Form CT-1

Department of the Treasury Internal Revenue Service

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

► See separate instructions.

4002

1993

	ot ect, se	_	RRB	oloyer identification number B number endar year		If you do not have to file a return in the future, write "FINAL." T FF
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	•	ou are electing the supplemental tax safe harb		ee instructions) > \(\subseteq \)		
1		tax—Total work-hours for which compen-		∨ \$ ∩ 31	1	
2		emental tax if employer has a negotiated				
_					2	
3		supplemental tax (see instructions)			3	
4	Adjusted total	of supplemental tax (lines 1 and 2 as adjust	sted by line 3) .		4	
5		er Tax—Compensation (other than tips and				
		93		× 6.2%	5	
6		r Medicare Tax—Compensation (other tha			١,	
_		paid in 1993			7	
7		Tax—Compensation (other than tips) paid in		× 16.10%		
8		e Tax—Compensation (other than sick pay		/ 20/	8	
•				× 6.2%	_	
9	nav) naid in 10	e Medicare Tax—Compensation (other than 1993	i SICK	v 1 //5%	9	
10		ee Tax—Compensation (for tips, see instruc		× 1.4370		
10				× 4.90%	10	
11		r Tax—Sick pay paid in 1993			11	
12		r Medicare Tax—Sick pay paid in 1993			12	
13		e Tax—Sick pay paid in 1993			13	
14	Tier I Employe	e Medicare Tax—Sick pay paid in 1993 .	\$	× 1.45%	14	
15	Total tax based	d on compensation (add lines 5 through 14)		15	
16	•	o employer and employee railroad retirement format of statement to be attached)		n compensation (see	16	
17		of employer and employee railroad retireme			17	
18	Total railroad re	etirement taxes for the year (add lines 4 an	d 17)		18	
19		s paid in 1993 subject to railroad unemploy				
					19	
20		etirement and unemployment repayment ta		and 19)	20	
21	from prior year	ment taxes deposited, including overpaymer, from your records	21			
22		oloyment repayment taxes deposited, from y		•		
23		posited (add lines 21 and 22)			23	
24	•	subtract line 23 from line 20). Pay to the Int			24	
25	It line 23 is mo	ore than line 20, enter overpayment here	▶ \$	and	chec	k if to be:

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 >	Title (Owner, etc.) ▶	Date ►
File the original and the duplicate with the Enclose payment for undeposited taxes.	ne Internal Revenue Service Center, Kansas City, MO	ORIGINAL

☐ Applied to next year's railroad retirement tax OR ☐ Refunded

Part II Record of Railroad Retirement Tax Liability

Important Change for 1993.—A new method of determining deposit requirements for Railroad Retirement Taxes (RRTA) (other than Supplemental Tax and Railroad **Unemployment Repayment Taxes** (RURT)) takes effect in 1993. Under the new method, there are two categories of depositors: monthly and semiweekly. In general, a depositor's category is determined for each calendar year based on the depositor's liability for RRTA taxes during a "lookback period." The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for calendar year 1993 was calendar year 1991.

If you used the transition rule for 1993 and followed the old deposit rules, you should have completed a separate **Schedule B (Form 941)**, Employer's Record of Federal Tax Liability, for each quarter you had a payday. You must use the new deposit rules for 1994 deposits. See the separate instructions for the deposit rules.

Instructions

Use Form CT-1, Part II, if you are a monthly depositor for the entire year. Enter your Tier I and Tier II taxes, and the supplemental work-hour tax on the lines provided for each month. Enter the special supplemental tax (Form G-241) on the line provided in the third month of the quarter.

If you (1) were required to deposit on a semiweekly basis during any part of the year, (2) accumulated \$100,000 or more on any day during a deposit period, or (3) used the transition rule (old deposit rules), you must complete a separate Schedule B (Form 941) for each quarter. Do not enter amounts on lines I, II, and III on Form CT-1, Part II. For each payday, enter both employee and employer Tier I and Tier II taxes on the appropriate line.

