Form	CT-1	Employor's Appual Dailro	ad Patiromon	t Tay Doturn	OMB No. 15	545-0001
Department of the Treasury Internal Revenue Service		Employer's Annual Railroad Retirement Tax Return See separate instructions.			199	}4
Emp	loyer's e and ess ot ect, se	• •			If you do not to file a retur the future, cl here T FF FD FP I	rn in heck
Pa	t Railroad	Retirement Taxes			T	
1	Check here if you Supplemental ta was paid during	are electing the supplemental tax safe harbox x—Total work-hours for which compensi- the year	ation	× \$ 0.30	1	
2		nental tax if employer has a negotiated			2	
3		supplemental tax (see instructions)			3	
4	•	supplemental tax (lines 1 and 2 as adjust	•		4	
5		Tax—Compensation (other than tips and			5	
,		4			5	
6		Medicare Tax—Compensation (other than id in 1994.		× 1 45%	6	
7		ax—Compensation (other than tips) paid in			7	
8		Tax—Compensation (other than sick pay)				
				× 6.2%	8	
9	Tier I Employee	Medicare Tax—Compensation (other than	sick			
		4		× 1.45%	9	
10		Tax—Compensation (for tips, see instruct			10	
11	paid in 1994		\$	× 4.90%	10	
11 12		Tax—Sick pay paid in 1994 Medicare Tax—Sick pay paid in 1994			12	
12		Tax—Sick pay paid in 1994			13	
14		Medicare Tax—Sick pay paid in 1994			14	
15		on compensation (add lines 5 through 14)			15	
16	Adjustments to e	employer and employee railroad retirement		mpensation (see	16	
17				17		
10				17 18		
18		•				
19	your records	irement taxes deposited, including overpa	• • •		19	
20	J	btract line 19 from line 18). Pay to the Inte			20	
21 If line 19 is more than line 18, enter overpayment here ▶ \$ and check i					check 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 Enclose payment for undeposited taxe	the Internal Revenue Service Center, Kans	sas City, MO 64999.	ORIGINAL
For Paperwork Reduction Act Notice, se	e page 1 of the separate instructions.	Cat. No. 16006S	Form CT-1 (1994)

Part II Record of Railroad Retirement Tax Liability

Important Change for 1995.—For 1995, if your total deposits of withheld income, social security, Medicare, and RRTA taxes were more than \$78 million in calendar year 1993, you must use electronic funds transfer. See Temporary Regulations 31.6302-1T and Rev. Proc. 94-48, 1994-29 I.R.B. 31.

Important Change for 1994.—You must use a Form 945-A, Annual Record of Federal Tax Liability, not a Schedule B (Form 941), Employer's Record of Federal Tax Liability, to report your tax liability.

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 were required to deposit on a semiweekly basis during any part of the year, or accumulated \$100,000 or more on any day during a deposit period, you must complete a Form 945-A. (Do not enter amounts on lines I, II, and III on Form CT-1, Part II, below.) For each payday, enter both employee and employer Tier I and Tier II taxes on the appropriate line.

On the Form 945-A enter your monthly supplemental work-hour tax to the right of the monthly title just above line 17 of each month and write "ST" to the left of this title just above line 1 of each month. Enter your special supplemental tax from Form G-241 to the right of the monthly title just above line 17 of the third month of each quarter and write "SST" to the left of this title just above line 1 for the month. Total the amounts for the months A through L, including the work-hour tax amounts. Enter the total on line M and on line V of Form CT-1, Part II, below.

The total liability for the year (line V below and line M on Form 945-A) 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	Мау	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.)		<u> </u>	

