

Form **CT-1**

Department of the Treasury
Internal Revenue Service

Employer's Annual Railroad Retirement Tax Return

► Go to [www.irs.gov/ CT1](https://www.irs.gov/CT1) for instructions and the latest information.

OMB No. 1545-0001

2023



Form CT-1 (Rev. 2023) Catalog Number 72159U
Department of the Treasury **Internal Revenue Service** www.irs.gov



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Form **CT-1**Department of the Treasury
Internal Revenue Service**Employer's Annual Railroad Retirement Tax Return**

OMB No. 1545-0001

2023Go to www.irs.gov/CT1 for instructions and the latest information.**Type
or
Print**

Name

Employer identification number (EIN)

Address (number and street)

RRB number

City or town, state or province, country, and ZIP or foreign postal code

If **final return**,
check here ☐**Part I****Railroad Retirement Taxes.** On lines 1 through 12 below, enter the amount of compensation paid in 2023 for each tax. Then, multiply it by the rate shown and enter the tax.

		Compensation	Rate		Tax
1	Tier 1 Employer Tax—Compensation (other than tips and sick pay)	\$	× 6.2%	= 1	
2	Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay)	\$	× 1.45%	= 2	
3	Tier 2 Employer Tax—Compensation (other than tips)	\$	× 13.1%	= 3	
4	Tier 1 Employee Tax—Compensation (other than sick pay)	\$	× 6.2%	= 4	
5	Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$	× 1.45%	= 5	
6	Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$	× 0.9%	= 6	
7	Tier 2 Employee Tax—Compensation (for tips, see instructions)	\$	× 4.9%	= 7	
8	Tier 1 Employer Tax—Sick pay	\$	× 6.2%	= 8	
9	Tier 1 Employer Medicare Tax—Sick pay	\$	× 1.45%	= 9	

10	Tier 1 Employee Tax—Sick pay	\$ _____	× 6.2%	=	10		
11	Tier 1 Employee Medicare Tax—Sick pay	\$ _____	× 1.45%	=	11		
12	Tier 1 Employee Additional Medicare Tax—Sick pay	\$ _____	× 0.9%	=	12		
13	Total tax based on compensation (add lines 1 through 12)					13	
14	Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements.						
	Fractions of Cents \$ _____	±	Other \$ _____	=	14		
15	Total taxes after adjustments (line 13 as adjusted by line 14)					15	
16	Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021					16	
17a	Reserved for future use					17a	
b	Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021					17b	
c	Reserved for future use					17c	
d	Reserved for future use					17d	
18	Total nonrefundable credits. Add lines 16 and 17b					18	
19	Total taxes after adjustments and nonrefundable credits. Subtract line 18 from line 15					19	
20	Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X					20	

21	Reserved for future use	21	
22	Reserved for future use	22	
23	Refundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021	23	
24a	Reserved for future use	24a	
b	Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021	24b	
c	Reserved for future use	24c	
25	Total deposits and refundable credits. Add lines 20, 23, and 24b	25	
26	Reserved for future use	26	
27	Reserved for future use	27	
28	Balance due. If line 19 is more than line 25, enter the difference and see the instructions	28	
29	Overpayment. If line 25 is more than line 19, enter the difference \$ _____		

Check one: ☐ Apply to next return. ☐ Send a refund.

30	Qualified sick leave compensation for leave taken before April 1, 2021	30	
31	Qualified health plan expenses allocable to compensation reported on line 30	31	
32	Qualified family leave compensation for leave taken before April 1, 2021	32	
33	Qualified health plan expenses allocable to compensation reported on line 32	33	
34	Reserved for future use	34	
35	Reserved for future use	35	
36	Qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021	36	
37	Qualified health plan expenses allocable to qualified sick leave compensation reported on line 36 .	37	
38	Amounts under certain collectively bargained agreements allocable to qualified sick leave compensation reported on line 36	38	
39	Qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021	39	
40	Qualified health plan expenses allocable to qualified family leave compensation reported on line 39	40	
41	Amounts under certain collectively bargained agreements allocable to qualified family leave compensation reported on line 39	41	
42	Reserved for future use	42	
43	Reserved for future use	43	

- **All filers:** If line 19 is less than \$2,500, **don't** complete *Part II* or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the *Part II* instructions below.
- **Monthly schedule depositors:** Complete *Part II* below.

