

REPORT OF CREDITABLE COMPENSATION ADJUSTMENTS
(SEE INSTRUCTIONS FOR COMPLETING AND MAILING THIS FORM ON REVERSE SIDE)

The information contained in this report, which is required by law under Section 9 of the Railroad Retirement Act (RRA) and Section 6 of the Railroad Unemployment Insurance Act (RUIA), is needed to adjust compensation and service creditable under the RRA and RUIA. Failure to report or the making of a false or fraudulent report can result in criminal prosecution or civil penalties, or both.

FORM G-440, REPORT SPECIFICATIONS SHEET, MUST ACCOMPANY THIS FORM.

1. MONTH SUBMITTED	2. EMPLOYER BA NO. (T/P 5-8)	3. PAGE NO.
--------------------	------------------------------	-------------

4a. CORPORATE NAME OF EMPLOYER	4b. OTHER NAME(S), IF ANY
--------------------------------	---------------------------

5. YEAR	6. EMPLOYEE SOCIAL SECURITY NUMBER	7. EMPLOYEE NAME <i>(First 5 letters of last name, F.I. and M.I.)</i>	8. RUIA ADJUSTMENT		9. SERVICE MONTHS												10. TOTAL MOS. ADJ.		11. TIER I ADJUSTMENT		12. TIER II ADJUSTMENT	
			INCREASE	DECREASE	J	F	M	A	M	J	J	A	S	O	N	D	INC.	DEC.	INCREASE	DECREASE	INCREASE	DECREASE
T/P 2-3	19-27	28-34	38-44	38-44	45-56												57-58	57-58	59-65	59-65	66-72	66-72
(1)																						
(2)																						
(3)																						
(4)																						
(5)																						
(6)																						
(7)																						
(8)																						
(9)																						
(10)																						

	← 13. RECORD COUNT	← 14. COMPENSATION TOTALS →	
--	--------------------	-----------------------------	--

15. ADJUSTMENT OUTSIDE OF THE STATUTE OF LIMITATIONS

Public Law Board Award _____ Settlement Allocation _____ Wage Continuation Plan _____ Railroad Retirement Board Request _____

Other Pay for Time Lost Allocation _____ Other _____

(Specify Type) (Specify Type)

INSTRUCTIONS

This report is due by the last day of the month immediately following the calendar quarter in which the adjustment occurred or was determined. This form must be accompanied by Form G-440, Report Specifications Sheet. Mail the forms to the **RAILROAD RETIREMENT BOARD, OFFICE OF PROGRAMS, A&T -- COMPENSATION AND EMPLOYER SERVICES CENTER, 844 NORTH RUSH STREET, CHICAGO, ILLINOIS 60611-2092.**

Form BA-4 is used to correct creditable service and compensation previously reported on or omitted from an annual report of service and compensation (Form BA-3a). (Exception: Adjustments to miscellaneous compensation or sick pay creditable under Section 1(h)(8) of the Railroad Retirement Act are submitted on Form BA-10, Report of Sick Pay and Miscellaneous Payments Subject to Tier I Railroad Retirement Tax.) Additional information about reporting creditable compensation adjustments on this form may be found in "Reporting Instructions to Employers."

IDENTIFYING ITEMS

1. Enter the date of the month in which the report is submitted. This entry does not refer to the date of the month(s) being adjusted by the Form BA-4.
2. Enter the four-digit Railroad Retirement Board (RRB) employer number. Do not enter the Internal Revenue Service employer identification number.
3. Number each page submitted within a calendar month, including adjustment reports submitted at the request of the RRB.
4.
 - a. Enter the corporate name of the employer.
 - b. Enter other name(s), if any, commonly used for business purposes.
5. Enter the last two digits of the year being adjusted.
6. Enter the employee's social security number.
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). **NOTE**--Railway labor organizations should also enter the reporting unit code number directly above the name.

ADJUSTMENT ITEMS

SPECIAL NOTE--AN INCREASE AND A DECREASE SHOULD NEVER APPEAR ON THE SAME LINE WHEN SUBMITTING AN ADJUSTMENT.

8. Enter in the appropriate column the net increase or decrease in compensation creditable under the Railroad Unemployment Insurance Act.
9. Mark the appropriate column to correspond with the service month(s) being added or removed. Leave this item blank if service months are not being adjusted.
10. Enter the total number of months detailed in Item 9 in either the increase or decrease column. Leave this item blank if not applicable.
11. Enter in the appropriate column the net increase or decrease in Tier I compensation creditable under the Railroad Retirement Act.
12. Enter in the appropriate column the net increase or decrease in Tier II compensation creditable under the Railroad Retirement Act.

SUMMARY ITEMS

13. Enter the total number of lines which are completed on the page.
14. Enter the total increase and decrease compensation amounts from Items 8, 11, and 12 in their respective columns.

STATUTE OF LIMITATION ITEMS

15. There is a four-year statute of limitations for adjusting a report of creditable compensation. If the calendar year being adjusted is prior to four years from the current reporting year, indicate the reason the employee's record is being adjusted by entering the number of the line being adjusted to the right of the reason. For example, for an adjustment for 1987 on Line 1 because the employee received a public law board award, complete the entry as follows: Public Law Board Award 1 . If more than one employee needs the same adjustment, for example, on Lines 1 and 5, complete the entry as follows: Public Law Board Award 1, 5 .

Include on the Form G-440 a summary of each page of Form BA-4 record counts and compensation totals submitted during the current month. Compile the summaries into a grand total.

We estimate this form takes an average of 60 minutes per response, 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 aspect of this form, including suggestions for reducing completion time, to CHIEF OF INFORMATION RESOURCES MANAGEMENT, RAILROAD RETIREMENT BOARD, 844 N RUSH STREET, CHICAGO, IL 60611-2092.