

Instructions for Form CT-1 X

(Rev. February 2014)



Department of the Treasury
Internal Revenue Service

Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form CT-1 X and its instructions, such as legislation enacted after they were published, go to www.irs.gov/ct1x.

What's New

Correcting compensation (including tips) and sick pay subject to Tier I Employee Additional Medicare Tax withholding. Beginning in 2013, compensation (including tips) and sick pay subject to Tier I Employee Additional Medicare Tax withholding are reported on Form CT-1, lines 6 and 12. Any errors discovered on a previously filed Form CT-1 are corrected on Form CT-1 X, lines 11 and 17. For more information about Tier I Employee Additional Medicare Tax withholding, see the Instructions for Form CT-1 and go to IRS.gov and enter "Additional Medicare Tax" in the search box. See the instructions for lines 11 and 17 for more information on the types of errors that can be corrected and how the correction is reported on Form CT-1 X.

Tier I Employee tax rate for 2013. The Tier I Employee tax rate is 6.2% and the Tier I Employer tax rate is 6.2% (12.4% total). In 2011 and 2012, the Tier I Employee tax rate was 4.2% and Tier I Employer tax rate was 6.2% (10.4% total). Be sure to use the correct rate when reporting correct amounts on lines 9 and 15.

Period of limitations to make certain corrections expired. Generally, you may correct overreported taxes on a previously filed Form CT-1 if you file Form CT-1 X within 3 years of the date Form CT-1 was filed or 2 years from the date you paid the tax reported on Form CT-1, whichever is later. For purposes of the period of limitations, Form CT-1 is considered filed on the last day in February of the succeeding year if filed before that date.

The period of limitations to correct the qualified employer's Tier I tax exemption for 2010 and the qualified employer's Tier I tax credit for 2010 expired on February 28, 2014, for most employers. The lines formerly used for these corrections were removed from Form CT-1 X. If the period of limitations for any of these corrections is still open, you will need to file the February 2013 revision of Form CT-1 X. The February 2013 revision of Form CT-1 X is available on IRS.gov.

Retroactive increase in excludible transit benefits for 2012. The American Taxpayer Relief Act (ATRA) increased the monthly transit benefit exclusion from \$125 per participating employee to \$240 per participating employee for the period of January 1, 2012, through December 31, 2012. See Notice 2013-8, 2013-7 I.R.B. 486, available at www.irs.gov/irb/2013-07_IRB/ar08.html.

General Instructions: Understanding Form CT-1 X

What Is the Purpose of Form CT-1 X?

Use Form CT-1 X to correct errors on a previously filed Form CT-1. Use Form CT-1 X to correct:

- Tier I Employee tax, Tier I Employee Medicare tax, Tier I Employee Additional Medicare Tax, and Tier II Employee tax;
- Tier I Employer tax, Tier I Employer Medicare tax, and Tier II Employer tax.

Use Form 843, Claim for Refund and Request for Abatement, to request a refund or abatement of assessed interest or penalties. Do not request abatement of assessed interest or penalties on Form CT-1 or Form CT-1 X.



We use the terms "correct" and "corrections" on Form CT-1 X and in these instructions to include interest-free adjustments under sections 6205 and 6413 and claims for refund and abatement under sections 6402, 6414, and 6404. See Rev. Rul. 2009-39 for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Rev. Rul. 2009-39, 2009-52 I.R.B. 951 at www.irs.gov/irb/2009-52_IRB/ar14.html.

When you discover an error on a previously filed Form CT-1, you must:

- Correct that error using Form CT-1 X,
- File a separate Form CT-1 X for each Form CT-1 that you are correcting, and
- File Form CT-1 X separately. **Do not** file Form CT-1 X with Form CT-1.

If you did not file a Form CT-1 for one or more years, **do not** use Form CT-1 X. Instead, file Form CT-1 for each of those years. See also *When Should You File Form CT-1 X*, later. However, if you did not file Forms CT-1 because you improperly treated workers as independent contractors or nonemployees and are now reclassifying them as employees, see the instructions for line 22, later.

