

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

(Rev. April 2025)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0029

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 five pages. Don't attach this form to Form CT-1 unless you're reclassifying workers; see the instructions for line 42.

Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment tax credits.

- 1. Adjusted railroad retirement tax return.** Check this box if you underreported tax amounts. Also check this box if you overreported tax 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 tax 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 tax 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 tax 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 tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax 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 they haven'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 they haven'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 they haven'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 they haven'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 they haven'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.

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)	.	-	.	=	.	× 0.062 =	.	
7. Tier 1 Employer Medicare Tax—Compensation (Form CT-1, line 2)	.	-	.	=	.	× 0.0145 =	.	
8. Tier 2 Employer Tax—Compensation (Form CT-1, line 3)	.	-	.	=	.	See instructions	.	
9. Tier 1 Employee Tax—Compensation (Form CT-1, line 4)	.	-	.	=	.	× 0.062 =	.	
10. Tier 1 Employee Medicare Tax—Compensation (Form CT-1, line 5)	.	-	.	=	.	× 0.0145 =	.	
11. Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (Form CT-1, line 6)	.	-	.	=	.	× 0.009*	.	
* 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)	.	-	.	=	.	See instructions	.	
13. Tier 1 Employer Tax—Sick Pay (Form CT-1, line 8)	.	-	.	=	.	× 0.062 =	.	
14. Tier 1 Employer Medicare Tax—Sick Pay (Form CT-1, line 9)	.	-	.	=	.	× 0.0145 =	.	
15. Tier 1 Employee Tax—Sick Pay (Form CT-1, line 10)	.	-	.	=	.	× 0.062 =	.	
16. Tier 1 Employee Medicare Tax—Sick Pay (Form CT-1, line 11)	.	-	.	=	.	× 0.0145 =	.	
17. Tier 1 Employee Additional Medicare Tax—Sick Pay (Form CT-1, line 12)	.	-	.	=	.	× 0.009*	.	
* Certain compensation reported in Column 3 shouldn't be multiplied by 0.009. See instructions.								
18. Tax Adjustments (Form CT-1, line 14)	.	-	.	=	.	See instructions	.	
19. Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021 (Form CT-1, line 16)	.	-	.	=	.	See instructions	.	
20a. Reserved for future use	.	-	.	=	.		.	
20b. Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 17b)	.	-	.	=	.	See instructions	.	
20c. Nonrefundable portion of COBRA premium assistance credit (Form CT-1, line 17c)	.	-	.	=	.	See instructions	.	
20d. Number of individuals provided COBRA premium assistance (Form CT-1, line 17d)	.	-	.	=	.		.	
21. Subtotal. Combine the amounts on lines 6 through 20c of Column 4

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank. (continued)

	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>
22. Reserved for future use
23. Reserved for future use
24. Refundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021 (Form CT-1, line 23)	.		.		.	See instructions	.
25a. Reserved for future use
25b. Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 24b)	.		.		.	See instructions	.
25c. Refundable portion of COBRA premium assistance credit (Form CT-1, line 24c)	.		.		.	See instructions	.
26. Total. Combine the amount on lines 21 through 25c of Column 4							.
<p>If line 26 is less than zero:</p> <ul style="list-style-type: none"> • 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. <p>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 <i>Amount you owe</i> in the instructions for line 26.</p>							
27. Qualified sick leave compensation for leave taken before April 1, 2021 (Form CT-1, line 30)	.		.		.		
28. Qualified health plan expenses allocable to qualified sick leave compensation for leave taken before April 1, 2021 (Form CT-1, line 31)	.		.		.		
29. Qualified family leave compensation for leave taken before April 1, 2021 (Form CT-1, line 32)	.		.		.		
30. Qualified health plan expenses allocable to qualified family leave compensation for leave taken before April 1, 2021 (Form CT-1, line 33)	.		.		.		
31. Reserved for future use
32. Reserved for future use

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank. (continued)

Caution: Lines 33–40 don't apply to years beginning before January 1, 2021.

	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>
33. Qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 36)	.	–	.	=	.
34. Qualified health plan expenses allocable to qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 37)	.	–	.	=	.
35. Amounts under certain collectively bargained agreements allocable to qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 38)	.	–	.	=	.
36. Qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 39)	.	–	.	=	.
37. Qualified health plan expenses allocable to qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 40)	.	–	.	=	.
38. Amounts under certain collectively bargained agreements allocable to qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 41)	.	–	.	=	.
39. Reserved for future use	.	–	.	=	.
40. Reserved for future use	.	–	.	=	.

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

Type of errors you're correcting

Unless otherwise specified in the separate instructions, an underreported employment tax credit should be treated like an overreported tax amount. An overreported employment tax credit should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see *Correcting an employment tax credit* in the separate instructions.

Underreported tax amounts ONLY

Use the adjustment process to correct underreported tax amounts.

- Check the box on line 1.
- Pay the amount you owe from line 26 by the time you file Form CT-1 X.

Overreported tax 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 tax amounts.
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.

OR

Choose the claim process if you want the amount shown on line 26 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 tax amounts. Check the box on line 2.

BOTH underreported and overreported tax 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 tax amounts.

Choose the adjustment process if combining your underreported tax amounts and overreported tax 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 26.

OR

Choose both the adjustment process and the claim process if you want the overreported tax 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 tax amounts. Check the box on line 1. Pay the amount you owe from line 26 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 tax 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 tax amounts. Check the box on line 1. Pay the amount you owe from line 26 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 tax amounts. Check the box on line 2.