Enter your monthly supplemental work-hour tax to the left of the monthly total A, B, and C and write "ST" after this amount. Enter your special supplemental tax from Form G-241 to the left of the third monthly

total C and write "SST" after this amount. Total the amounts for lines A, B, and C, including the work-hour tax to the left of these amounts. Enter the total on line D and on line IV of Form CT-1, Part II.

The total liability for the year (line V) should equal the total taxes for the year (line 18). Otherwise, you may be charged a penalty, based on your average tax liability, for not making deposits of taxes.

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

Requirement for Annual Deposit.—
If your total tax liability for the year is less than \$500, no deposits are required and this liability may be paid with the tax return. However, if you are unsure that you will accumulate less than \$500, it would be prudent to deposit in accordance with the appropriate depositor rules. If you were to accumulate a liability of \$500 or more by the end of the year and failed to make your deposits, you would be subject to deposit penalties.

	Record of Railroad Retirement Tax Liability (Complete if line 18, Part I, is \$500 or more.)					
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						
Supplemental work-hour tax						
I First month total ▶						
Second month of quarter:	February	May	August	November		
Tier I and Tier II taxes						
Supplemental work-hour tax						
II Second month total ▶						
Third month of quarter:	March	June	September	December		
Tier I and Tier II taxes						
Supplemental work-hour tax						
Special supplemental tax						
III Third month total ▶						
IV Total for quarter (Add lines I, II, & III.)						
V Total for year (This should equal line 1	8, Part I.)					

Part III Record of Railroad Unemployment Repayment Tax Liability

Caution: Railroad Unemployment Repayment tax (RURT) should not be paid for the third and fourth quarter. The loans and interest were fully paid as of June 1993.

Complete Part III if your RURT is more than \$100 for the year. If your

tax for the year is \$100 or less, you do not need to complete the record. Figure your liability for each quarter of 1993 by multiplying the first \$810 of rail wages you paid of each employee's monthly wages during the quarter by 4%. See the separate

instructions for the deposit rules. If you are required to wire transfer your railroad retirement taxes, you are also required to wire transfer your RURT.

Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 19.)
Liability for quarter					

Form CT-1

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

OMB No. 1545-0001

Employer's	
name and	
address	
(If not	k
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please	•
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		onemployment Repayi	nent lax iteta	• • • •		ടി@ മ ?
	tment of the Treasury al Revenue Service	► See separate in	structions.			■ 833
	loyer's		Employer identifica	ation number		If you do not have to file a return in the
addr (If no	ot 👠		RRB number		-	future, write "FINAL." T
corr plea char			Calendar year	1		FF FD
						FP I
						<u>'</u> T
Pa	rt I Railroad	Retirement and Unemployment Repayn	nent Taxes			
	Check here if you	are electing the supplemental tax safe harbor rule	e for 1994 (see instruction	ons) ▶ 🗌		
1		ax—Total work-hours for which compensation				
_		the year			1	
2		nental tax if employer has a negotiated support of the contract of the contrac			2	
3		supplemental tax (see instructions)			3	
4	•	f supplemental tax (lines 1 and 2 as adjusted b		 	4	
5	•	Tax—Compensation (other than tips and sick	•			
		3		_ × 6.2%	5	
6		Medicare Tax—Compensation (other than tips				
		aid in 1993			6	
7		Tax—Compensation (other than tips) paid in 1993		. × 16.10%	7	
8	in 1993	Tax—Compensation (other than sick pay) paid	\$	_ × 6.2%	8	
9	Tier I Employee pay) paid in 199	Medicare Tax—Compensation (other than sick 3	\$	_ × 1.45%	9	
10		Tax—Compensation (for tips, see instructions)			40	
					10	
11		Tax—Sick pay paid in 1993			11 12	
12 13		Medicare Tax—Sick pay paid in 1993			13	
13 14		Medicare Tax—Sick pay paid in 1993			14	
15		on compensation (add lines 5 through 14)		 	15	
16		employer and employee railroad retirement taxe				
	,	format of statement to be attached)	•	,	16	
17		f employer and employee railroad retirement tax			4-	
		ine 16)			17	
18		irement taxes for the year (add lines 4 and 17)			18	
19		paid in 1993 subject to railroad unemployment		× 4%	19	
20		irement and unemployment repayment taxes (a			20	
20 21		ent taxes deposited, including overpayment are				
- '		from your records				
22		oyment repayment taxes deposited, from your re				
23		osited (add lines 21 and 22)			23	
24	•	btract line 23 from line 20). Pay to the Internal			24	
25	If line 23 is more	than line 20 enter overnavment here	> \$	and c	heck	if to be