Report the correction of underreported and overreported amounts for the same tax period on a single Form CT-1 X, unless you are requesting a refund or abatement. If you are requesting a refund or abatement and are correcting both underreported and overreported amounts, file one Form CT-1 X correcting the underreported amounts only and a second Form CT-1 X correcting the overreported amounts.

You will use the adjustment process if you underreported employment taxes and are making a payment, or if you overreported employment taxes and will be applying the credit to Form CT-1 for the period

during which you file Form CT-1 X. However, see the *Caution* under *Is There a Deadline for Filing Form CT-1 X*, later, if you are correcting overreported amounts during the last 90 days of a period of limitations. You will use the claim process if you overreported employment taxes and are requesting a refund or abatement of the overreported amount. Follow the chart on the back of Form CT-1 X for help in choosing whether to use the adjustment process or the claim process. Be sure to provide a detailed explanation on line 23 for each correction that you show on Form CT-1 X.

Continue to report current year adjustments on Form CT-1, line 14.

You have additional requirements to complete when filing Form CT-1 X, such as certifying that you filed (or will file) all applicable Forms W-2, Wage and Tax Statements, and Forms W-2c, Corrected Wage and Tax Statements, with the Social Security Administration (SSA). For corrections of overreported Tier I and Tier II taxes, you must make any certifications that apply to your situation.

Be sure to give us a detailed explanation on line 23 for each correction you show on Form CT-1 X.



Do not use Form CT-1 X to correct Form 941, 941-SS, 943, 944, or 945. Instead, use the "X" form that corresponds to those forms (Form 941-X, 943-X, 944-X, or 945-X).

Where Can You Get Help?

For help filing Form CT-1 X or for questions about RRTA taxes and tax corrections, you can:

- Call the IRS Business and Specialty Tax Line toll free at 1-800-829-4933 or 1-800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability) Monday–Friday from 7:00 a.m. – 7:00 p.m. local time (Alaska and Hawaii follow Pacific time).
- Visit the IRS website at www.irs.gov/businesses and click on the *Employment Taxes* link under *Businesses Topics*, or
- See Pub. 15 (Circular E), Employer's Tax Guide.

See also *How Can You Order Forms, Instructions, and Publications from the IRS*, later.

When Should You File Form CT-1 X?

File Form CT-1 X when you discover an error on a previously filed Form CT-1.

However, if your only errors on Form CT-1 relate to RRTA tax liabilities reported in Part II of Form CT-1 or on Form 945-A, Annual Record of Federal Tax Liability, do not file Form CT-1 X. To correct federal tax liabilities reported in Part II of Form CT-1, file Form 945-A, but only enter the monthly totals. The daily entries are not required. For more information about correcting RRTA tax liabilities reported on Form 945-A, see the Form 945-A instructions.

Due dates. The due date for filing Form CT-1 X depends on when you discover an error and if you underreported or overreported tax. If you underreported tax, see *Underreported tax*, later. For overreported amounts, you may choose to either make an interest-free adjustment or file a claim for refund or abatement. If you are correcting

overreported amounts, see *Overreported tax—adjustment process* or *Overreported tax—claim process*, later.

If any due date falls on a Saturday, Sunday, or legal holiday, you may file Form CT-1 X on the next business day. If we receive Form CT-1 X after the due date, we will treat Form CT-1 X as filed on time if the envelope containing Form CT-1 X is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service on or before the due date, or sent by an IRS-designated private delivery service on or before the due date. If you do not follow these guidelines, we will consider Form CT-1 X filed when it is actually received. See Pub. 15 (Circular E) for more information on legal holidays and IRS-designated private delivery services.

Underreported tax. If you are correcting underreported tax, you must file Form CT-1 X by the due date of the return for the return period in which you discovered the error and pay the amount you owe by the time you file. Filing and paying on time generally will ensure that your correction is interest free and not subject to failure-to-pay or failure-to-deposit penalties. See *What About Penalties and Interest*, later. For details on how to make a payment, see the instructions for line 20, later.