Form	CT-1	Employor's Appual Dailroad Da	tiromont Tay Doturn	. -	OMB No. 1545-0001
Department of the Treasury		Employer's Annual Railroad Retirement Tax Return See separate instructions.			19 94
Interna	al Revenue Service				
Emp nam addr (If no			Employer identification number	to th h	you do not have o file a return in ne future, check ere
corre				L	
plea: char			Calendar year	F	F
				F	D
				F	Р
_				<u> </u>	
Pa	rt I Railroad	Retirement Taxes			
1	Supplemental ta	are electing the supplemental tax safe harbor rule for x—Total work-hours for which compensation the year		1	
2		ental tax if employer has a negotiated supplem		2	
3		upplemental tax (see instructions)		3	
4	•	supplemental tax (lines 1 and 2 as adjusted by lin		4	
5	•	Tax—Compensation (other than tips and sick			
5			× 6.2%	5	
6	Tier I Employer	Medicare Tax—Compensation (other than tips id in 1994 .		6	
7		ax—Compensation (other than tips) paid in 1994 \$		7	
, 8		Tax—Compensation (other than sick pay) paid			
0			~ 6 7%	8	
•			····· ^ 0.2 /8		
9		Medicare Tax—Compensation (other than sick	× 1 4EQ/	9	
10			× 1:43 %		
10		Tax—Compensation (for tips, see instructions)	× 4 009/	10	
11	Tior Employer	av Siek neu neid in 1004		11	
11 12		ax—Sick pay paid in 1994		12	
12		Medicare Tax—Sick pay paid in 1994. \$		13	
13		Tax—Sick pay paid in 1994 \$ Sick pay paid in 1994 \$		14	
14		Medicare Tax—Sick pay paid in 1994 \$		15	
15		on compensation (add lines 5 through 14)		15	
16	instructions for f			16	
17		employer and employee railroad retirement taxes b ne 16)		17	
18		rement taxes for the year (add lines 4 and 17)		18	
19		rement taxes deposited, including overpayment a	pplied from prior year, from	19	
20		ptract line 19 from line 18). Pay to the Internal Rev		20	
21		than line 18, enter overpayment here			f to be:
			to payt year/a railroad ratirom		

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 F Enclose payment for undeposited taxes.	Revenue Service Center, Kansas City, MO 64999.	DUPLICATE COPY

Form **CT-1** (1994)

Part II Record of Railroad Retirement Tax Liability

Important Change for 1995.—For 1995, if your total deposits of withheld income, social security, Medicare, and RRTA taxes were more than \$78 million in calendar year 1993, you must use electronic funds transfer. See Temporary Regulations 31.6302-1T and Rev. Proc. 94-48, 1994-29 I.R.B. 31.

Important Change for 1994.—You must use a Form 945-A, Annual Record of Federal Tax Liability, not a Schedule B (Form 941), Employer's Record of Federal Tax Liability, to report your tax liability.

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.

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On the Form 945-A enter your monthly supplemental work-hour tax to the right of the monthly title just above line 17 of each month and write "ST" to the left of this title just above line 1 of each month. Enter your special supplemental tax from Form G-241 to the right of the monthly title just above line 17 of the third month of each quarter and write "SST" to the left of this title just above line 1 for the month. Total the amounts for the months A through L, including the work-hour tax amounts. Enter the total on line M and on line V of Form CT-1, Part II, below.

The total liability for the year (line V below and line M on Form 945-A) 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	Мау	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.)		<u> </u>	

Form	CT-1	Employor/c Appual Dailroad Datiromont Tay Datur	, -	OMB No. 1545-0001
Department of the Treasury Internal Revenue Service		Employer's Annual Railroad Retirement Tax Return See separate instructions.	1	19 94
Empl name addre (If no corre pleas chan	ess t ect, se	Employer identification number RRB number Calendar year		If you do not have to file a return in the future, check here ►□ T FF FD FP I T
Par	t I Railroad	Retirement Taxes	1	1
1	Supplemental ta	are electing the supplemental tax safe harbor rule for 1995 (see instructions) ► □ ax—Total work-hours for which compensation the year	1	
2		nental tax if employer has a negotiated supplemental pension plan (attach	2	
3 4	Adjustments to	supplemental tax (see instructions)	3	
5	Tier I Employer	Tax—Compensation (other than tips and sick $4 $	5	
6		Medicare Tax—Compensation (other than tips aid in 1994	6	
7		Tax—Compensation (other than tips) paid in 1994 $\$	7	
8	in 1994	Tax—Compensation (other than sick pay) paid	8	
9	pay) paid in 199	Medicare Tax—Compensation (other than sick 4 \$	9	
10	paid in 1994 .	Tax—Compensation (for tips, see instructions)	10	
11 12		Tax—Sick pay paid in 1994 \$	11	
12		Tax—Sick pay paid in 1994	13	
14		Medicare Tax—Sick pay paid in 1994	14	
15		on compensation (add lines 5 through 14)	15	
16	Adjustments to	employer and employee railroad retirement taxes based on compensation (see format of statement to be attached)	16	
17		f employer and employee railroad retirement taxes based on compensation (line line 16)	17	
18		irement taxes for the year (add lines 4 and 17)	18	
19	Total railroad re your records	tirement taxes deposited, including overpayment applied from prior year, from	19	
20		btract line 19 from line 18). Pay to the Internal Revenue Service	20	
21	If line 19 is more	e than line 18, enter overpayment here ▶ \$ and □ Applied to next year's railroad retirement		

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 rec	EMPLOYER'S COPY	
		OT 1

For Paperwork Reduction Act Notice, see page 1 of the separate instructions.

Form **CT-1** (1994)

Part II Record of Railroad Retirement Tax Liability

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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.)		<u> </u>	