☐ Applied to next year's railroad retirement tax OR ☐ Refunded 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 ► Title (Owner, etc.) ▶ Date ► File the original and the duplicate with the Internal Revenue Service Center, Kansas City, MO 64999. **DUPLICATE COPY** Enclose payment for undeposited taxes.

Part II Record of Railroad Retirement Tax Liability

Important Change for 1993.—A new method of determining deposit requirements for Railroad Retirement Taxes (RRTA) (other than Supplemental Tax and Railroad **Unemployment Repayment Taxes** (RURT)) takes effect in 1993. Under the new method, there are two categories of depositors: monthly and semiweekly. In general, a depositor's category is determined for each calendar year based on the depositor's liability for RRTA taxes during a "lookback period." The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for calendar year 1993 was calendar year 1991.

If you used the transition rule for 1993 and followed the old deposit rules, you should have completed a separate **Schedule B** (Form 941), Employer's Record of Federal Tax Liability, for each quarter you had a payday. You must use the new deposit rules for 1994 deposits. See the separate instructions for the deposit rules.

Instructions

Use Form CT-1, Part II, if you are a monthly depositor for the entire year. Enter your Tier I and Tier II taxes, and the supplemental work-hour tax on the lines provided for each month. Enter the special supplemental tax (Form G-241) on the line provided in the third month of the quarter.

If you (1) were required to deposit on a semiweekly basis during any part of the year, (2) accumulated \$100,000 or more on any day during a deposit period, or (3) used the transition rule (old deposit rules), you must complete a separate Schedule B (Form 941) for each quarter. Do not enter amounts on lines I, II, and III on Form CT-1, Part II. For each payday, enter both employee and employer Tier I and Tier II taxes on the appropriate line.

Enter your monthly supplemental work-hour tax to the left of the monthly total A, B, and C and write "ST" after this amount. Enter your special supplemental tax from Form G-241 to the left of the third monthly

total C and write "SST" after this amount. Total the amounts for lines A, B, and C, including the work-hour tax to the left of these amounts. Enter the total on line D and on line IV of Form CT-1, Part II.

The total liability for the year (line V) should equal the total taxes for the year (line 18). Otherwise, you may be charged a penalty, based on your average tax liability, for not making deposits of taxes.

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

Requirement for Annual Deposit.—
If your total tax liability for the year is less than \$500, no deposits are required and this liability may be paid with the tax return. However, if you are unsure that you will accumulate less than \$500, it would be prudent to deposit in accordance with the appropriate depositor rules. If you were to accumulate a liability of \$500 or more by the end of the year and failed to make your deposits, you would be subject to deposit penalties.

		ecord of Railroad Re (Complete if line 18, Pa		
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				
Supplemental work-hour tax				
I First month total ▶				
Second month of quarter:	February	May	August	November
Tier I and Tier II taxes				
Supplemental work-hour tax				
II Second month total ▶				
Third month of quarter:	March	June	September	December
Tier I and Tier II taxes				
Supplemental work-hour tax				
Special supplemental tax				
III Third month total ▶				
IV Total for quarter (Add lines I, II, & III.)				
V Total for year (This should equal line 1	18, Part I.)			

Part III Record of Railroad Unemployment Repayment Tax Liability

Caution: Railroad Unemployment Repayment tax (RURT) should not be paid for the third and fourth quarter. The loans and interest were fully paid as of June 1993.

