

Employer's Annual Railroad Retirement Tax Return

1999

▶ See separate instructions.

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

Employer identification number
RRB number
Calendar year

If you do not have to file a return in the future, check here . . . ▶
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Part I Railroad Retirement Taxes

Check here to elect the safe harbor method for 2000 (see the line 1 instructions) . . . ▶

1	Supplemental annuity work-hour tax—Total work hours for which compensation was paid during the year	× \$ 0.27 =	1
2	Special supplemental annuity tax from Forms G-241 (employer pensions established under a collective bargaining agreement; attach Forms G-241)		2
3	Adjustments to supplemental annuity work-hour tax (attach Forms G-245; see instructions)		3
4	Adjusted total of supplemental annuity tax (line 1 plus line 2 as adjusted by line 3)		4
5	Tier I Employer Tax—Compensation (other than tips and sick pay) paid in 1999 \$	× 6.2% =	5
6	Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 1999 \$	× 1.45% =	6
7	Tier II Employer Tax—Compensation (other than tips) paid in 1999 \$	× 16.1% =	7
8	Tier I Employee Tax—Compensation (other than sick pay) paid in 1999 \$	× 6.2% =	8
9	Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 1999 (for tips, see instructions) \$	× 1.45% =	9
10	Tier II Employee Tax—Compensation (for tips, see instructions) paid in 1999 \$	× 4.9% =	10
11	Tier I Employer Tax—Sick pay paid in 1999 \$	× 6.2% =	11
12	Tier I Employer Medicare Tax—Sick pay paid in 1999 \$	× 1.45% =	12
13	Tier I Employee Tax—Sick pay paid in 1999 \$	× 6.2% =	13
14	Tier I Employee Medicare Tax—Sick pay paid in 1999 \$	× 1.45% =	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) Sick Pay \$ ± Fractions of Cents \$ ± Other \$ =		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	Total railroad retirement tax deposits for the year, including overpayment applied from prior year, from your records.		19
20	Balance due (subtract line 19 from line 18). Pay to the "United States Treasury" (see instructions)		20
21	Overpayment. If line 19 is more than line 18, enter overpayment here ▶ \$ and check if you want it: <input type="checkbox"/> Applied to next return OR <input type="checkbox"/> Refunded.		

- **All filers:** If line 18 is less than \$1,000, do not complete Part II or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the Part II instructions on the back of this form.
- **Monthly schedule depositors:** Complete Part II.

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 ▶

Part II Record of Railroad Retirement Tax Liability

Changes To Note

Threshold for deposit requirement increased to \$1,000. Beginning with your 1999 Form CT-1, if your total taxes for the year (line 18) are less than \$1,000, you are not required to make deposits. You may pay the total taxes with Form CT-1.

New electronic deposit requirement. Beginning January 1, 2000, the following changes have been made to the electronic deposit requirement:

- The threshold that determines whether you must use the Electronic Federal Tax Payment System (EFTPS) or RRBLINK has been increased from \$50,000 to \$200,000.
- **All** Federal tax deposits (such as deposits for employment tax, excise tax, and corporate income tax) made during a calendar year are combined to determine whether you exceeded the \$200,000 threshold. If the total of your Federal tax deposits made in 1998 exceeded \$200,000, you must use EFTPS/RRBLINK beginning January 1, 2000.
- Participation in EFTPS/RRBLINK is voluntary if your deposits do not exceed the new \$200,000 threshold, even if you were required to electronically deposit under the previous \$50,000 threshold. However, businesses that exceed the new \$200,000 threshold must continue to use EFTPS/RRBLINK in all later years.
- The waiver of the penalty for failure to use EFTPS/RRBLINK, scheduled to expire on July 1, 1999, has been extended to January 1, 2000, for taxpayers whose total Federal tax deposits in 1998 did not exceed the new \$200,000 threshold. However, taxpayers will remain liable for penalties if a deposit is not made in the required manner.

For more information on EFTPS/RRBLINK, see the separate **Instructions for Form CT-1.**

Instructions

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 taxes and the supplemental annuity work-hour tax incurred on the lines provided for each month. Enter the special supplemental annuity tax (Forms G-241) on the line provided in the 3rd month of each quarter.

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. Enter your monthly supplemental annuity work-hour tax on the "ST" line for each month on Form 945-A. Enter your special supplemental annuity tax from Forms G-241 to the right of the monthly title of the 3rd month of each quarter just above line 17, and write "SST" to the left of this title just above line 1. Total the amounts for the months from lines A through L, including the "ST" and "SST" amounts. Enter the total on line M, Form 945-A.

The total tax liability for the year (line V below or line M on Form 945-A) should equal the total taxes for the year (line 18, Form CT-1). Otherwise, you may be charged a penalty for not making deposits of taxes.

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

Monthly Summary of Railroad Retirement Tax Liability

Complete if line 18, Part I, is \$1,000 or more and you were a monthly schedule depositor.

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	January	April	July	October
Date compensation paid:				
First month of quarter:				
Tier I and Tier II taxes				
Supplemental annuity work-hour tax				
I First month total ▶				
Second month of quarter:				
	February	May	August	November
Tier I and Tier II taxes				
Supplemental annuity work-hour tax				
II Second month total ▶				
Third month of quarter:				
	March	June	September	December
Tier I and Tier II taxes				
Supplemental annuity work-hour tax				
Special supplemental annuity tax				
III Third month total ▶				
IV Total for quarter (Add lines I, II, and III.)				
V Total tax liability for year (This should equal line 18, Part I.) ▶				

