINED THIS REPORT, THAT IT IS MADE IN GOOD FAITH AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF ALL ENTRIES MADE HEREIN ARE TRUE AND CORRECT, AND IN ACCORDANCE WITH THE LAW AND REGULATIONS APPLICABLE HERETO. I UNDERSTAND THAT PROVIDING FALSE OR FRAUDULENT INFORMATION OR FAILING TO PROVIDE REQUIRED INFORMATION IS A VIOLATION OF FEDERAL LAW PUNISHABLE BY FINE, IMPRISONMENT OR BOTH.

SIGNATURE _____ **TITLE** _____
(OFFICER AS PER INSTRUCTION ON REVERSE)

DATE _____

INSTRUCTIONS

EMPLOYER'S CONTRIBUTIONS AND CONTRIBUTION REPORTS

Paperwork Reduction Act Notice. – We ask for this information to carry out the provisions of the Railroad Unemployment Insurance Act. We need it to ensure that railroad employers are complying with the act and to allow us to compute and collect the correct amount of contributions. You are required to give us this information.

(We think this form takes an average of 25 minutes per response to complete, including the time for reviewing the instructions, getting the needed data, and reviewing the completed form. Federal agencies may not conduct or sponsor, and respondents are not required to respond to, a collection of information unless it displays a valid OMB number. If you wish, send comments regarding the accuracy of our estimate or any other aspects of this form, including suggestions for reducing completion time, to the Chief of Information Resources Management, Railroad Retirement Board, 844 N. Rush St., Chicago, IL 60611-2092. Please do not return this form to this address.

General requirements. – Every employer under the Railroad Unemployment Insurance Act is required to pay a contribution equal to a percentage of the compensation earned by any employee. All employers are notified annually of the contribution rate with Form ID-40r, Annual Notice to Employer - RUI Act, in October. The monthly compensation base is established every November via a separate notice.

Reporting requirements. – Each employer must file a report and pay contributions for each calendar quarter in which compensation is earned by one or more employees.

The report for each quarter must be filed and the contributions must be paid on or before the due date shown below:

| QUARTER ENDED | DUE ON OR BEFORE |
|---------------|------------------|
| March 31 | April 30 |
| June 30 | July 31 |
| September 30 | October 31 |
| December 31 | January 31 |

If the due date falls on Saturday, Sunday, or a national legal holiday, the report must be filed and the payment made on or before the next following business day. The report must be postmarked on or before the date on which the report is required to be filed. Payments by electronic medium must be effective on or before the date on which the DC-1 report is required to be filed.

Penalties. – For failure to file a report on or before the date on which it is due, section 345 of the regulations provides a penalty of five to twenty-five percent of the contribution, depending upon the duration of the delinquency, unless the employer establishes to the satisfaction of the Railroad Retirement Board (RRB) that a reasonable cause exists for the delinquency.

Interest. – If any contribution is not paid when due, interest will accrue thereon at the rate of one percent per month or fraction of a month from the date on which it became due until it is paid. A fractional part of the month will be treated the same as a full month, e.g. a contribution postmarked one day after the due date will be assessed a full month's interest.

Records. – Every employer under the Railroad Unemployment Insurance Act must keep accurate records containing sufficient information to enable the RRB to determine whether the contributions have been correctly computed and paid. Such records shall be maintained for a period of at least five years after the date the contribution to which they relate becomes due or the date the contribution is paid, whichever is later, and shall be open at all times to the inspection of the RRB or any of its officers or employees.

FILLING IN FORM DC-1 HEADING

Heading. – Enter the employer number used in reporting compensation to the RRB's Chief of Employee Service/Training Center; enter the final date of the period covered; enter in full the correct name and address of the employer. If future reports are not required please check "FINAL REPORT". Also check box to indicate method of payment.

BODY

Item 1 – Current reporting period. – No entry required in columns (a) and (b). Enter in column (c) the total compensation subject to contribution for the current reporting period, in column (d) the contribution rate indicated in the annual notice and in column (e) the amount of contribution due.

Item 2 – Compensation Adjustments. – Enter in column (a) the month indicated of Form BA-4 Report of Creditable Compensation Adjustments. Enter in column (b) the calendar year which was adjusted by the Form BA-4 (a BA-4 that adjusts more than 1 calendar year requires a separate line for each year). Enter in column (c) on the appropriate line the amount of the net increase or decrease resulting from compensation adjustments applicable to prior periods as reported on Form BA-4 filed during the period covered by the report. The entry is to be made in the space provided for the period affected by the adjustment. Enter in column (d) the contribution rate applicable (8.0% for years from 1/1/1981 through 12/31/1990; see section 345 of the RRB's regulation for years prior to 1981. Enter in column (e) the amount of contributions due.

If any amount is a decrease, it should be noted by inserting the letter "D" after the amount.

Item 3 – Total. – Enter the total of the compensation amounts shown for items 1 and 2 in column (c) and the total of the contribution amounts in column (e). The total compensation reported on line 3 for the four quarters of each year should be the same as the total compensation reported of forms BA-3a, Annual Report of Creditable Compensation and BA-4 to the Chief of Employee Service/Training Center. If they do not agree, please attach a statement that explains the reason(s) for the difference in total compensation reported here and separately reported to the Chief of Employee Service/Training Center. The total compensation to be listed on this contribution report is to be derived from payrolls or other disbursement documents for appropriate quarter.

Item 4 – Correction to prior Forms DC-1. – Enter in this space corrections, underpayments or overpayments of contribution not involving BA-4 adjustments applicable to prior compensation reports. On line 1 in column (a) enter the calendar quarter and year of the Form DC-1 which requires correction. Enter in column (b) the calendar year adjusted. Entries in columns (c) through (e) should be the same information as indicated on Form DC-1 to be corrected. Enter on line 2 in columns (c) through (e), the correct information. Additional corrections to Forms DC-1 should be documented on an attachment in the **same format** as the first correction. On line 3 of columns (c) and (e) the net correction total is entered.

Item 5 – Total. – Add columns (c) and (e) of item 3 and line 3 of item 4 and enter the totals.

Items 6a & b – Interest/penalties. – Indicate the quarter and year applicable in item 6a. Enter the amount of interest/penalties in item 6b.

Item 7 – Report Total. – Enter the total amount of the remittance required by this report. Add the amounts shown in items 5e and 6b.

Item 8 – Amount of Remittance. – Enter in this space, in column (e), the total amount remitted for this report. It should be the amount shown in item 7.

Item 9 – The name of the individual preparing the form should be indicated as well as a telephone number at which he or she may be reached.

SIGNATURE

Signature. – Each report must be signed by (1) the individual if the employer is an individual, (2) the president, vice president, or other duly authorized officer if the employer is a corporation, or (3) a responsible or duly authorized member or officer having knowledge of its affairs, if the employer is a partnership or other incorporated organization. The title of the officer must be indicated as well as the date signed