If Form CT-1 X is filed late (after the due date of the return for the return period in which you discovered the error), you must attach an amended Form 945-A to Form CT-1 X. Otherwise, the IRS may assess an "averaged" failure-to-deposit penalty. The total tax reported on Form 945-A, line M, must match the corrected total tax (Form CT-1, line 15 (line 13 for years ending before January 1, 2013), combined with any correction reported on Form CT-1 X, line 20) for the year, less any previous abatements and interest-free tax assessments.

Example—You owe tax. On March 11, 2013, you discovered that you underreported \$1,000 of RRTA compensation on your 2012 Form CT-1. File Form CT-1 X and pay the amount you owe by February 28, 2014, because you discovered the error in 2013, and February 28, 2014, is the due date for that year. If you file Form CT-1 X before February 28, 2014, pay the amount you owe by the time you file.

Overreported tax—adjustment process. If you overreported tax and choose to apply the credit to Form CT-1, file an adjusted return on Form CT-1 X as soon as possible after you discover the error but more than 90 days before the period of limitations on the credit or refund for Form CT-1 expires. See *Is There a Deadline for Filing Form CT-1 X*, later.



Form CT-1 X cannot be used to correct overreported amounts of Tier I Employee Additional Medicare Tax unless the amounts were not withheld from employee compensation.

Example—You want your credit applied to Form CT-1. You filed your 2013 Form CT-1 on February 25, 2014, and payments were timely made. On May 2, 2014, you discover that you overreported tax on your 2013 Form CT-1. You file Form CT-1 X on June 3, 2014. The IRS treats your credit as a tax deposit made on January 1, 2014. When you file your 2014 Form CT-1, include the

amount from Form CT-1 X, line 20, on the "Total railroad retirement tax deposits" line of your 2014 Form CT-1.

Overreported tax—claim process. If you overreported tax on Form CT-1, you may choose to file a claim for refund or abatement on Form CT-1 X any time before the period of limitations on credit or refund expires on Form CT-1. If you also need to correct **any** underreported amounts, you must file another Form CT-1 X reporting only corrections to the underreported amounts. See *Is There a Deadline for Filing Form CT-1 X*, later.



You may not file a refund claim to correct Tier I Employee Additional Medicare Tax actually withheld from employees.

Is There a Deadline for Filing Form CT-1 X?

Generally, you may correct overreported taxes on a previously filed Form CT-1 if you file Form CT-1 X within 3 years of the date Form CT-1 was filed or 2 years from the date you paid the tax reported on Form CT-1, whichever is later. You may correct underreported taxes on a previously filed Form CT-1 if you file Form CT-1 X within 3 years of the date the Form CT-1 was filed. We call each of these time frames a "period of limitations." For purposes of the period of limitations, Form CT-1 is considered filed on the last day in February of the succeeding year if filed before that date.

Example. You filed your 2013 Form CT-1 on January 28, 2014, and payments were timely made. The IRS treats the return as if it were filed on February 28, 2014. On January 13, 2017, you discover that you overreported RRTA compensation on that form by \$10,000. To correct the error you must file Form CT-1 X by February 28, 2017, which is the end of the period of limitations, and use the claim process.



If you file Form CT-1 X to correct overreported amounts in the last 90 days of a period of limitations (after November 30, 2016, in the example above), you must use the claim process. You cannot use the adjustment process. If you also are correcting underreported amounts, you must file another Form CT-1 X to correct the underreported amounts using the adjustment process and pay any tax due.

Where Should You File Form CT-1 X?

Send your completed Form CT-1 X to:

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999-0007

How Should You Complete Form CT-1 X?

Use a Separate Form CT-1 X for Each Year You Are Correcting

Use a separate Form CT-1 X for each Form CT-1 that you are correcting. For example, if you found errors on your

Forms CT-1 for 2012 and 2013, file one Form CT-1 X to correct the 2012 Form CT-1. File a second Form CT-1 X to correct the 2013 Form CT-1.

