Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

OMB No. 1545-0001

	tment of the Treasury al Revenue Service	► See separate instructions.		
	bloyer's ne and ress	Employer identification number	filé	ou do not have to a return in the ure, write "FINAL."
(If n		THE HAIRE	т	
corr			FF	
	nge.)	Calendar year	FD	
			FP	
			<u> </u>	
D۵	rt Railroad	Retirement and Unemployment Repayment Taxes	T	
	•			
1	Before July 1, 1	x—Work-hours for which compensation was paid. 991× \$0.26 = \$(a).		
	After June 30, 1	991x \$0.285 = \$(b). Add (a) and (b)	1	
2	Special supplement	Ital tax if employer has a negotiated supplemental pension plan (attach statement)	2	
3	Adjustments to	supplemental tax (see instructions)	3	
4	Adjusted total o	supplemental tax (lines 1 and 2 as adjusted by line 3)	4	
5	Tier I Employer	Tax—Compensation (other than tips and sick pay)		
	paid in 1991		5	
6	Tier I Employer	Medicare Tax—Compensation (other than tips		
	and sick pay) pa	id in 1991	6	
7	Tier II Employer	Tax—Compensation (other than tips) paid in 1991. , \$	7	
8	Tier I Employee	ax—Compensation (other than sick pay) paid in 1991\$ × 6.2%	8	
9		Medicare Tax—Compensation (other than sick pay)	9	
10		Tax—Compensation (for tips, see instructions) paid	10	
11		Tax—Sick pay paid in 1991 \$	11	
12		Medicare Tax—Sick pay paid in 1991 \$	12	
13		Tax—Sick pay paid in 1991 \$	13	
14	Tier I Employee	Medicare Tax—Sick pay paid in 1991 \$	14	
15		on compensation (add lines 5 through 14)	15	
16	Adjustments to	employer and employee railroad retirement taxes based on compensation (see ormat of statement to be attached)	16	
17	Adjusted total of	employer and employee railroad retirement taxes based on compensation (line 15 16)	17	
18		irement taxes for the year (add lines 4 and 17)	18	
19	Taxable wages	paid in 1991 subject to railroad unemployment	19	
20		irement and unemployment repayment taxes (add lines 18 and 19)	20	
21				
	from prior year,	ent taxes deposited, including overpayment applied from your records		
22	Railroad unemploy	ment repayment taxes deposited, from your records		
23		sited (add lines 21 and 22)	23	
24		btract line 23 from line 20). Pay to the Internal Revenue Service	24	
25 ——	ır iine 23 is more	e than line 20, enter overpayment here > \$		
belie	f, it is true, correct, and			
201012	ature 🕨	Title (Owner etc.) ▶	Date	•

Signature P	Title (Owner, etc.)	Date F
File the original and the duplicate with the Interr Enclose payment for undeposited taxes.	nal Revenue Service Center, Kansas City, MO 64999	ORIGINAL

Part II Record of Railroad Retirement Tax Liability

Each month is divided into eight deposit periods called eighth-monthly periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month as shown below. If your taxes for every month during the year are less than \$3,000, you can show them on the "total" lines (I, II, and III) and skip the other lines. However, if your taxes for any month during the year are \$3,000 or more, find the eighthmonthly periods during the year in which you had paydays. Make entries only on the lines next to these periods. Enter your tax liability (both employee and employer Tier I and Tier II taxes but not including the supplemental work-hour tax) for each eighth-monthly period during which you had a payday. Show the supplemental

work-hour tax on the line provided above the monthly total lines.

You must complete a separate Schedule B (Form 941) for each quarter in which you have an eighth-monthly period with a liability of \$100,000 or more. For quarters where you must complete Schedule B (Form 941) do not complete the column for that quarter on Form CT-1. Enter your work-hour tax below the eighth-monthly period liability for periods H, P, and X. To the left in column 1, write "ST" (supplemental tax). Enter the total for the quarter from the bottom of Schedule B (Form 941) on line IV of Form CT-1.

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 (reduced by any deposits for the year) is \$100 or more, deposit the unpaid balance of these taxes by March 2, 1992. This deposit plus previous deposits for the year should equal the total taxes reported on line 18 on the other side. Any balance due of less than \$100 can be paid with the return.

	Record of Railroad	Retirement Tax Liab	ility (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
1st through 3rd day				
4th through 7th day B				
8th through 11th day C				
12th through 15th day D				
16th through 19th day E				
20th through 22nd day F				
23rd through 25th day G				
26th through last day H				
Supplemental work-hour tax				
I First month total ▶				
Second month of quarter:	February	May	August	November
1st through 3rd day I				
4th through 7th day J				
8th through 11th day K				
12th through 15th day L				
16th through 19th day M				
20th through 22nd day N				
23rd through 25th day O				
26th through last day P				
Supplemental work-hour tax				
II Second month total ▶				
Third month of quarter:	March	June	September	December
1st through 3rd day Q				
4th through 7th day R				
8th through 11th day S				
12th through 15th day T				
16th through 19th day U				
20th through 22nd day V				
23rd through 25th day W				
26th through last day X				
Supplemental work-hour tax				
III Third month total · · · · ▶				
IV Total for quarter (Add lines I, II, & III.)	O. Dort I.)		<u> </u>	
V Total for year (This should equal line 1	8, Part I.)		<u> </u>	

Part III Record of Railroad Unemployment Repayment Tax Liability

Complete Part III if your railroad unemployment repayment tax 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 1991 by multiplying the first \$765 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 railroad unemployment repayment tax.

