

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

(Rev. March 2021)

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			
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'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 four pages. Don't attach this form to Form CT-1 unless you're reclassifying workers; see the instructions for line 34.

Part 1: Select ONLY one process. See page 5 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 26, 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 26. 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 you're 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.

Next ►

Name	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
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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"/>	$\times 0.062 =$ <input type="text"/>
7. Tier 1 Employer Medicare Tax—Compensation (Form CT-1, line 2)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.0145 =$ <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"/>	$\times 0.062 =$ <input type="text"/>
10. Tier 1 Employee Medicare Tax—Compensation (Form CT-1, line 5)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.0145 =$ <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"/>	$\times 0.009^* =$ <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"/>	$\times 0.062 =$ <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"/>	$\times 0.0145 =$ <input type="text"/>
15. Tier 1 Employee Tax—Sick Pay (Form CT-1, line 10)	<input type="text"/>	<input type="text"/>	<input type="text"/>	$\times 0.062 =$ <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"/>	$\times 0.0145 =$ <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"/>	$\times 0.009^* =$ <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. Nonrefundable portion of credit for qualified sick and family leave compensation (Form CT-1, line 16)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
20. Nonrefundable portion of employee retention credit (Form CT-1, line 17)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
21. Subtotal. Combine the amounts on lines 6 through 20 of Column 4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22. Deferred amount of the Tier 1 Employer Tax (Form CT-1, line 21)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
23. Deferred amount of the Tier 1 Employee Tax (Form CT-1, line 22)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
24. Refundable portion of credit for qualified sick and family leave compensation (Form CT-1, line 23)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>
25. Refundable portion of employee retention credit (Form CT-1, line 24)	<input type="text"/>	<input type="text"/>	<input type="text"/>	See instructions <input type="text"/>

Next ►

Name	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
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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. (continued)

26. Total. Combine the amount on lines 21 through 25 of Column 4

If line 26 is less than zero:

- 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're filing this form.

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

If line 26 is more than zero, this is the amount you owe. Pay this amount by the time you file this return. For information on how to pay, see *Amount you owe* in the instructions for line 26.

Column 1	Column 2	Column 3
<i>Total corrected amount (for ALL employees)</i>	<i>Amount originally reported or as previously corrected (for ALL employees)</i>	<i>Difference (If this amount is a negative number, use a minus sign.)</i>

27. Qualified sick leave compensation (Form CT-1, line 30) - =

28. Qualified health plan expenses allocable to qualified sick leave compensation (Form CT-1, line 31) - =

29. Qualified family leave compensation (Form CT-1, line 32) - =

30. Qualified health plan expenses allocable to qualified family leave compensation (Form CT-1, line 33) - =

31. Qualified compensation for the employee retention credit (Form CT-1, line 34) - =

32. Qualified health plan expenses allocable to qualified compensation for the employee retention credit (Form CT-1, line 35) - =

Name	Employer identification number (EIN)	Correcting Calendar Year (YYYY)
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Part 4: Explain your corrections for the calendar year you're correcting.

- 33. 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 35.

34. Check here if any corrections involve reclassified workers. Explain on line 35.

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

Part 5: Sign here. You must complete all four 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, including any 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.



**Sign your
name here**

For more information about the study, please contact the study team at 1-800-258-4929 or visit www.cancer.gov.

Print your
name here

Print your
title here

Date

/ /

Best daytime phone

Paid Preparer Use Only

Check if you're self-employed

Preparer's name

ANSWER The answer is 1000.

PTIN

Preparer's signature

For more information about the study, please contact Dr. John Smith at (555) 123-4567 or via email at john.smith@researchinstitute.org.

Part 1

Firm's name

For more information about the study, please contact Dr. John Smith at (555) 123-4567 or via email at john.smith@researchinstitute.org.

Add

State

100

3D models

ANSWER

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

Underreported amounts ONLY	<p>Use the adjustment process to correct underreported amounts.</p> <ul style="list-style-type: none">• Check the box on line 1.• Pay the amount you owe from line 26 by the time you file Form CT-1 X.	
Overreported amounts ONLY	<p>The process you use depends on when you file Form CT-1 X.</p> <p>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...</p>	<p>Choose either the adjustment process or the claim process to correct the overreported amounts.</p> <p>Choose the adjustment process if you want the amount shown on line 26 credited to your Form CT-1 for the period in which you file Form CT-1 X. Check the box on line 1.</p> <p>OR</p> <p>Choose the claim process if you want the amount shown on line 26 refunded to you or abated. Check the box on line 2.</p>
	<p>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...</p>	<p>You must use the claim process to correct the overreported amounts. Check the box on line 2.</p>
BOTH underreported and overreported amounts	<p>The process you use depends on when you file Form CT-1 X.</p> <p>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...</p>	<p>Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported amounts.</p> <p>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.</p> <ul style="list-style-type: none">• File one Form CT-1 X, and• Check the box on line 1 and follow the instructions on line 26. <p>OR</p> <p>Choose both the adjustment process and the claim process if you want the overreported amount refunded to you or abated.</p> <p>File two separate forms.</p> <ol style="list-style-type: none">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 26 by the time you file Form CT-1 X.For the claim process, file a second Form CT-1 X to correct the overreported amounts. Check the box on line 2.
	<p>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...</p>	<p>You must use both the adjustment process and the claim process.</p> <p>File two separate forms.</p> <ol style="list-style-type: none">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 26 by the time you file Form CT-1 X.For the claim process, file a second Form CT-1 X to correct the overreported amounts. Check the box on line 2.