EIN, RRB Number, Name, and Address

Enter your EIN, RRB number, name, and address in the spaces provided. Also enter your name and EIN on the top of pages 2 and 3, and on any attachments. If your address has changed since you filed your Form CT-1, enter the corrected information and the IRS will update your address of record.

Return You Are Correcting

Enter the calendar year of the Form CT-1 you are correcting at the top of page 1. Enter the calendar year on pages 2 and 3 and on any attachments. Be sure to write your name, EIN, "Form CT-1 X," and calendar year on the top of any attachments.

Enter the Date You Discovered Errors

You **must** enter the date you discovered errors. You discover an error when you have enough information to be able to correct it. If you are reporting several errors that you discovered at different times, enter the earliest date you discovered an error here. Report any subsequent dates and related errors on line 23.

Must You Make an Entry on Each Line?

You must provide all of the information requested at the top of page 1 of Form CT-1 X. You must check one box (but not both) in Part 1. In Part 2, you must check the box on line 3 and any applicable boxes on lines 4 and 5. In Part 3, if any line does not apply, leave it blank. Complete Parts 4 and 5 as instructed.

How Should You Report Negative Amounts?

Form CT-1 X uses negative numbers to show reductions in tax (credits) and positive numbers to show additional tax (amounts you owe).

When reporting a negative amount in columns 3 and 4, use a minus sign instead of parentheses. For example, enter "-10.59" instead of "(10.59)." However, if you are completing the return on your computer and your software only allows you to use parentheses to report negative amounts, you may use them.

How Should You Make Entries on Form CT-1 X?

You can help the IRS process Form CT-1 X timely and accurately if you follow these guidelines.

- Type or print your entries.
- Use Courier font (if possible) for all typed or computer-generated entries.
- Omit dollar signs. You may use commas and decimal points, if desired. Enter dollar amounts to the left of any preprinted decimal point and cents to the right of it.
- Always show an amount for cents. Do not round entries to whole dollars.
- Complete all three pages and sign Form CT-1 X on page 3.
- Staple multiple sheets in the upper-left corner.

What About Penalties and Interest?

Generally, your correction of an underreported amount will not be subject to a failure-to-pay penalty, failure-to-deposit penalty, or interest if you:

- File on time (by the due date of the year in which you discover the error),
- Pay the amount shown on line 20 **by the time you file Form CT-1 X**,
- Enter the date you discovered the error, and
- Explain in detail the grounds and facts relied on to support the correction.

No correction will be eligible for interest-free treatment if any of the following apply.

- The underreported amounts relate to an issue that was raised in an examination of a prior period.
- You knowingly underreported your employment tax liability.
- You received a notice and demand for payment.
- You received a Notice of Determination of Worker Classification.

If you receive a notice about a penalty after you file this return, reply to the notice with an explanation and we will determine if you meet reasonable-cause criteria. Do not attach an explanation when you file your return.

Overview of the Process

The process to correct a previously filed Form CT-1 or file a claim is outlined below.

If you underreported the tax. If you underreported the tax on a previously filed Form CT-1, check the box on line 1 and **pay** any additional amount you owe by the time you file Form CT-1 X. For details on how to make a payment, see the instructions for line 20, later.

Example—You underreported RRTA taxes. On June 21, 2013, you discovered an error that results in additional tax on your 2012 Form CT-1. File Form CT-1 X by February 28, 2014, and pay the amount you owe by the time you file. See *When Should You File Form CT-1 X*, earlier. **Do not** attach Form CT-1 X to your 2013 Form CT-1.

If you overreported the tax. If you overreported the tax on a previously filed Form CT-1, choose one of the following options.

- **Use the adjustment process.** Check the box on line 1 to apply any credit (negative amount) from line 20 to Form CT-1 for the year during which you file Form CT-1 X.
- **Use the claim process.** Check the box on line 2 to file a claim on Form CT-1 X requesting a refund or abatement of the amount shown on line 20.

