

CURRENT

**REPORT OF SEPARATION ALLOWANCE OR SEVERANCE PAY**

(SEE INSTRUCTIONS FOR COMPLETING AND MAILING THIS FORM ON REVERSE SIDE)

The information contained in this report, which is required by law under Section 9 of the Railroad Retirement Act (RRA) and Section 6 of the Railroad Unemployment Insurance Act (RUIA), is needed for two purposes: to establish eligibility for an additional lump-sum amount under the RRA and to establish a disqualification period under the RUIA. Failure to report or the making of a false or fraudulent report can result in criminal prosecution or civil penalties, or both.

**FORM G-440, REPORT SPECIFICATIONS SHEET, MUST ACCOMPANY THIS FORM.**

1a. CORPORATE NAME OF EMPLOYER					1b. OTHER NAME(S), IF ANY				2. EMPLOYER BA NO. T/P 5-8			
3. Year	4. Inc (4) Dec (M)	5. Employee Social Security Number	6. Employee Name (First 5 letters of last name, F.I. and M.I.)	7. Separation Allowance or Severance Pay Amt. Subject to Tier II Taxation or Correction to Previous Report	8. Type Report Code	9. Date Rights Relinquished	10. Amount of Separation Allowance from Item 7 Included on Form BA-3a or Form BA-4 and Year Reported		11. Total Gross Amount of Separation/ Severance Allowance	12. Last Rate of Pay	13. Period of Pay Code	14. Work Week Code
							a. Amount	b. Year				
T/P 2-3	4	9-17	18-24	26-32	33	34-39	41-47	48-49	50-55	57-63	64	65