Purpose of G-440

Every report completed using paper, cartridge, CD-ROM or disk media, must be accompanied by a completed and signed Form G-440, Report Specifications Sheet. If you file by Secure E-mail or FTP, you can fax the Form G-440 to the RRB. Reports filed on via Internet/ERS, do not require Form G-440.

Form G-440 is used for the following purposes:

- To verify receipt of the annual report;
- To identify the type of report that has been filed;
- To certify that the data furnished is correct.

If you have no compensated employees to report for the prior calendar year, complete only the appropriate items on the Form G-440.

Completion of Form G-440

Proper completion of Form G-440 is vital to the correct processing of the report. The correct entry of assigned employer BA numbers for all subsidiaries included in the report will prevent the subsidiaries report from being considered delinquent. Therefore, it is necessary to list all BA numbers for all employers included on automated media reports.

When you check the box for an Annual or Adjustment report in item 10, check all the related boxes to indicate the type of compensation and information included on the report (i.e. Sick Pay, Employee Addresses, etc.).

- Employers using a cartridge should make sure:
  - The cartridge number is entered in the appropriate item;
  - The corresponding cartridge is labeled;
  - The cartridge has a standard IBM format header label; and
  - The report includes a “grand total” record.

Recapitulation Sheet

On the reverse side of Form G-440 is the Recapitulation Sheet used for entry of report totals. The compensation totals are used to verify that the report processed correctly. The report totals must be completed for paper and diskette reports. If your automated media report includes report totals, you are not required to also provide that information on the Recapitulation Sheet. Although not required, you may wish to complete this section for all reports as an added check. The Sub-total Record and Grand Total Record formats are in Appendix I.
Recapitulation Sheet Entries

Be sure to complete the following entries on the Recapitulation Sheet.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Check only one box</td>
<td>Check the box that corresponds with the form that you are submitting (BA-3, BA-4).</td>
</tr>
<tr>
<td>2</td>
<td>Page__ of __</td>
<td>Enter the page number of the report you are recapping. The maximum number of report pages for a recapitulation sheet is 15. If more than 15 pages are being recapped, use more than one recap sheet and enter the grand total in Item 6.</td>
</tr>
<tr>
<td>3</td>
<td>Record Count</td>
<td>Enter the total number of lines used on each page of the form you are recapping. For example, if there are 10 employees included on the form you are submitting, the record count should correspond. If an employee appears on an adjustment report for more than one year, count each line item, not each employee.</td>
</tr>
<tr>
<td>4</td>
<td>Compensation Totals</td>
<td>Enter the compensation totals from the bottom of the report form. Enclose negative amounts in parentheses.</td>
</tr>
<tr>
<td>5</td>
<td>Record Totals</td>
<td>Enter the totals for each column.</td>
</tr>
<tr>
<td>6</td>
<td>Grand Totals</td>
<td>In the top right hand corner of the Recapitulation Sheet, you will see 'Page__ of __'. If more than one page is needed to do your recap, fill in the Grand Totals on the last page of the report (i.e. Page 5 of 5).</td>
</tr>
</tbody>
</table>