TIP To ensure that the IRS has enough time to process a credit for an **overreporting adjustment** in the year during which you file Form CT-1 X, you are encouraged to file Form CT-1 X correcting the overreported amount in the first 11 months of a year. For example, if you discover an overreported amount in December, you may want to file Form CT-1 X in the first 11 months of the next year. However, there must be 90 days remaining on the period of limitations when you file Form CT-1 X. See the Caution under Is There a Deadline for Filing Form CT-1 X, earlier. This should

ensure that the IRS will have enough time to process the Form CT-1 X so that the credit will be posted before you file Form CT-1, thus avoiding an erroneous balance due notice from the IRS. See the example next.

Example—You want your overreported tax applied as a credit on Form CT-1. On December 18, 2014, you discover you overreported your tax on your 2013 Form CT-1 and want to choose the adjustment process. To allow the IRS enough time to process the credit, you file Form CT-1 X on February 6, 2015, and take the credit on your 2015 Form CT-1.

Specific Instructions

Part 1: Select ONLY One Process

Because Form CT-1 X may be used to file either an adjusted railroad retirement tax return or a claim for refund or abatement, you **must** check one box on either line 1 or line 2. Do not check both boxes.

1. Adjusted Railroad Retirement Tax Return

Check the box on line 1 if you are correcting underreported amounts or overreported amounts and you would like to use the adjustment process to correct the errors.

If you are correcting both underreported amounts and overreported amounts on this form, you **must** check this box. If you check this box, any negative amount shown on line 20 will be applied as a credit (tax deposit) to your Form CT-1 for the year in which you are filing this form. See *Example—You want your overreported tax applied as a credit to Form CT-1*, earlier.



Form CT-1 X cannot be used to correct overreported amounts of Tier I Employee Additional Medicare Tax unless the amounts were not withheld from employee compensation.

If you owe tax. Pay the amount shown on line 20 by the time you file Form CT-1 X. Generally, you will not be charged interest if you file on time, pay on time, enter the date you discovered the error, and explain the correction on line 23.

If you have a credit. You overreported RRTA taxes (you have a negative amount on line 20) and want the IRS to apply the credit to Form CT-1 for the period during which you filed Form CT-1 X. The IRS will apply your credit on the first day of the Form CT-1 year during which you filed Form CT-1 X. However, the credit you show on Form CT-1 X, line 20, may not be fully available on your Form CT-1 if the IRS corrects it during processing or you owe other taxes, penalties, or interest. The IRS will notify you if your claimed credit changes or if the amount available as a credit on Form CT-1 was reduced because of unpaid taxes, penalties, or interest.



Do not check the box on line 1 if you are correcting overreported amounts and the period of limitations on credit or refund for Form CT-1 will expire within 90 days of the date you file Form CT-1 X. Instead, check the box on line 2. See *Is There a Deadline for Filing Form CT-1 X, earlier.*

2. Claim

Check the box on line 2 to use the claim process if you are correcting **overreported amounts only** and you are claiming a refund or abatement for the negative amount (credit) shown on line 20. Do not check this box if you are correcting any underreported amounts on this form.

You must check the box on line 2 if you have a credit and the period of limitations on credit or refund for Form CT-1 will expire within 90 days of the date you file Form CT-1 X. See *Is There a Deadline for Filing Form CT-1 X, earlier.*

The IRS usually processes claims shortly after they are filed. The IRS will notify you if your claim is denied, accepted as filed, or selected to be examined. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information.

Unless the IRS corrects Form CT-1 X during processing or you owe other taxes, penalties, or interest, the IRS will refund the amount shown on line 20, plus any interest that applies.



You may not file a refund claim to correct Tier I Employee Additional Medicare Tax actually withheld from employees.

