

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 2002 \$ × 6.2% =	1
2	Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 2002 \$ × 1.45% =	2
3	Tier II Employer Tax—Compensation (other than tips) paid in 2002 \$ × 15.6% =	3
4	Tier I Employee Tax—Compensation (other than sick pay) paid in 2002 \$ × 6.2% =	4
5	Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 2002 (for tips, see instructions) \$ × 1.45% =	5
6	Tier II Employee Tax—Compensation (for tips, see instructions) paid in 2002 \$ × 4.9% =	6
7	Tier I Employer Tax—Sick pay paid in 2002 \$ × 6.2% =	7
8	Tier I Employer Medicare Tax—Sick pay paid in 2002 \$ × 1.45% =	8
9	Tier I Employee Tax—Sick pay paid in 2002 \$ × 6.2% =	9
10	Tier I Employee Medicare Tax—Sick pay paid in 2002 \$ × 1.45% =	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. 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	Balance due (subtract line 14 from line 13). Pay to the "United States Treasury" (see instructions)	15
16	Overpayment. If line 14 is more than line 13, 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 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: First month of quarter:				
Tier I and Tier II taxes I First month liability ▶				
Second month of quarter:	February	May	August	November
Tier I and Tier II taxes II Second month liability ▶				
Third month of quarter:	March	June	September	December
Tier I and Tier II taxes 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

