

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

(Rev. February 2014)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0001

<b>Employer identification number (EIN)</b>	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>									
<b>RRB number</b>	<input type="text"/>									
<b>Name (as shown on latest Form CT-1)</b>	<input type="text"/>									
<b>Address</b>	<input type="text"/>									
	Number	Street				Suite or room number				
	<input type="text"/>				<input type="text"/>	<input type="text"/>				
	City				State	ZIP code				
	<input type="text"/>				<input type="text"/>	<input type="text"/>				
	Foreign country name				Foreign province/county		Foreign postal 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. Use a separate Form CT-1 X for each year that needs correction. 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. See page 4 for additional guidance.

- ☐ **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 20, if less than zero, 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 20. 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. Form CT-1 X cannot be used to correct overreported amounts of Tier I Employee Additional Medicare Tax unless the amounts were not withheld from employee compensation.

- 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 overcollected RRTA taxes for 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 adjustments are 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 and/or Tier I Employee Additional Medicare Tax 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 overcollected Employee RRTA taxes for 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 and/or Tier I Employee Additional Medicare Tax that I did not withhold from employee compensation.

Next 

Name	Employer identification number (EIN)	Calendar Year (YYYY)
------	--------------------------------------	----------------------

**Part 3: Enter the corrections for the calendar year you are correcting. 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>
<b>6. Tier I Employer Tax– Compensation</b> (Form CT-1, line 1)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .062	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>7. Tier I Employer Medicare Tax– Compensation</b> (Form CT-1, line 2)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .0145	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>8. Tier II Employer Tax– Compensation</b> (Form CT-1, line 3)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	See instructions	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>9. Tier I Employee Tax– Compensation</b> (Form CT-1, line 4)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .062*	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>10. Tier I Employee Medicare Tax– Compensation</b> (Form CT-1, line 5)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .0145	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>11. Tier I Employee Additional Medicare Tax–Compensation (other than sick pay)</b> (Form CT-1, line 6; only for years beginning after December 31, 2012)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .009	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>12. Tier II Employee Tax– Compensation</b> (Form CT-1, line 7 (line 6 for years ending before January 1, 2013))	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	See instructions	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>13. Tier I Employer Tax–Sick Pay</b> (Form CT-1, line 8 (line 7 for years ending before January 1, 2013))	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .062	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>14. Tier I Employer Medicare Tax– Sick Pay</b> (Form CT-1, line 9 (line 8 for years ending before January 1, 2013))	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .0145	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>15. Tier I Employee Tax–Sick Pay</b> (Form CT-1, line 10 (line 9 for years ending before January 1, 2013))	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .062*	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>16. Tier I Employee Medicare Tax– Sick Pay</b> (Form CT-1, line 11 (line 10 for years ending before January 1, 2013))	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .0145	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>17. Tier I Employee Additional Medicare Tax–Sick Pay</b> (Form CT-1, line 12; only for years beginning after December 31, 2012)	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	× .009	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>18. Tax Adjustments</b> (Form CT-1, line 14 (line 12 for years ending before January 1, 2013))	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	–	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	=	<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>	See instructions	= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
<b>19. Total.</b> Combine the amounts in lines 6 through 18 of Column 4. Continued on next page							= <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>

Next

**If line 20 is more than zero, 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 20.

[illegible]Form **CT-1 X** (Rev. 2-2014)

# 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 20 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 the adjustment process or the claim  
process to correct the overreported amounts.

**Choose the adjustment process** if you want the  
amount shown on line 20 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 20 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 20.

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 20 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  
the 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 20 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.