

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

(Rev. February 2018)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0001

Employer identification number (EIN) -

RRB number

Name (as shown on latest Form CT-1)

Address

Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

Return You're Correcting ...

Enter the calendar year of the return you're correcting:

(YYYY)

Enter the date you discovered errors:

(MM / DD / YYYY)

Read the separate instructions before completing 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. Don't 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're 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're 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. Don't check this box if you're correcting ANY underreported amounts on this form.

Part 2: Complete the certifications.

3. I certify that I've 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're correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Employee Railroad Retirement Tax Act (RRTA) taxes consist of Tier 1 Employee tax, Tier 1 Employee Medicare tax, and Tier 2 Employee tax. Employer RRTA taxes consist of Tier 1 Employer tax, Tier 1 Employer Medicare tax, and Tier 2 Employer tax. Form CT-1 X can't be used to correct overreported amounts of Tier 1 Employee Additional Medicare Tax unless the amounts weren't withheld from employee compensation.

4. If you checked line 1 because you're 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 affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- b.** The adjustments are only for Employer RRTA taxes. I couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- c.** The adjustment is for RRTA taxes and/or Tier 1 Employee Additional Medicare Tax that I didn't withhold from employee compensation.

5. If you checked line 2 because your'e 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 affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't 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 affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- c.** The claim is for Employer RRTA taxes only. I couldn't find the affected employees; each affected employee didn't give me a written consent to file a claim for Employee RRTA taxes; or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
- d.** The claim is for RRTA taxes and/or Tier 1 Employee Additional Medicare Tax that I didn't withhold from employee compensation.

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Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't 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>
6. Tier 1 Employer Tax—Compensation (Form CT-1, line 1)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.062	= <input type="text"/>
7. Tier 1 Employer Medicare Tax—Compensation (Form CT-1, line 2)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.0145	= <input type="text"/>
8. Tier 2 Employer Tax—Compensation (Form CT-1, line 3)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	See instructions	<input type="text"/>
9. Tier 1 Employee Tax—Compensation (Form CT-1, line 4)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.062	= <input type="text"/>
10. Tier 1 Employee Medicare Tax—Compensation (Form CT-1, line 5)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.0145	= <input type="text"/>
11. Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (Form CT-1, line 6)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.009*	= <input type="text"/>
*Certain compensation reported in Column 3 shouldn't be multiplied by 0.009. See instructions.							
12. Tier 2 Employee Tax—Compensation (Form CT-1, line 7)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	See instructions	<input type="text"/>
13. Tier 1 Employer Tax—Sick Pay (Form CT-1, line 8)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.062	= <input type="text"/>
14. Tier 1 Employer Medicare Tax—Sick Pay (Form CT-1, line 9)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.0145	= <input type="text"/>
15. Tier 1 Employee Tax—Sick Pay (Form CT-1, line 10)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.062	= <input type="text"/>
16. Tier 1 Employee Medicare Tax—Sick Pay (Form CT-1, line 11)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.0145	= <input type="text"/>
17. Tier 1 Employee Additional Medicare Tax—Sick Pay (Form CT-1, line 12)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	× 0.009*	= <input type="text"/>
*Certain compensation reported in Column 3 shouldn't be multiplied by 0.009. See instructions.							
18. Tax Adjustments (Form CT-1, line 14)	<input type="text"/>	-	<input type="text"/>	=	<input type="text"/>	See instructions	<input type="text"/>
19. Total. Combine the amounts on lines 6 through 18 of Column 4. Continued on next page							<input type="text"/>

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

Type of errors
you're
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 by the time you file Form CT-1 X.

**Overreported
amounts
ONLY**

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

If you're 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're 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're 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 by the time 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're 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 by the time 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.