

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/CT1 for instructions and the latest information.

2021

| | | | |
|------------------------------|--|--------------------------------------|--|
| Type or Print | Name | Employer identification number (EIN) | If final return, check here. ▶ <input type="checkbox"/> |
| | Address (number and street) | RRB number | |
| | City or town, state or province, country, and ZIP or foreign postal code | | |

Part I Railroad Retirement Taxes. On lines 1 through 12 below, enter the amount of compensation paid in 2021 for each tax. Then, multiply it by the rate shown and enter the tax.

| | | Compensation | Rate | | Tax |
|-----|--|--------------|------------|---|------------|
| 1 | Tier 1 Employer Tax—Compensation (other than tips and sick pay) | \$ _____ | × 6.2% | = | 1 |
| 2 | Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay) | \$ _____ | × 1.45% | = | 2 |
| 3 | Tier 2 Employer Tax—Compensation (other than tips) | \$ _____ | × 13.1% | = | 3 |
| 4 | Tier 1 Employee Tax—Compensation (other than sick pay) | \$ _____ | × 6.2% | = | 4 |
| 5 | Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions) | \$ _____ | × 1.45% | = | 5 |
| 6 | Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions) | \$ _____ | × 0.9% | = | 6 |
| 7 | Tier 2 Employee Tax—Compensation (for tips, see instructions) | \$ _____ | × 4.9% | = | 7 |
| 8 | Tier 1 Employer Tax—Sick pay | \$ _____ | × 6.2% | = | 8 |
| 9 | Tier 1 Employer Medicare Tax—Sick pay | \$ _____ | × 1.45% | = | 9 |
| 10 | Tier 1 Employee Tax—Sick pay | \$ _____ | × 6.2% | = | 10 |
| 11 | Tier 1 Employee Medicare Tax—Sick pay | \$ _____ | × 1.45% | = | 11 |
| 12 | Tier 1 Employee Additional Medicare Tax—Sick pay | \$ _____ | × 0.9% | = | 12 |
| 13 | Total tax based on compensation (add lines 1 through 12) | | | | 13 |
| 14 | Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements. Fractions of Cents \$ _____ ± Other \$ _____ | | | = | 14 |
| 15 | Total taxes after adjustments (line 13 as adjusted by line 14) ▶ | | | | 15 |
| 16 | Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021 | | | | 16 |
| 17a | Nonrefundable portion of employee retention credit | | | | 17a |
| b | Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021 | | | | 17b |
| c | Nonrefundable portion of COBRA premium assistance credit | | | | 17c |
| d | Number of individuals provided COBRA premium assistance | | 17d | | |
| 18 | Total nonrefundable credits. Add lines 16, 17a, 17b, and 17c | | | | 18 |
| 19 | Total taxes after adjustments and nonrefundable credits. Subtract line 18 from line 15 | | | | 19 |
| 20 | Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X | | | | 20 |
| 21 | Reserved for future use | | | | 21 |
| 22 | Reserved for future use | | | | 22 |
| 23 | Refundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021 | | | | 23 |
| 24a | Refundable portion of employee retention credit | | | | 24a |
| b | Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021 | | | | 24b |
| c | Refundable portion of COBRA premium assistance credit | | | | 24c |
| 25 | Total deposits and refundable credits. Add lines 20, 23, 24a, 24b, and 24c | | | | 25 |
| 26 | Total advances received from filing Form(s) 7200 for the year | | | | 26 |
| 27 | Total deposits and refundable credits less advances. Subtract line 26 from line 25 | | | | 27 |
| 28 | Balance due. If line 19 is more than line 27, enter the difference and see the instructions | | | | 28 |
| 29 | Overpayment. If line 27 is more than line 19, enter the difference ▶ \$ _____ | | | | |

Check one: Apply to next return. Send a refund.

You must complete both pages of Form CT-1 and sign it.

Next ▶

Part I Railroad Retirement Taxes (continued)

| | | | |
|-----------|---|-----------|--|
| 30 | Qualified sick leave compensation for leave taken before April 1, 2021 | 30 | |
| 31 | Qualified health plan expenses allocable to compensation reported on line 30 | 31 | |
| 32 | Qualified family leave compensation for leave taken before April 1, 2021 | 32 | |
| 33 | Qualified health plan expenses allocable to compensation reported on line 32 | 33 | |
| 34 | Qualified compensation for the employee retention credit | 34 | |
| 35 | Qualified health plan expenses for the employee retention credit | 35 | |
| 36 | Qualified sick leave compensation for leave taken after March 31, 2021 | 36 | |
| 37 | Qualified health plan expenses allocable to qualified sick leave compensation reported on line 36 | 37 | |
| 38 | Amounts under certain collectively bargained agreements allocable to qualified sick leave compensation reported on line 36 | 38 | |
| 39 | Qualified family leave compensation for leave taken after March 31, 2021 | 39 | |
| 40 | Qualified health plan expenses allocable to qualified family leave compensation reported on line 39 | 40 | |
| 41 | Amounts under certain collectively bargained agreements allocable to qualified family leave compensation reported on line 39 | 41 | |
| 42 | If you're eligible for the employee retention credit in the third quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 17a and 24a for the third quarter | 42 | |
| 43 | If you're eligible for the employee retention credit in the fourth quarter solely because your business is a recovery startup business, enter the total of any amounts included on lines 17a and 24a for the fourth quarter | 43 | |

