

<p><b>REPORT OF GROSS EARNINGS</b> <i>(SEE INSTRUCTIONS FOR COMPLETING AND MAILING THIS FORM ON REVERSE SIDE)</i></p> <p>The purpose of this report is to obtain the gross earnings for a sample of employees. This information is an integral part of the data needed to compute taxes owed for the Financial Interchange with the Social Security Administration and the Centers for Medicare &amp; Medicaid Services, and to estimate future tax income. The report is required by law (section 209.13 of the Railroad Retirement Board's Regulations). Failure to report or the making of a false or fraudulent report can result in criminal prosecution or civil penalties, or both.</p> <p><b>FORM G-440, REPORT SPECIFICATIONS SHEET, MUST ACCOMPANY THIS FORM.</b></p>	<p>1. YEAR</p>    <p>T/P 3-4</p>	<p>2. EMPLOYER NUMBER</p>    <p>5-8</p>	<p>3. SHEET NUMBER</p>    	<p>4. TYPE OF REPORT (i.e., Monthly, Quarterly, or Annual breakdown)</p>
<p>5. NAME OF EMPLOYER</p>				

<b>GROSS EARNINGS AMOUNTS</b>													
6. EMPLOYEE SOCIAL SECURITY NUMBER	7. EMPLOYEE NAME <i>(First 5 letters of last name, F.I AND M.I.)</i>	8(a) ANNUAL	8(b)	8(c)	8(d)	8(e)	8(f)	8(g)	8(h)	8(i)	8(j)	8(k)	8(l)
		1ST QUARTER	2ND QUARTER	3RD QUARTER	4TH QUARTER								
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
T/P 9-17	18-24	25-33	34-42	43-51	52-60	61-69	70-78	25-33	34-42	43-51	52-60	61-69	70-78

## INSTRUCTIONS

This report is submitted no later than the last day of February. This form must be accompanied by Form G-440, Report Specifications Sheet, and returned to the ***RAILROAD RETIREMENT BOARD, BUREAU OF THE ACTUARY, 844 NORTH RUSH STREET, CHICAGO, ILLINOIS 60611-2092.*** Additional information about reporting gross earnings on this form may be found in "Reporting Instructions to Employers."

Gross earnings consist of all earnings taxable under the hospital insurance portion of the Tier I tax rate, including earnings above the annual creditable limit, sick pay, and miscellaneous compensation.

LEAVE A DOUBLE SPACE BETWEEN EACH LINE ENTRY

### ITEM

1. Enter the year covered by the report.
2. Enter the employer four-digit identification number assigned by the Railroad Retirement Board. Do not enter the Internal Revenue Service employer identification number.
3. Enter the page number (number each page consecutively).
4. Enter the type of report (either monthly, quarterly, or annual).
  - a. Employers with 5,000 or more employees on their payroll during the year are required to provide a monthly or quarterly breakdown of the year's earnings.
  - b. Employers with fewer than 5,000 employees may submit only an annual amount, although a monthly or quarterly breakdown is preferable.
5. Enter the corporate name of the employer.
6. Enter the employee's social security number. Report only those employees whose social security number ends with the digits "30."
7. Enter the first five letters of the employee's last name. Then enter the initials of the first and middle names. Eliminate the spaces and punctuation in such names as McCarthy, St. Clair, De La Cross  
  
(Example: Mccar, Stcla, Delac).
8. Enter either monthly, quarterly, or annual gross earning amounts under the appropriate column(s) for each employee:
  - a. If reporting annual amounts, enter in column 8(a).
  - b. If reporting quarterly amounts, enter in columns 8(a)-(d).
  - c. If reporting monthly amounts, enter in columns 8(a)-(l).

<p style="text-align: center;"><b>Certification Statement</b></p> <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 laws 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.</p>	<p style="text-align: center;">TELEPHONE NUMBER</p>	<p style="text-align: center;">FACSIMILE NUMBER</p>
<p style="text-align: center;">SIGNATURE OF CERTIFYING OFFICER</p>	<p style="text-align: center;">TITLE OF CERTIFYING OFFICER</p>	<p style="text-align: center;">DATE</p>