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

		. 3			11(9)(1)
	tment of the Treasury al Revenue Service	► See separate instructions.			
	lloyer's e and ess	Employer identification number	_ ' 1	filé a	u do not have to return in the e, write "FINAL."
(If no	ot 👠	RRD Humber	⊢		
corre plea			I I		
	nge.)	Calendar year	<u> FI</u>		
		-	FI		
			FI	Р	
	Doileand I	Detinament and Unamentary and Dangy mant Taylor	<u> </u>		
Pa	rt I Railroad I	Retirement and Unemployment Repayment Taxes			
1		x—Work-hours for which compensation was paid. 991(a).			
		991× \$0.285 = \$(b). Add (a) and (b)	1		
2		atal tax if employer has a negotiated supplemental pension plan (attach statement).			
3		supplemental tax (see instructions)			
4	-	f supplemental tax (lines 1 and 2 as adjusted by line 3)			
5	•	Tax—Compensation (other than tips and sick pay)			
			% 5		
6		Medicare Tax—Compensation (other than tips			
		iid in 1991		_	
7		Tax—Compensation (other than tips) paid in 1991 \$		_	
8		\overline{a} x—Compensation (other than sick pay) paid in 1991 \$ $ imes$ 6.2 9	% 8		
9		Medicare Tax—Compensation (other than sick pay)			
			5% 9		
10		Tax—Compensation (for tips, see instructions) paid			
				_	
11		Tax—Sick pay paid in 1991 \$		_	
12		Medicare Tax—Sick pay paid in 1991 \$		_	
13		Tax—Sick pay paid in 1991		-	
14		Medicare Tax—Sick pay paid in 1991 \$		-	
15		on compensation (add lines 5 through 14))	
16		employer and employee railroad retirement taxes based on compensation format of statement to be attached)		<u>, </u>	
17		employer and employee railroad retirement taxes based on compensation (lin 16)	e 15 17	,	
18		irement taxes for the year (add lines 4 and 17)	18	3	
19	Taxable wages p	paid in 1991 subject to railroad unemployment	10	. ///	
				- 1///	
20		irement and unemployment repayment taxes (add lines 18 and 19)	20	' ///	
21	from prior year,	ent taxes deposited, including overpayment applied from your records			
22		ment repayment taxes deposited, from your records		. ///	
23		osited (add lines 21 and 22)	23		
24		btract line 23 from line 20). Pay to the Internal Revenue Service	24	_	
25	If line 23 is more		nd check if		
		☐ Applied to next year's railroad re			
Unde belief	r penalties of perjury, . it is true, correct, and	declare that I have examined this return, including accompanying schedules and statements, and to complete.	o the best of	my k	nowledge and

Signature >	litle (Owner, etc.) ▶	Date
File the original and the duplicate with the International Enclose payment for undeposited taxes.	al Revenue Service Center, Kansas City, MO 64999.	DL

DUPLICATE COPY

Record of Railroad Retirement Tax Liability Part II

Each month is divided into eight deposit periods called eighth-monthly periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month as shown below. If your taxes for every month during the year are less than \$3,000, you can show them on the "total" lines (I, II, and III) and skip the other lines. However, if your taxes for any month during the year are \$3,000 or more, find the eighthmonthly periods during the year in which you had paydays. Make entries only on the lines next to these periods. Enter your tax liability (both employee and employer Tier I and Tier II taxes but not including the supplemental work-hour tax) for each eighth-monthly period during which you had a payday. Show the supplemental

work-hour tax on the line provided above the monthly total lines.

You must complete a separate Schedule B (Form 941) for each quarter in which you have an eighth-monthly period with a liability of \$100,000 or more. For quarters where you must complete Schedule B (Form 941) do not complete the column for that quarter on Form CT-1. Enter your work-hour tax below the eighth-monthly period liability for periods H, P, and X. To the left in column 1, write "ST" (cumplemental tax) Faster the total for the (supplemental tax). Enter the total for the quarter from the bottom of Schedule B (Form 941) on line IV of Form CT-1.

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 (reduced by any deposits for the year) is \$100 or more, deposit the unpaid balance of these taxes by March 2, 1992. This deposit plus previous deposits for the year should equal the total taxes reported on line 18 on the other side. Any balance due of less than \$100 can be paid with the return.