- **All filers:** If line 19 is less than \$2,500, **don't** complete *Part II* or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the *Part II* instructions below.
- **Monthly schedule depositors:** Complete *Part II* below.

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 1 and Tier 2 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. **Don't** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

Your total tax liability for the year (line **V** below or line M on Form 945-A) must equal your total taxes for the year (Form CT-1, line 19).

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

Monthly Summary of Railroad Retirement Tax Liability

Complete if *Part I*, line 19, is \$2,500 or more and you were a monthly schedule depositor.

| Date compensation paid: First month of quarter: Tier 1 and Tier 2 taxes I First month liability ▶ | First Quarter | Second Quarter | Third Quarter | Fourth Quarter |
|--|-----------------|----------------|------------------|-----------------|
| | January | April | July | October |
| Second month of quarter: Tier 1 and Tier 2 taxes II Second month liability ▶ | February | May | August | November |
| Third month of quarter: Tier 1 and Tier 2 taxes III Third month liability ▶ | March | June | September | December |
| IV Total for quarter, add lines I, II, and III. | | | | |
| V Total railroad retirement tax liability for the year. This must equal <i>Part I</i> , line 19 ▶ | | | | |

Third-Party Designee Do you want to allow another person to discuss this return with the IRS? See 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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature ▶ Print Your Name and Title ▶ Date ▶

Paid Preparer Use Only

| | | | | |
|----------------------------|----------------------|------|---|------|
| Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| Firm's name ▶ | | | Firm's EIN ▶ | |
| Firm's address ▶ | | | Phone no. | |

Form CT-1(V), Payment Voucher

Purpose of Form

Complete Form CT-1(V) if you're making a payment with Form CT-1. We will use the completed Form CT-1(V) to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form CT-1

To avoid a penalty, make a payment with Form CT-1 **only** if one of the following applies.

- Your total railroad retirement taxes for the year (Form CT-1, line 19) are less than \$2,500 and you're paying in full with a timely filed return.
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See the separate instructions for details. This amount may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. Don't use Form CT-1(V) to make federal tax deposits. See *Electronic Deposit Requirement* in the separate instructions.



Use Form CT-1(V) when paying any amount with Form CT-1. However, if you pay an amount with Form CT-1 that should've been deposited, you may be subject to a penalty. See Penalties and Interest in the separate instructions.

Specific Instructions

Box 1 – Employer identification number (EIN). If you don't have an EIN, you may apply for one online by visiting www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form CT-1, write "Applied For" and the date you applied in this entry space.

Box 2 – Amount paid. Enter the amount paid with Form CT-1.

Box 3 – Name and address. Enter your business name and address as shown on Form CT-1.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form CT-1," and "2021" on your check or money order. Don't send cash. Don't staple Form CT-1(V) or your payment to Form CT-1 or to each other.

- Detach Form CT-1(V) and send it with your payment and Form CT-1 to the address in the Instructions for Form CT-1.

▼ **Detach Here and Mail With Your Payment and Form CT-1.** ▼

Form CT-1(V)

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0001

2021

► **Use this voucher when making a payment with Form CT-1.**

| | | | |
|---|--|---------|-------|
| <p>1 Enter your employer identification number (EIN)</p> | <p>2 Enter the amount of your payment. ► Make your check or money order payable to "United States Treasury."</p> | Dollars | Cents |
| | <p>3 Enter your business name.</p> <p>_____</p> <p>Enter your address.</p> <p>_____</p> <p>Enter city or town, state or province, country, and ZIP or foreign postal code.</p> <p>_____</p> | | |

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You're required to give us this information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax. Our authority to ask for information is found in sections 6001, 6011, and 6012(a) and their regulations. Section 6109 requires you to provide your identifying number on the return. If you don't provide the information we ask for, or provide false or fraudulent information, you may be subject to penalties.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of

Columbia, and U.S. commonwealths and possessions for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form CT-1 will vary depending on individual circumstances. The estimated average time is:

- Recordkeeping** 14 hr., 49 min.
- Learning about the law or the form** 2 hr., 7 min.
- Preparing, copying, assembling, and sending the form to the IRS** 4 hr., 51 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form CT-1 simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or write to: Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form CT-1 to this address. Instead, see *Where To File* in the Instructions for Form CT-1.