

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)   -

RRB number

Name (as shown on latest Form CT-1)

Address

Number Street Suite or room number

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>	
<b>6a. Tier I Employer Tax-Compensation</b> (from line 1 of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062*	<input style="width:100%;" type="text"/>	
*Use line 1a, not line 1, only for corrections to the 2010 Form CT-1.								
<b>b. Number of qualified employees paid exempt compensation including sick pay April 1 - December 31, 2010</b> (from line 1c of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		*Complete lines 6b and 6c only for corrections to the 2010 Form CT-1.	
<b>c. Exempt compensation (other than tips and sick pay) paid to qualified employees April 1 - December 31, 2010</b> (from line 1d of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062	<input style="width:100%;" type="text"/>	
<b>7. Tier I Employer Medicare Tax-Compensation</b> (from line 2 of Form CT-1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .0145	<input style="width:100%;" type="text"/>	
<b>8. Tier II Employer Tax-Compensation</b> (from line 3 of Form CT-1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>	
<b>9. Tier I Employee Tax-Compensation</b> (from line 4 of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062*	<input style="width:100%;" type="text"/>	
*Multiply by .042 in line 9 instead of .062 only for corrections to the 2011 Form CT-1.								
<b>10. Tier I Employee Medicare Tax-Compensation</b> (from line 5 of Form CT-1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .0145	<input style="width:100%;" type="text"/>	
<b>11. Tier II Employee Tax-Compensation</b> (from line 6 of Form CT-1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>	
<b>12a. Tier I Employer Tax-Sick Pay</b> (from line 7 of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062*	<input style="width:100%;" type="text"/>	
*Use line 7a, not line 7, only for corrections to the 2010 Form CT-1.								
<b>b. Exempt sick pay paid to qualified employees April 1 - December 31, 2010</b> (from line 7c of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062*	<input style="width:100%;" type="text"/>	
*Complete line 12b only for corrections to the 2010 Form CT-1.								
<b>13. Tier I Employer Medicare Tax-Sick Pay</b> (from line 8 of Form CT-1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .0145	<input style="width:100%;" type="text"/>	
<b>14. Tier I Employee Tax-Sick Pay</b> (from line 9 of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062*	<input style="width:100%;" type="text"/>	
*Multiply by .042 in line 14 instead of .062 only for corrections to the 2011 Form CT-1.								
<b>15. Tier I Employee Medicare Tax-Sick Pay</b> (from line 10 of Form CT-1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .0145	<input style="width:100%;" type="text"/>	
<b>16. Tax Adjustments</b> (from line 12 of Form CT-1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>	
<b>17a. Number of qualified employees paid exempt compensation (including sick pay) March 19-31, 2010</b> (from line 15a of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>		*Complete lines 17a and 17b only for corrections to the 2010 Form CT-1.	
<b>b. Exempt compensation (other than tips) paid to qualified employees March 19-31, 2010</b> (from line 15b of Form CT-1)*	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062	<input style="width:100%;" type="text"/>	
<b>18. Total.</b> Combine the amounts in lines 6a through 17b of Column 4								<input style="width:100%;" type="text"/>

**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



# 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.