

# S&T's guide to payroll taxes

Federal tax type	Local type	What the tax covers	When to pay (Federal taxes must be paid to the IRS at <a href="http://www.eftps.gov">www.eftps.gov</a> )	Where to file returns	When to file returns	Special note	Additional resources					
<b>CT-1</b>	Rail only  Rail/Bus combo – apply to only rail members	Railroad Retirement tax and Medicare	Due on the 15th of each month for the prior month's liability.	IRS address listed on worksheet — use certified mail!  A signed and dated copy to the TD office should be emailed to <a href="mailto:localreports@group.smart-union.org">localreports@group. smart-union.org</a> or mailed to:  Attn: Field Support Department SMART Transportation Division 24950 Country Club Blvd, Suite 340 North Olmsted, OH 44070	Due to IRS by Feb 28 for the prior year	Once you file Form CT-1, you must continue filing even if the liability is \$0 <b>SMART TD's RRB unit number is 8945.</b> This number is necessary to file Form CT-1.	<ul style="list-style-type: none"> <li>• <a href="#">SMART TD Guide: CT-1 Tax Reporting</a> (rail only requirement) (PDF)</li> <li>• <a href="#">SMART TD Guide: Paying CT-1 Tax</a> (rail only requirement) (PDF)</li> <li>• <a href="#">2020 Form CT-1</a> (rail only requirement) (Fillable PDF)</li> <li>• <a href="#">IRS instructions: Form CT-1</a> (PDF)</li> </ul>					
<b>940</b>	Bus only  Rail/Bus combo — apply to only bus members	Federal Unemployment Tax (FUTA)	<table border="1"> <tr> <th>If undeposited FUTA tax is more than \$500 on...</th> <th>Then deposit your tax by ...</th> </tr> <tr> <td> <ul style="list-style-type: none"> <li>• March 31</li> <li>• June 30</li> <li>• Sept. 30</li> <li>• Dec. 31</li> </ul> </td> <td> <ul style="list-style-type: none"> <li>• April 30</li> <li>• July 31</li> <li>• Oct. 31</li> <li>• Jan. 31</li> </ul> </td> </tr> </table>		If undeposited FUTA tax is more than \$500 on...	Then deposit your tax by ...	<ul style="list-style-type: none"> <li>• March 31</li> <li>• June 30</li> <li>• Sept. 30</li> <li>• Dec. 31</li> </ul>	<ul style="list-style-type: none"> <li>• April 30</li> <li>• July 31</li> <li>• Oct. 31</li> <li>• Jan. 31</li> </ul>		Jan. 31	Locals that begin filing must continue to file even if the liability is \$0.	<ul style="list-style-type: none"> <li>• <a href="#">SMART TD Guide: Paying 940 Tax and 940 Tax Reporting</a> (PDF)</li> <li>• <a href="#">2020 Form 940</a> (FICA only requirement) (Fillable PDF)</li> <li>• <a href="#">IRS instructions: Form 940</a> (PDF)</li> </ul>
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<b>941 (or 944 upon notice from IRS)</b>	Rail only  Bus only  Rail/Bus combo	Federal income tax withheld, Social Security FICA and FICA Medicare	Due on the 15th of each month for the prior month's liability			Annual 944 taxes can replace 941 taxes ONLY if the IRS has notified you.  Rail Locals <b>MUST CHECK THE EXCEPTION BOX</b> to avoid FICA penalties.	<ul style="list-style-type: none"> <li>• <a href="#">SMART TD Guide: Paying 941 Tax</a> (PDF)</li> <li>• <a href="#">2021 Form 941</a> (Fillable PDF)</li> <li>• <a href="#">Form 941 Schedule B</a> (PDF)</li> <li>• <a href="#">IRS Form 941 instructions</a> (PDF)</li> <li>• <a href="#">SMART TD Guide: Paying 944 Tax</a> (PDF)</li> <li>• <a href="#">2020 Form 944</a> (Fillable PDF)</li> <li>• <a href="#">IRS Form 944 instructions</a> (PDF)</li> </ul>					