

Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Department of the Treasury
Internal Revenue Service

▶ See the separate instructions.

Name _____ Employer identification number (EIN) _____
 Address (number and street) _____ RRB number _____
 City, state, and ZIP code _____ Calendar year _____

If **final return**, check here .

Type or print. ▶

T _____
FF _____
FD _____
FP _____
I _____
T _____

Part I Railroad Retirement Taxes. On lines 1-10 below, enter the amount of compensation for each tax. Then, multiply it by the rate shown and enter the tax.

	Compensation	Rate	Tax
1 Tier I Employer Tax—Compensation (other than tips and sick pay) paid in 2004 \$ _____ × 6.2% =			1
2 Tier I Employer Medicare Tax—Compensation (other than tips and sick pay) paid in 2004 \$ _____ × 1.45% =			2
3 Tier II Employer Tax—Compensation (other than tips) paid in 2004 \$ _____ × 13.1% =			3
4 Tier I Employee Tax—Compensation (other than sick pay) paid in 2004 \$ _____ × 6.2% =			4
5 Tier I Employee Medicare Tax—Compensation (other than sick pay) paid in 2004 (for tips, see instructions) \$ _____ × 1.45% =			5
6 Tier II Employee Tax—Compensation (for tips, see instructions) paid in 2004 \$ _____ × 4.9% =			6
7 Tier I Employer Tax—Sick pay paid in 2004 \$ _____ × 6.2% =			7
8 Tier I Employer Medicare Tax—Sick pay paid in 2004 \$ _____ × 1.45% =			8
9 Tier I Employee Tax—Sick pay paid in 2004 \$ _____ × 6.2% =			9
10 Tier I Employee Medicare Tax—Sick pay paid in 2004 \$ _____ × 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 the instructions for line 12 and attach required statements. 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 (from your records) for the year, including overpayment applied from the prior year.			14
15 Balance due (subtract line 14 from line 13). Pay to the "United States Treasury" (see instructions)			15

Pay using RRBLINK/EFTPS or complete **Form CT-1(V)**, Payment Voucher, and enclose with return and payment.
16 Overpayment. If line 14 is more than line 13, enter overpayment here ▶ \$ _____ and check if you want it:
 Applied to next return **or** 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 the 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 ▶ _____