§ 209.3 Social security number required.
Each employer shall furnish to the Board a social security number for each employee for whom any report is submitted to the Board. Employers are encouraged to validate any social security number provided under this section.
(Approved by the Office of Management and Budget under control number 3220–0008)

§ 209.4 Method of filing.
Any report or information required to be furnished under this part shall be prepared in accordance with instructions of the Board and shall be filed with the Board electronically, which includes the use of magnetic tape, computer diskette, electronic data interchange, or on such form as prescribed by the Board. If not filed electronically, reports shall be transmitted by facsimile or mailed directly to the Board. Any report which includes, or should include, information for 250 or more employees must be filed electronically, as described in this section.

§ 209.5 Information regarding change in status.
It is the duty of each employer to promptly notify the Board of:
(a) Any change in the employer’s operations, ownership or control of the employer which affects its status as an employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act;
(b) Any change in the ownership or control by the employer in any company which may affect the status of the company as an employer under the Railroad Retirement Act or Railroad Unemployment Insurance Act; and
(c) The gain of ownership or control by the employer of any company which may give that company status as an employer under the Railroad Retirement Act and Railroad Unemployment Insurance Act. The notice must fully advise the Board of the type of change in ownership, the date of the change, the number of employees affected by the change and any other information pertinent to the change.

§ 209.6 Employers’ notice of death of employees.
Each employer shall notify the Board immediately of the death of an employee who, prior to the employee’s death, performed compensated service which has not been reported to the Board.
(Approved by the Office of Management and Budget under control number 3220–0005)

§ 209.7 Employers’ supplemental reports of service.
Each employer shall furnish the Board a report of the current year service of each employee who ceases work for the purpose of retiring under the provisions of the Railroad Retirement Act.

§ 209.8 Employers’ annual reports of creditable service and compensation.
Each year, on or before the last day of February, each employer is required to make an annual report of the creditable service and compensation (including a report that there is no compensation or service to report) of employees who performed compensated service in the preceding calendar year. The annual report shall include service and compensation previously furnished in supplemental reports and notices of death.

§ 209.9 Employers’ adjustment reports.
(a) The Board may request employers to submit adjustments to correct employee accounts when:
(1) Errors are detected in processing employers’ annual report;