Part II **Record of Railroad Retirement Tax Liability**

Complete the *Monthly Summary of Railroad Retirement Tax Liability* below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier 1 and Tier 2 tax liability on the lines provided for each month.

If you were a **semiweekly** schedule depositor during any part of the year or you accumulated \$100,000 or more on any day during a deposit period, you **must** complete Form 945-A, Annual Record of Federal Tax Liability. **Don't** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

Your total tax liability for the year (line **V** below or line M on Form 945-A) must equal your total taxes for the year (Form CT-1, line 19).

Note: See the separate instructions for the deposit rules for railroad retirement taxes.

Monthly Summary of Railroad Retirement Tax Liability

Complete if *Part I*, line 19, is \$2,500 or more and you were a monthly schedule depositor.

Date compensation paid:

First month of quarter:

Tier 1 and Tier 2 taxes

I First month liability

Second month of quarter:

Tier 1 and Tier 2 taxes

II Second month liability

Third month of quarter:

Tier 1 and Tier 2 taxes

III Third month liability

IV Total for quarter, add
lines I, II, and III.

First Quarter	Second Quarter	Third Quarter	Fourth Quarter
January	April	July	October
February	May	August	November
March	June	September	December
V Total railroad retirement tax liability for the year. This must equal <i>Part I</i> , line 19			

**Third-
Party
Designee**

Do you want to allow another person to discuss this return with the IRS? See separate instructions. ☐ **Yes.** Complete the following. ☐ **No.**

Designee's
name

Phone
no.

Personal identification
number (PIN)

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**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature

Print Your
Name and Title

Date

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.

Form CT-1(V), Payment Voucher

Purpose of Form

Complete Form CT-1(V) if you're making a payment with Form CT-1. We will use the completed Form CT-1(V) to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form CT-1

To avoid a penalty, make a payment with Form CT-1 **only if** one of the following applies.

- Your total railroad retirement taxes for the year (Form CT-1, line 19) are less than \$2,500 and you're paying in full with a timely filed return.
- You're a monthly schedule depositor making a payment in accordance with the Accuracy of Deposits Rule. See the separate instructions for details. This amount may be \$2,500 or more.

Otherwise, you must make deposits by electronic funds transfer. Don't use Form CT-1(V) to make federal tax deposits. See *Electronic Deposit Requirement* in the separate instructions.



Use Form CT-1(V) when paying any amount with Form CT-1. However, if you pay an amount with Form CT-1 that should've been deposited, you may be subject to a penalty. See Penalties and Interest in the separate instructions.

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by visiting *www.irs.gov/EIN*. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form CT-1, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form CT-1.

Box 3—Name and address. Enter your business name and address as shown on Form CT-1.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form CT-1," and "2023" on your check or money order. Don't send cash. Don't staple Form CT-1(V) or your payment to Form CT-1 or to each other.
- Detach Form CT-1(V) and send it with your payment and Form CT-1 to the address in the Instructions for Form CT-1

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Detach Here and Mail With Your Payment and Form CT-1.

Form CT-1(V)

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0001

2023

Use this voucher when making a payment with Form CT-1.

1 Enter your employer identification number (EIN)	2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury."	Dollars	Cents
	3 Enter your business name.		
	Enter your address.		
	Enter city or town, state or province, country, and ZIP or foreign postal code.		

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You're required to give us this information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax. Our authority to ask for information is found in sections 6001, 6011, and 6012(a) and their regulations. Section 6109 requires you to provide your identifying number on the return. If you don't provide the information we ask for, or provide false or fraudulent information, you may be subject to penalties.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books and records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law.

Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose or give the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form CT-1 will vary depending on individual circumstances. The estimated average time is:

Recordkeeping	14 hr., 49 min.
Learning about the law or the form	2 hr., 7 min.
Preparing, copying, assembling, and sending the form to the IRS	4 hr., 51 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making Form CT-1 simpler, we would be happy to hear from you. You can send us comments from *www.irs.gov/FormComments*. Or write to Internal Revenue Service,

Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Don't send Form CT-1 to this address. Instead, see *Where To File* in the Instructions for Form CT-1.