	Record of Railroad	I Retirement Tax Liab	ility (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
1st through 3rd day A				
4th through 7th day B				
8th through 11th day C				
12th through 15th day D				
16th through 19th day E				
20th through 22nd day F				
23rd through 25th day G				
26th through last day H				
Supplemental work-hour tax				
I First month total ▶				
Second month of quarter:	February	May	August	November
1st through 3rd day I				
4th through 7th day J				
8th through 11th day K				
12th through 15th day L				
16th through 19th day M				
20th through 22nd day N				
23rd through 25th day O				
26th through last day P				
Supplemental work-hour tax				
II Second month total ▶				
Third month of quarter:	March	June	September	December
1st through 3rd day Q				
4th through 7th day R				
8th through 11th day S				
12th through 15th day T				
16th through 19th day U				
20th through 22nd day V				
23rd through 25th day W				
26th through last day X				
Supplemental work-hour tax				
III Third month total · · · · ▶				
IV Total for quarter (Add lines I, II, & III.)	10 Dowt I)		<u> </u>	
V Total for year (This should equal line			<u> </u>	

Record of Railroad Onemployment Repayment Tax Liability

Complete Part III if your railroad unemployment repayment tax 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 1991 by multiplying the first \$765 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 railroad unemployment repayment tax.

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

Department of the Treasury Internal Revenue Service

Employer's Annual Railroad Retirement and Unemployment Repayment Tax Return

► See separate instructions.

OMB No. 1545-0001

Employer's name and address (If not correct, please change.)

Employer identification number	If you do not have to file a return in the future, write "FINAL."
RRB number	
	Т
Calendar year	FF
	FD
	FP

		T	
Pa	rt Railroad Retirement and Unemployment Repayment Taxes		
1	Supplemental tax—Work-hours for which compensation was paid.		
	Before July 1, 1991 × \$0.26 = \$(a).		
	After June 30, 1991	1	
2	Special supplemental tax if employer has a negotiated supplemental pension plan (attach statement)	2	
3	Adjustments to supplemental tax (see instructions)	3	
4	Adjusted total of supplemental tax (lines 1 and 2 as adjusted by line 3)	4	
5	Tier I Employer Tax—Compensation (other than tips and sick pay)		
	paid in 1991	5	
6	Tier I Employer Medicare Tax—Compensation (other than tips		
	and sick pay) paid in 1991	6	
7	Tier II Employer Tax—Compensation (other than tips) paid in 1991. $$ \$	7	
8	Tier I Employee Tax—Compensation (other than sick pay) paid in 1991 \times 6.2%	8	
9	Tier I Employee Medicare Tax—Compensation (other than sick pay)		
	paid in 1991	9	
10	Tier II Employee Tax—Compensation (for tips, see instructions) paid		
	in 1991	10	
11	Tier I Employer Tax—Sick pay paid in 1991	11	
12	Tier I Employer Medicare Tax—Sick pay paid in 1991 \$	12	
13	Tier I Employee Tax—Sick pay paid in 1991	13	
14	Tier I Employee Medicare Tax—Sick pay paid in 1991 \$	14	
15	Total tax based on compensation (add lines 5 through 14)	15	
16	Adjustments to employer and employee railroad retirement taxes based on compensation (see		
	instructions for format of statement to be attached)	16	
17	Adjusted total of employer and employee railroad retirement taxes based on compensation (line 15		
	adjusted by line 16)	17	
18	Total railroad retirement taxes for the year (add lines 4 and 17)	18	
19	Taxable wages paid in 1991 subject to railroad unemployment		
	repayment tax	19	
20	Total railroad retirement and unemployment repayment taxes (add lines 18 and 19)	20	
21	Railroad retirement taxes deposited, including overpayment applied from prior year, from your records		
		-	
22	Railroad unemployment repayment taxes deposited, from your records	┤ _2	
23	Total taxes deposited (add lines 21 and 22)	23	
24	Balance due (subtract line 23 from line 20). Pay to the Internal Revenue Service		
25	If line 23 is more than line 20, enter overpayment here > \$) of undod
	☐ Applied to next year's railroad retiremer	it tax UK 🔲 K	terunded

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 yo	our tax records.	EMPLOYER'S COPY

Part II Record of Railroad Retirement Tax Liability

Each month is divided into eight deposit periods called eighth-monthly periods that end on the 3rd, 7th, 11th, 15th, 19th, 22nd, 25th, and last day of each month as shown below. If your taxes for every month during the year are less than \$3,000, you can show them on the "total" lines (I, II, and III) and skip the other lines. However, if your taxes for any month during the year are \$3,000 or more, find the eighthmonthly periods during the year in which you had paydays. Make entries only on the lines next to these periods. Enter your tax liability (both employee and employer Tier I and Tier II taxes but not including the supplemental work-hour tax) for each eighth-monthly period during which you had a payday. Show the supplemental

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4th through 7th day J				
8th through 11th day K				
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4th through 7th day R				
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12th through 15th day T				
16th through 19th day U				
20th through 22nd day V				
23rd through 25th day W				
26th through last day X				
Supplemental work-hour tax				
III Third month total · · · · ▶				
IV Total for quarter (Add lines I, II, & III.)	O. Dort I.)		<u> </u>	
V Total for year (This should equal line 1	8, Part I.)		<u> </u>	

Part III Record of Railroad Unemployment Repayment Tax Liability

Complete Part III if your railroad unemployment repayment tax 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 1991 by multiplying the first \$765 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 railroad unemployment repayment tax.

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