

Employer's Annual Railroad Retirement Tax Return

2012

► Information about Form CT-1 and its separate instructions is at www.irs.gov/ct1.

Type or Print	Name	Employer identification number (EIN)	If final return, check here. ► <input type="checkbox"/>
	Address (number and street)	RRB number	
	City, state, and ZIP code	Calendar year	

Part I Railroad Retirement Taxes. On lines 1 through 10 below, enter the amount of compensation paid in 2012 for each tax. Then, multiply it by the rate shown and enter the tax.

	Compensation	Rate	Tax
1 Tier I Employer Tax—Compensation (other than tips and sick pay) \$		× 6.2% =	1
2 Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) \$		× 1.45% =	2
3 Tier II Employer Tax—Compensation (other than tips) \$		× 12.1% =	3
4 Tier I Employee Tax—Compensation (other than sick pay) \$		× 4.2% =	4
5 Tier I Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions) \$		× 1.45% =	5
6 Tier II Employee Tax—Compensation (for tips, see instructions) \$		× 3.9% =	6
7 Tier I Employer Tax—Sick pay \$		× 6.2% =	7
8 Tier I Employer Medicare Tax—Sick pay \$		× 1.45% =	8
9 Tier I Employee Tax—Sick pay \$		× 4.2% =	9
10 Tier I Employee Medicare Tax—Sick pay \$		× 1.45% =	10
11 Total tax based on compensation (add lines 1 through 10)			11
12 Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 12 and attach required statements. Fractions of Cents \$ _____ ± Other \$ _____ =			12
13 Total railroad retirement taxes based on compensation (line 11 as adjusted by line 12) ►			13
14 Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X			14
15 Balance due. If line 13 is more than line 14, enter the difference and see the instructions			15
16 Overpayment. If line 14 is more than line 13, enter the difference ► \$ _____			

Check one: Apply to next return. Send a refund.

- **All filers:** If line 13 is less than \$2,500, **do not** complete *Part II* or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the *Part II instructions* on page 2.
- **Monthly schedule depositors:** Complete *Part II* on page 2.

Third-Party Designee Do you want to allow another person to discuss this return with the IRS (see the instructions)? **Yes.** Complete the following. **No.**

Designee's name ►	Phone no. ►	Personal identification number (PIN) ►
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Sign Here 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ►	Print Your Name and Title ►	Date ►
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Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ►	Firm's EIN ►			
Firm's address ►	Phone no.			

Part II Record of Railroad Retirement Tax Liability

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 tax liability on the lines provided for each month.

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, Annual Record of Federal Tax Liability. **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.

Your total tax liability for the year (line **V** below or line M on Form 945-A) should equal your total taxes for the year (Form CT-1, line 13). Otherwise, you may be charged a failure-to-deposit penalty.

Note. See the instructions for the deposit rules for railroad retirement taxes.

Monthly Summary of Railroad Retirement Tax Liability

Complete if *Part I*, line 13, is \$2,500 or more and you were a monthly schedule depositor.

Date compensation paid:	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
First month of quarter:	January	April	July	October
Tier I and Tier II taxes I First month liability ▶				
Second month of quarter:	February	May	August	November
Tier I and Tier II taxes II Second month liability ▶				
Third month of quarter:	March	June	September	December
Tier I and Tier II taxes III Third month liability ▶				
IV Total for quarter, add lines I, II, and III.				
V Total railroad retirement tax liability for the year. This should equal <i>Part I</i> , line 13 ▶				

Form CT-1(V), Payment Voucher

Purpose of Form

Complete Form CT-1(V), Payment Voucher, if you are making a payment with Form CT-1, Employer's Annual Railroad Retirement Tax Return. We will use the completed Form CT-1(V) to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form CT-1

To avoid a penalty, make a payment with Form CT-1 **only** if one of the following applies.

- Your total railroad retirement taxes for the year (Form CT-1, line 13) are less than \$2,500 and you are paying in full with a timely filed return, or
- You are a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See the separate instructions for details. This amount may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. **Do not** use Form CT-1(V) to make federal tax deposits. See *Electronic Deposit Requirement* in the separate instructions.

Caution. Use Form CT-1(V) when paying any amount with Form CT-1. However, if you pay an amount with Form CT-1 that should have been deposited, you may be subject to a penalty. See *Penalties and Interest* in the separate instructions.

Specific Instructions

Box 1 – Employer identification number (EIN). If you do not have an EIN, you may apply for one online. Go to IRS.gov and click on the *Apply for an EIN Online* link under *Tools*. You may also apply for an EIN by calling 1-800-829-4933, or you can fax or mail Form SS-4, Application for Employer Identification Number. If you have not received your EIN by the due date of Form CT-1, write "Applied For" and the date you applied in this entry space.

Box 2 – Amount paid. Enter the amount paid with Form CT-1.

Box 3 – Name and address. Enter your business name and address as shown on Form CT-1.

- Enclose your check or money order made payable to the "United States Treasury." Be sure to enter your EIN, "Form CT-1," and the tax period on your check or money order. Do not send cash. Do not staple Form CT-1(V) or your payment to Form CT-1 or to each other.

- Detach Form CT-1(V) and send it with your payment and Form CT-1 to the address in the Instructions for Form CT-1.

▼ **Detach Here and Mail With Your Payment and Form CT-1.** ▼

Form CT-1(V)

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0001

2012

► **Use this voucher when making a payment with Form CT-1.**

<p>1 Enter your employer identification number (EIN)</p>	<p>2 Enter the amount of your payment. ► Make your check or money order payable to "United States Treasury"</p>	Dollars	Cents
	<p>3 Enter your business name.</p> <p>_____</p> <p>Enter your address.</p> <p>_____</p> <p>Enter your city, state, and ZIP code.</p> <p>_____</p>		

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. Our authority to ask for information is found in sections 6001, 6011, and 6012(a) and their regulations. Section 6109 requires you to provide your identifying number on the return. If you do not provide the information we ask for, or provide false or fraudulent information, you may be subject to penalties. We may disclose this information to the Department of Justice for civil or criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or

its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form CT-1 will vary depending on individual circumstances. The estimated average time is:

Recordkeeping, 8 hr., 36 min.; **Learning about the law or the form**, 2 hr., 7 min.; **Preparing, copying, assembling, and sending the form to the IRS**, 4 hr., 45 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form CT-1 simpler, we would be happy to hear from you. You can email us at taxforms@irs.gov. Enter "Form CT-1" on the subject line. Or write to: Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form CT-1 to this address. Instead, see *Where To File* in the Instructions for Form CT-1.