

# Employer's Annual Railroad Retirement Tax Return

# 2004

▶ See the separate instructions.

Type or print. ▶

Name \_\_\_\_\_ Employer identification number (EIN) \_\_\_\_\_  
 Address (number and street) \_\_\_\_\_ RRB number \_\_\_\_\_  
 City, state, and ZIP code \_\_\_\_\_ Calendar year \_\_\_\_\_

If final return, check here

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**Part I Railroad Retirement Taxes.** On lines 1-10 below, enter the amount of compensation 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) paid in <b>2004</b> . . . . . \$ _____ × <b>6.2%</b> =			<b>1</b>
2 Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in <b>2004</b> . . . . . \$ _____ × <b>1.45%</b> =			<b>2</b>
3 Tier II Employer Tax—Compensation (other than tips) paid in <b>2004</b> \$ _____ × <b>13.1%</b> =			<b>3</b>
4 Tier I Employee Tax—Compensation (other than sick pay) paid in <b>2004</b> . . . . . \$ _____ × <b>6.2%</b> =			<b>4</b>
5 Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in <b>2004</b> (for tips, see instructions) . . . . . \$ _____ × <b>1.45%</b> =			<b>5</b>
6 Tier II Employee Tax—Compensation (for tips, see instructions) paid in <b>2004</b> . . . . . \$ _____ × <b>4.9%</b> =			<b>6</b>
7 Tier I Employer Tax—Sick pay paid in <b>2004</b> . . . . . \$ _____ × <b>6.2%</b> =			<b>7</b>
8 Tier I Employer Medicare Tax—Sick pay paid in <b>2004</b> . . . . . \$ _____ × <b>1.45%</b> =			<b>8</b>
9 Tier I Employee Tax—Sick pay paid in <b>2004</b> . . . . . \$ _____ × <b>6.2%</b> =			<b>9</b>
10 Tier I Employee Medicare Tax—Sick pay paid in <b>2004</b> . . . . . \$ _____ × <b>1.45%</b> =			<b>10</b>
11 Total tax based on compensation (add lines 1 through 10) . . . . .			<b>11</b>
12 Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 12 and attach required statements. Sick Pay \$ _____ ± Fractions of Cents \$ _____ ± Other \$ _____ =			<b>12</b>
13 <b>Total railroad retirement taxes based on compensation</b> (line 11 adjusted by line 12) . ▶			<b>13</b>
14 Total railroad retirement tax deposits (from your records) for the year, including overpayment applied from the prior year. . . . .			<b>14</b>
15 <b>Balance due</b> (subtract line 14 from line 13). Pay to the "United States Treasury" (see instructions) .			<b>15</b>

Pay using RRBLINK/EFTPS or complete **Form CT-1(V)**, Payment Voucher, and enclose with return and payment.  
**16 Overpayment.** If line 14 is more than line 13, enter overpayment here ▶ \$ \_\_\_\_\_ and check if you want it:  
 Applied to next return **or**  Refunded.

- **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) ▶ \_\_\_\_\_

**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.

Signature ▶ \_\_\_\_\_ Print Your Name and Title ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

**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 (line 13, Form CT-1). Otherwise, you may be charged a penalty for not making deposits of taxes.

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

**Monthly Summary of Railroad Retirement Tax Liability**

Complete if line 13, Part I, 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 line 13, Part I . . . . . ►				

# Form CT-1 Payment Voucher

## Purpose of Form

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

If you have your return prepared by a third party and a payment is required with that return, provide this payment voucher to the return preparer.

## Making Payments With Form CT-1

Make payments with Form CT-1 **only if**:

1. Your total railroad retirement taxes for the year (line 13 on Form CT-1) are less than \$2,500 and you are paying in full with a timely filed return or
2. You are a monthly schedule depositor making a payment in accordance with the **accuracy of deposits** rule. See page 4 of the instructions for details. This amount may be \$2,500 or more.

Otherwise, you must deposit the amount at an authorized financial institution or by electronic funds transfer. **Do not** use the Form CT-1(V) payment voucher to make Federal tax deposits. See **How To Make Deposits** on page 4 of the instructions.

**Caution:** *If you pay amounts with Form CT-1 that should have been deposited, you may be subject to a penalty. See **Penalties and Interest** on page 4 of the instructions.*

## Specific Instructions

**Box 1—Employer identification number (EIN).** If you do not have an EIN, apply for one on **Form SS-4**, Application for Employer Identification Number, and 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 this voucher or your payment to Form CT-1 or to each other.

- Detach the completed voucher 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)**

**Payment Voucher**

OMB No. 1545-0001

Department of the Treasury  
Internal Revenue Service

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

**2004**

<p>1 Enter your employer identification number (EIN)</p>	<p>2 Enter the amount of your payment. ►</p>	<p>Dollars</p>	<p>Cents</p>
	<p>3 Enter your business name.</p> <hr/> <p>Enter your address.</p> <hr/> <p>Enter your city, state, and ZIP code.</p>		

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to figure and collect the right amount of tax.

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**, Part I, 10 hr., 31 min.; Part II, 4 hr., 4 min.; **Learning about the law or the form**, Part I, 2 hr., 1 min.; **Preparing, copying, assembling, and sending the form to the IRS**, Part I, 4 hr., 39 min.; Part II, 4 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 write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, Washington, DC 20224. **Do not** send Form CT-1 to this address. Instead, see **Where To File** on page 1 of the Instructions for Form CT-1.