



# Employer's Annual Railroad Retirement Tax Return

OMB No. 1545-0001

## 2002

▶ 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

|    |   |    |
|----|---|----|
| 1  | Tier I Employer Tax—Compensation (other than tips and sick pay) paid in <b>2002</b> . . . . . \$ . . . . . × <b>6.2%</b> =  | 1  |
| 2  | Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in <b>2002</b> . . . . . \$ . . . . . × <b>1.45%</b> =  | 2  |
| 3  | Tier II Employer Tax—Compensation (other than tips) paid in <b>2002</b> \$ . . . . . × <b>15.6%</b> =   | 3  |
| 4  | Tier I Employee Tax—Compensation (other than sick pay) paid in <b>2002</b> . . . . . \$ . . . . . × <b>6.2%</b> =   | 4  |
| 5  | Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in <b>2002</b> (for tips, see instructions) . . . . . \$ . . . . . × <b>1.45%</b> =  | 5  |
| 6  | Tier II Employee Tax—Compensation (for tips, see instructions) paid in <b>2002</b> . . . . . \$ . . . . . × <b>4.9%</b> =   | 6  |
| 7  | Tier I Employer Tax—Sick pay paid in <b>2002</b> . . . . . \$ . . . . . × <b>6.2%</b> =   | 7  |
| 8  | Tier I Employer Medicare Tax—Sick pay paid in <b>2002</b> . . . . . \$ . . . . . × <b>1.45%</b> =   | 8  |
| 9  | Tier I Employee Tax—Sick pay paid in <b>2002</b> . . . . . \$ . . . . . × <b>6.2%</b> =   | 9  |
| 10 | Tier I Employee Medicare Tax—Sick pay paid in <b>2002</b> . . . . . \$ . . . . . × <b>1.45%</b> =   | 10 |
| 11 | Total tax based on compensation (add lines 1 through 10) . . . . .  | 11 |
| 12 | Adjustments to employer and employee railroad retirement taxes based on compensation (see instructions for format of statement to be attached). For 2002 only, include adjustments to the supplemental annuity work-hour tax reported on Form(s) G-245 and adjustments to the special supplemental annuity tax reported on Form(s) G-241.<br>Sick Pay \$ . . . . . ± Fractions of Cents \$ . . . . . ± Other \$ . . . . . = | 12 |
| 13 | Total railroad retirement taxes based on compensation (line 11 adjusted by line 12). . . . .  | 13 |
| 14 | Total railroad retirement tax deposits for the year, including overpayment applied from prior year, from your records. . . . .  | 14 |
| 15 | <b>Balance due</b> (subtract line 14 from line 13). Pay to the "United States Treasury" (see instructions) .  | 15 |
| 16 | <b>Overpayment.</b> If line 14 is more than line 13, enter overpayment here ▶ \$ . . . . . and check if you want it:<br><input type="checkbox"/> Applied to next return or <input type="checkbox"/> 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 page 5 of the separate 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.

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 13, 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 13, Part I, is \$2,500 or more and you were a monthly schedule depositor.

|   | First Quarter | Second Quarter | Third Quarter | Fourth Quarter |
|---|---------------|----------------|---------------|----------------|
|   | January       | April          | July          | October        |
| Date compensation paid:<br>First month of quarter:  |               |                |               |                |
| Tier I and Tier II taxes<br>I First month liability ▶   |               |                |               |                |
| Second month of quarter:  | February      | May            | August        | November       |
| Tier I and Tier II taxes<br>II Second month liability ▶   |               |                |               |                |
| Third month of quarter:   | March         | June           | September     | December       |
| Tier I and Tier II taxes<br>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 . . . . . ▶ |               |                |               |                |

**Changes To Note**

**Repeal of Supplemental Annuity Work-Hour Tax and Special Supplemental Annuity Tax**

Recent legislation repealed the supplemental annuity work-hour tax and the special supplemental annuity tax, effective for years beginning after December 31, 2001. Lines 1-4 and line 18 on the 2001 Form CT-1 have been deleted and the remaining lines were renumbered.

**Filing Address Change**

Send Form CT-1 to:  
Internal Revenue Service Center  
Cincinnati, OH 45999-0007

