

▶ See separate instructions.

**1995**

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 . . . ▶   
T  
FF  
FD  
FP  
I  
T

**Part I Railroad Retirement Taxes**

Check here if you are electing the supplemental tax safe-harbor rule for 1996 (see instructions) ▶

|    |  |                       |    |
|----|--|-----------------------|----|
| 1  | Supplemental tax—Total work-hours for which compensation was paid during the year . . . . .  | × \$ 0.33             | 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 1995 . . . . .   | \$ . . . . . × 6.2%   | 5  |
| 6  | Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 1995 . . . . .  | \$ . . . . . × 1.45%  | 6  |
| 7  | Tier II Employer Tax—Compensation (other than tips) paid in 1995 . . . . .   | \$ . . . . . × 16.10% | 7  |
| 8  | Tier I Employee Tax—Compensation (other than sick pay) paid in 1995 . . . . .  | \$ . . . . . × 6.2%   | 8  |
| 9  | Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 1995 (for tips see instructions) . . . . .   | \$ . . . . . × 1.45%  | 9  |
| 10 | Tier II Employee Tax—Compensation (for tips, see instructions) paid in 1995 . . . . .  | \$ . . . . . × 4.90%  | 10 |
| 11 | Tier I Employer Tax—Sick pay paid in 1995 . . . . .  | \$ . . . . . × 6.2%   | 11 |
| 12 | Tier I Employer Medicare Tax—Sick pay paid in 1995 . . . . .   | \$ . . . . . × 1.45%  | 12 |
| 13 | Tier I Employee Tax—Sick pay paid in 1995 . . . . .  | \$ . . . . . × 6.2%   | 13 |
| 14 | Tier I Employee Medicare Tax—Sick pay paid in 1995 . . . . .   | \$ . . . . . × 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) . . . . .   |                       | 16 |
| 17 | Adjusted total of employer and employee railroad retirement taxes based on compensation (line 15 adjusted by line 16) . . . . .  |                       | 17 |
| 18 | <b>Total railroad retirement taxes</b> for the year (add lines 4 and 17) . . . . .   |                       | 18 |
| 19 | Total railroad retirement taxes deposited, including overpayment applied from prior year, from your records . . . . .  |                       | 19 |
| 20 | <b>Balance due</b> (subtract line 19 from line 18). Pay to the <b>Internal Revenue Service</b> . . . . .   |                       | 20 |
| 21 | <b>Overpayment.</b> If line 19 is more than line 18, enter overpayment here . ▶ \$ . . . . . and check if to be:<br><input type="checkbox"/> Applied to next return <b>OR</b> <input type="checkbox"/> Refunded. |                       |    |

- **All filers:** If line 18 is less than \$500, you need not complete Part II.
- **Semiweekly depositors:** Complete Form 945-A and see the Part II instructions on the back of this form.
- **Monthly 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**

**Important for 1996; Electronic Deposits.**—For 1996, if your total deposits of income, social security, Medicare, and RRTA taxes were more than \$47 million during calendar year 1993 or 1994, you must deposit these taxes using the electronic funds transfer (EFT) system. Even though you are not required to make deposits using EFT, you may enroll in the system. This will allow tax deposits without coupons, paper checks, or visits to an authorized depository. For more information, call 1-800-829-5469 or write to Internal Revenue Service, Cash Management Site Office, Atlanta Service Center, P.O. Box 47669, Stop 295, Doraville, GA 30362.

**Instructions**

Complete the Record of Railroad Retirement Tax Liability only if you were 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 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 enter amounts on lines I, II, or III below.

On Form 945-A for each payday, enter both employee and employer Tier I and Tier II taxes on the appropriate line. 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 from lines A through L, including the work-hour tax amounts. Enter the total on line M, Form 945-A.

The total 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.

**\$500 Deposit Rule.**—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, deposit under the appropriate deposit rules so that you will not be subject to failure to deposit penalties.

| <b>Record of Railroad Retirement Tax Liability</b>                                |                 |                |                  |                 |
|---|-----------------|----------------|------------------|-----------------|
| (Complete if line 18, Part I, is \$500 or more and you were a monthly 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 work-hour tax . . . . .  |                 |                |                  |                 |
| <b>I</b> First month total . . . . . ▶  |                 |                |                  |                 |
| Second month of quarter:  | <b>February</b> | <b>May</b>     | <b>August</b>    | <b>November</b> |
| Tier I and Tier II taxes . . . . .  |                 |                |                  |                 |
| Supplemental work-hour tax . . . . .  |                 |                |                  |                 |
| <b>II</b> Second month total . . . . . ▶  |                 |                |                  |                 |
| Third month of quarter:   | <b>March</b>    | <b>June</b>    | <b>September</b> | <b>December</b> |
| Tier I and Tier II taxes . . . . .  |                 |                |                  |                 |
| Supplemental work-hour tax . . . . .  |                 |                |                  |                 |
| Special supplemental tax . . . . .  |                 |                |                  |                 |
| <b>III</b> Third month total . . . . . ▶  |                 |                |                  |                 |
| <b>IV</b> Total for quarter (Add lines I, II, & III.)                             |                 |                |                  |                 |
| <b>V</b> Total for year (This should equal line 18, Part I.) . . . . . ▶          |                 |                |                  |                 |