

Form **CT-1 X**: Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund

(Rev. January 2012)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0001

Employer identification number (EIN)	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
RRB number	<input type="text"/>								
Name (as shown on latest Form CT-1)	<input type="text"/>								
Address	<input type="text"/>								
	Number		Street				Suite or room number		
	<input type="text"/>				<input type="text"/>	<input type="text"/>			
	City				State		ZIP code		

Return You Are Correcting ...

Enter the calendar year of the return you are correcting:

(YYYY)

Enter the date you discovered errors:

(MM / DD / YYYY)

Read the instructions before you complete this form. Use this form to correct errors made on Form CT-1, Employer's Annual Railroad Retirement Tax Return, for **one year only**. Type or print within the boxes. You **MUST** complete all three pages. Do not attach this form to Form CT-1.

Part 1: Select **ONLY** one process.

- ☐ **1. Adjusted railroad retirement tax return.** Check this box if you underreported amounts. Also check this box if you overreported amounts and you would like to use the adjustment process to correct the errors. You must check this box if you are correcting both underreported and overreported amounts on this form. The amount shown on line 18, if less than 0, may only be applied as a credit to your Form CT-1 for the tax period in which you are filing this form.
- ☐ **2. Claim.** Check this box if you overreported amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 18. Do not check this box if you are correcting **ANY** underreported amounts on this form.

Part 2: Complete the certifications.

- ☐ **3. I certify that I have filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.**

Note. If you are correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you are correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Employee Railroad Retirement Tax Act (RRTA) taxes consist of Tier I Employee tax, Tier I Employee Medicare tax, and Tier II Employee tax. Employer RRTA taxes consist of Tier I Employer tax, Tier I Employer Medicare tax, and Tier II Employer tax.

4. If you checked line 1 because you are adjusting overreported amounts, check all that apply. You must check at least one box.

I certify that:

- ☐ **a.** I repaid or reimbursed each affected employee for the Employee RRTA taxes overcollected in prior years. I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- ☐ **b.** The adjustment is only for Employer RRTA taxes. I could not find the affected employees or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- ☐ **c.** The adjustment is for RRTA taxes that I did not withhold from employee compensation.

5. If you checked line 2 because you are claiming a refund or abatement of overreported RRTA taxes, check all that apply.

You must check at least one box.

I certify that:

- ☐ **a.** I repaid or reimbursed each affected employee for the Employee RRTA taxes overcollected in prior years. I have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- ☐ **b.** I have a written consent from each affected employee stating that I may file this claim for Employee RRTA taxes overcollected in prior years. I also have a written statement from each employee stating that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- ☐ **c.** The claim is for Employer RRTA taxes only. I could not find the affected employees, each employee did not give me a written consent to file a claim for Employee RRTA taxes, or each employee did not give me a written statement that he or she has not claimed (or the claim was rejected) and will not claim a refund or credit for the overcollection.
- ☐ **d.** The claim is for RRTA taxes that I did not withhold from employee compensation.

Next 

Part 3: Enter the corrections for this year. If any line does not apply, leave it blank.

	Column 1 <i>Total corrected amount (for ALL employees)</i>	–	Column 2 <i>Amount originally reported or as previously corrected (for ALL employees)</i>	=	Column 3 <i>Difference (If this amount is a negative number, use a minus sign.)</i>	×		=	Column 4 <i>Tax correction</i>	
6a. Tier I Employer Tax–Compensation (from line 1 of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .062*		=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
*Use line 1a, not line 1, only for corrections to the 2010 Form CT-1.										
b. Number of qualified employees paid exempt compensation including sick pay April 1 - December 31, 2010 (from line 1c of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>				*Complete lines 6b and 6c only for corrections to the 2010 Form CT-1.	
c. Exempt compensation (other than tips and sick pay) paid to qualified employees April 1 - December 31, 2010 (from line 1d of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .062		=		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
7. Tier I Employer Medicare Tax–Compensation (from line 2 of Form CT-1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .0145		=		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
8. Tier II Employer Tax–Compensation (from line 3 of Form CT-1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions			<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
9. Tier I Employee Tax–Compensation (from line 4 of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .062*		=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
10. Tier I Employee Medicare Tax–Compensation (from line 5 of Form CT-1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .0145		=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
11. Tier II Employee Tax–Compensation (from line 6 of Form CT-1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions			<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
12a. Tier I Employer Tax–Sick Pay (from line 7 of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .062*		=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
*Use line 7a, not line 7, only for corrections to the 2010 Form CT-1.										
b. Exempt sick pay paid to qualified employees April 1 - December 31, 2010 (from line 7c of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .062*		=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
*Complete line 12b only for corrections to the 2010 Form CT-1.										
13. Tier I Employer Medicare Tax–Sick Pay (from line 8 of Form CT-1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .0145		=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
14. Tier I Employee Tax–Sick Pay (from line 9 of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .062*		=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
15. Tier I Employee Medicare Tax–Sick Pay (from line 10 of Form CT-1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .0145		=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
16. Tax Adjustments (from line 12 of Form CT-1)	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	See instructions			<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
17a. Number of qualified employees paid exempt compensation (including sick pay) March 19-31, 2010 (from line 15a of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>				*Complete lines 17a and 17b only for corrections to the 2010 Form CT-1.	
b. Exempt compensation (other than tips) paid to qualified employees March 19-31, 2010 (from line 15b of Form CT-1)*	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	× .062		=		<div style="border: 1px solid black; width: 100px; height: 20px;"></div>
18. Total. Combine the amounts in lines 6a through 17b of Column 4									<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	