Part 2: Complete the Certifications

You must complete all certifications that apply by checking the appropriate boxes. If all of your corrections relate to underreported amounts, complete line 3 only; skip lines 4 and 5 and go to Part 3.

If your corrections relate to overreported amounts, you have a duty to ensure that your employees' rights to recover overpaid Employee RRTA taxes that you withheld are protected. The certifications on lines 4 and 5 address the requirement to:

- Repay or reimburse your employees for the overcollection of Employee RRTA taxes, or
- Obtain consents from your employees to file a claim on their behalf.

For purposes of these certifications, Employee 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.

3. Filing Forms W-2 or Forms W-2c

Check the box on line 3 to certify that you filed or will file Forms W-2 or Forms W-2c with the SSA, as required, showing your employees' correct wage and tax amounts. See the General Instructions for Forms W-2 and W-3 for detailed information about filing requirements.

You must check the box on line 3 to certify that you filed Forms W-2 or Forms W-2c even if your corrections on

Form CT-1 X do not change amounts shown on those forms. For example, if your only correction to Form CT-1 involves misstated tax adjustments (see the instructions for line 18), check the box on line 3 to certify that you already filed all required Forms W-2 and W-2c with the SSA.

4. Certifying Overreporting Adjustments

If you overreported RRTA tax and/or Tier I Employee Additional Medicare Tax and checked the box on line 1, check the appropriate box on line 4. You may need to check more than one box. If you obtained written statements from some employees but you could not locate or secure the cooperation of the remaining employees, check all applicable boxes. Provide a summary on line 23 of the amount of the corrections for both the employees who provided written statements and for those who did not. You may not use Form CT-1 X to correct overreported amounts of Tier I Employee Additional Medicare Tax unless the amounts were not withheld from employee compensation.

4a. Check the box on line 4a if your overreported amount includes each affected employee's share of overcollected Employee RRTA taxes. You are certifying that you repaid or reimbursed the prior year Employee RRTA taxes and you received written statements from the employees stating that they did not and will not receive a refund or credit for the prior year taxes.

Example. The following is an example of the written statement that is required from employees.

Employee name _____

Employer name _____

I have received a repayment of \$ _____ as overcollected RRTA taxes for 20____. I have not claimed a refund of or credit for the overcollected taxes from the IRS or, if I did, that claim has been rejected; and I will not claim a refund or a credit of the amount.

Employee signature _____

Date _____

Do not send these statements to the IRS. Keep them for your records. Generally, all employment tax records must be kept for at least 4 years.

4b. Check the box on line 4b to certify that your overreported amount is only for Employer RRTA taxes on those employees whom you were unable to find or those who would not (or could not) give you a statement described on line 4a.

4c. Check the box on line 4c to certify that your overreported amount is only for RRTA taxes and/or Tier I Employee Additional Medicare Tax that you did not withhold from your employees.

5. Certifying Claims

If you are filing a claim for refund or abatement of overreported RRTA tax and/or Tier I Employee Additional Medicare Tax and checked the box on line 2, check the appropriate box on line 5. You may need to check more than one box. If you obtained written statements or consents from some employees but you could not locate or secure the cooperation of the remaining employees,

check all applicable boxes. Provide a summary on line 23 of the amount of the corrections for the employees who provided statements or consents and those who did not. You may not file a refund claim to correct Tier I Employee Additional Medicare Tax actually withheld from employees.

5a. Check the box on line 5a if your overreported tax includes overcollected Employee RRTA taxes for each affected employee. You are certifying that you repaid or reimbursed to the employees their share of the prior year Employee RRTA taxes and you received written statements from those employees stating that they did not and will not receive a refund or credit for the prior year taxes.

5b. Check the box on line 5b if your overreported tax includes overcollected prior year Employee RRTA taxes for each affected employee and you have not yet repaid or reimbursed the Employee RRTA taxes. You are certifying that you received consent from each affected employee to file a claim on the employee share of those taxes and you received written statements from those employees stating that they did not and will not receive a refund or credit for the overcollected taxes.