Complete Part III if your RURT is more than \$100 for the year. If your

tax for the year is \$100 or less, you do not need to complete the record. Figure your liability for each quarter of 1993 by multiplying the first \$810 of rail wages you paid of each employee's monthly wages during the quarter by 4%. See the separate

instructions for the deposit rules. If you are required to wire transfer your railroad retirement taxes, you are also required to wire transfer your RURT.

Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 19.)
Liability for quarter					

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return Department of the Treasury See separate instructions. Internal Revenue Service Employer identification number Employer's name and address RRB number (If not correct, please Calendar year change.) Railroad Retirement and Unemployment Repayment Taxes Part I Check here if you are electing the supplemental tax safe harbor rule for 1994 (see instructions) Supplemental tax—Total work-hours for which compensation

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	Unemployment Repayment Tax Return		19 93
nent of the Treasury Revenue Service	► See separate instructions.	\dashv	
oyer's e and ess	Employer identification number		If you do not have to file a return in the future, write "FINAL."
ct, e ge.)	Calendar year		T FF FD FP
		-	<u>I</u> T
t I Railroad	Retirement and Unemployment Repayment Taxes		
Check here if you Supplemental to was paid during	are electing the supplemental tax safe harbor rule for 1994 (see instructions) ► □ ax—Total work-hours for which compensation the year	1	
statement) Adjustments to	nental tax if employer has a negotiated supplemental pension plan (attach	2 3 4	
	Tax—Compensation (other than tips and sick 3	5	
Tier I Employer and sick pay) pa	Medicare Tax—Compensation (other than tips aid in 1993	6	
Tier I Employee	Tax—Compensation (other than tips) paid in 1993 \$	<u>7</u> 8	
Tier I Employee	Medicare Tax—Compensation (other than sick 3	9	
Tier II Employee paid in 1993 .	Tax—Compensation (for tips, see instructions)	10	
Tier I Employer	Tax—Sick pay paid in 1993 \$ × 6.2% Medicare Tax—Sick pay paid in 1993 \$ × 1.45%	11	
Tier I Employee	Tax—Sick pay paid in 1993	13 14 15	
Adjustments to	employer and employee railroad retirement taxes based on compensation (see format of statement to be attached)	16	
Adjusted total of 15 adjusted by I	f employer and employee railroad retirement taxes based on compensation (line line 16)	17	
Taxable wages	irement taxes for the year (add lines 4 and 17)	18 19	
Total railroad ret	irement and unemployment repayment taxes (add lines 18 and 19) ent taxes deposited, including overpayment applied	20	
from prior year, Railroad unemple	from your records		
	osited (add lines 21 and 22)	23 24	
	e than line 20, enter overpayment here > \$		k if to be:

☐ Applied to next year's railroad retirement tax OR ☐ Refunded 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 ►	Title (Owner, etc.) ►	Date ►
Detach and keep this copy with your tax records.		EMPLOYER'S COPY

Part II Record of Railroad Retirement Tax Liability

Important Change for 1993.—A new method of determining deposit requirements for Railroad Retirement Taxes (RRTA) (other than Supplemental Tax and Railroad **Unemployment Repayment Taxes** (RURT)) takes effect in 1993. Under the new method, there are two categories of depositors: monthly and semiweekly. In general, a depositor's category is determined for each calendar year based on the depositor's liability for RRTA taxes during a "lookback period." The lookback period is the second calendar year preceding the current calendar year. For example, the lookback period for calendar year 1993 was calendar year 1991.

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I First month total ▶						
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Tier I and Tier II taxes						
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II Second month total ▶						
Third month of quarter:	March	June	September	December		
Tier I and Tier II taxes						
Supplemental work-hour tax						
Special supplemental tax						
III Third month total ▶						
IV Total for quarter (Add lines I, II, & III.)						
V Total for year (This should equal line 1	8, Part I.)					

Part III Record of Railroad Unemployment Repayment Tax Liability

Caution: Railroad Unemployment Repayment tax (RURT) should not be paid for the third and fourth quarter. The loans and interest were fully paid as of June 1993.

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Quarter	First	Second	Third	Fourth	Total for the year (This should equal line 19.)
Liability for quarter					