If line 18 is less than 0:

- If you checked line 1, this is the amount you want applied as a credit to your Form CT-1 for the tax period in which you are filing this form.

- If you checked line 2, this is the amount you want refunded or abated.

If line 18 is more than 0, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see *Amount you owe* in the instructions for line 18.

Your correction may be subject to interest. For details, see *Penalties and Interest* in the separate Instructions for Form CT-1 X.

Next

Name	Employer identification number (EIN)	Calendar Year (YYYY)
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Part 4: Explain your corrections for this year.

☐ **19. Check here if any corrections you entered on a line include both underreported and overreported amounts.** Explain both your underreported and overreported amounts on line 21.

☐ **20. Check here if any corrections involve reclassified workers.** Explain on line 21.

21. You must give us a detailed explanation for how you determined your corrections. See the instructions.

Part 5: Sign here. You must complete all three pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form CT-1 and that I have examined this adjusted return or claim and any schedules or statements that are attached, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

Paid preparer use only

Check if you are self-employed ☐

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

Form CT-1 X: Which process should you use?

Type of errors
you are
correcting

**Underreported
amounts
ONLY**

Use the adjustment process to correct underreported amounts.

- Check the box on line 1.
- Pay the amount you owe from line 18 when you file Form CT-1 X.

**Overreported
amounts
ONLY**

The process you
use depends on
when you file
Form CT-1 X.

**If you are filing Form CT-1 X
MORE THAN 90 days before
the period of limitations on
credit or refund for Form
CT-1 expires . . .**

Choose either process to correct the overreported amounts.

Choose the adjustment process if you want the amount shown on line 18 credited to your Form CT-1 for the period in which you file Form CT-1 X. Check the box on line 1.

OR

Choose the claim process if you want the amount shown on line 18 refunded to you or abated. Check the box on line 2.

**If you are filing Form CT-1 X
WITHIN 90 days of the
expiration of the period of
limitations on credit or refund
for Form CT-1 . . .**

You must use the **claim process** to correct the overreported amounts. Check the box on line 2.

**BOTH
underreported
and
overreported
amounts**

The process you
use depends on
when you file
Form CT-1 X.

**If you are filing Form CT-1 X
MORE THAN 90 days before
the period of limitations on
credit or refund for Form CT-1
expires . . .**

Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts.

Choose the adjustment process if combining your underreported and overreported amounts results in a balance due or creates a credit that you want applied to Form CT-1.

- File one Form CT-1 X, and
- Check the box on line 1 and follow the instructions on line 18.

OR

Choose both the adjustment process and the **claim process** if you want the overreported amount refunded to you or abated.

File two separate forms.

1. For the adjustment process, file one Form CT-1 X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 18 when you file Form CT-1 X.

2. For the claim process, file a second Form CT-1 X to correct the overreported amounts. Check the box on line 2.

**If you are filing Form CT-1 X
WITHIN 90 days of the
expiration of the period of
limitations on credit or refund
for Form CT-1 . . .**

You must use **both** the adjustment process and claim process.

File two separate forms:

1. For the adjustment process, file one Form CT-1 X to correct the underreported amounts. Check the box on line 1. Pay the amount you owe from line 18 when you file Form CT-1 X.

2. For the claim process, file a second Form CT-1 X to correct the overreported amounts. Check the box on line 2.