United States Railroad Retirement Board

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Worksheet for Computing Excess Railroad Retirement Taxes Withheld in 2012

If you worked for two or more employers in 2012, and your total earnings exceeded $81,900, too much tax may have been withheld. This worksheet was developed to help you determine and claim credit for the excess taxes being collected. If more than the maximum tax was withheld by a single employer, you must contact your employer for a refund. **There is a new procedure that must be followed to claim excess tax credits from the IRS**

To claim credit for excess **Tier I taxes** being collected, you must use your 2012 **Form 1040** income tax return. (*Note: You cannot claim credit for excess Tier I tax on Form 1040A or 1040EZ).* To claim credit for excess **Tier II taxes**, being collected, you must submit IRS **Form 843**.

1.	Add all social security and Tier I RRTA tax shown on Forms W-2 from all employers (not counting more than $4,624.20 for each employer.) Enter the sum in area 1c.		
1a. Amount of Tier I tax withheld by Employer #1 +	1b. Amount of Tier I tax withheld by Employer #2 =	**1c**. Total amount of Tier I tax withheld	
2.	Show Tier I RRTA tax on any unreported tips on Line 57 of **IRS Form 1040**. Also include any uncollected Tier I tax on group-term life insurance. Uncollected tax (UT) is shown in Item 12 of **IRS Form W-2**.	**2.** Total Tier I tax uncollected	
3.	Add the amounts shown in areas 1c and 2. Enter the sum in 3. (If the amount is $4,624.20 or less, enter "0" in box 5 and go to line 6.)	**3**. Total of 1c and 2	
4.	Employee 2012 RRTA **Tier I** tax limit.	**4.** $4,624.20	
5.	Subtract line 4 from line 3. Enter the remainder, which is your excess Tier I tax. This is the amount of tax credit which should be entered on Line 69 of **IRS Form 1040**.		**5.**
6.	Add Tier II RRTA tax from Forms W-2 from all employers (not counting more than $3,194.10 for each employer.) Enter the sum in area 6c.		
6a. Amount of Tier II tax withheld by Employer #1 +	6b. Amount of Tier II tax withheld by Employer #2 =	**6c**. Total amount of Tier II tax withheld	
7.	Show Tier II RRTA tax on any unreported tips on Line 57 of **IRS Form 1040**. Also include any uncollected Tier II tax on group-term life insurance. Uncollected tax (UT) is shown in Item 12 of **IRS Form W-2**.	**7.** Total Tier II tax uncollected	
8.	Add the amounts in 6c and 7. Enter the sum in 8. If the amount is $3,194.10 or less, no excess tax has been withheld.	**8**. Sum of 6c and 7	
9.	Employee 2012 RRTA **Tier 2** tax limit.	**9.** $3,194.10	
10.	Subtract line 9 from line 8. Enter the remainder, which is your excess Tier II tax. This is the amount of tax credit which should be entered in item 2 of **IRS Form 843**.		**10.**

For updated worksheets, call the Railroad Retirement Board's Quality Reporting Service Center at (312) 751-4992.
For more information, see IRS publication 505

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