Example. The following is an example of the consent and written statement that is required from employees when you are filing a claim for refund and have not yet paid or reimbursed the employee share of taxes.

Employee name _____
 Employer name _____
 I give my consent to have my employer (named above) file a claim on my behalf with the IRS requesting \$ _____ in overcollected RRTA taxes for 20____. I have not claimed a refund of or credit for the overcollected taxes from the IRS or, if I did, that claim has been rejected; and I will not claim a refund or a credit of the amount.
 Employee signature _____
 Date _____

Do not send these statements to the IRS. Keep them for your records. Generally, all employment tax records must be kept for at least 4 years.

In certain situations, you may not have repaid or reimbursed your employees or obtained their consents prior to filing a claim, such as in cases where the period of limitations on credit or refund is about to expire. In those situations, file Form CT-1 X, but do not check a box on line 5. Tell us on line 23 that you have not repaid or reimbursed employees or obtained consents. However, you must certify that you have repaid or reimbursed your employees or obtained consents before the IRS can grant the claim.

5c. Check the box on line 5c to certify that your overreported tax is only for the Employer RRTA taxes. Affected employees did not give you consent to file a claim for refund for the Employee RRTA taxes, they could not be found, or they would not (or could not) give you a statement described on line 5b.

5d. Check the box on line 5d to certify that your overreported amount is only for RRTA taxes and/or Tier I

Employee Additional Medicare Tax that you did not withhold from your employees.

Part 3: Enter the Corrections for the Calendar Year You Are Correcting

What Amounts Should You Report in Part 3?

On lines 6–18, columns 1 and 2, show amounts for **all** of your employees, not just for those employees whose amounts you are correcting.

If a correction that you report in column 4 includes both underreported and overreported amounts (see the instructions for line 21), provide details for each error on line 23.



If you previously adjusted or amended Form CT-1 using Form CT-1 X, or because of an IRS examination change, show amounts in column 2 that include those previously reported corrections.

6. Tier I Employer Tax—Compensation

If you are correcting the compensation (other than tips and sick pay) for the Tier I Employer tax you reported on Form CT-1, line 1, enter the total corrected amount for **all** employees in column 1. In column 2, enter the amount you originally reported. In column 3, enter the difference between columns 1 and 2. If you (or the IRS) previously corrected the amount reported on Form CT-1, line 1, enter in column 2 the amount after any previous corrections.

line 6 (column 1)
 -line 6 (column 2)
 line 6 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .062 (6.2% tax rate) and enter the result in column 4.

line 6 (column 3)
 x .062
 line 6 (column 4)

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier I Employer compensation decreased. You reported \$9,000 as Tier I Employer compensation in computing the tax on line 1 of your 2012 Form CT-1. In December of 2013, you discovered that you included \$2,000 in compensation for one of your employees twice. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form CT-1, line 1)	- 9,000.00
Column 3 (difference)	-2,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (6.2%)	<u>x .062</u>
Column 4 (tax correction)	-124.00

Be sure to explain the reasons for this correction on line 23.

7. Tier I Employer Medicare Tax—Compensation

If you are correcting the compensation (other than tips and sick pay) for the Tier I Employer Medicare tax you reported on Form CT-1, line 2, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 7 (column 1)	
<u>-line 7 (column 2)</u>	
line 7 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .0145 (1.45% tax rate) and enter that result in column 4.

line 7 (column 3)	
<u>x .0145</u>	
line 7 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier I Employer Medicare compensation decreased. Following *Example—Tier I Employer compensation decreased* in the instructions for line 6, the compensation that you counted twice was also Tier I Employer Medicare compensation. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form CT-1, line 2)	<u>- 9,000.00</u>
Column 3 (difference)	-2,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (1.45%)	<u>x .0145</u>
Column 4 (tax correction)	-29.00

Be sure to explain the reasons for this correction on line 23.

8. Tier II Employer Tax—Compensation

If you are correcting the compensation (other than tips) for the Tier II Employer tax you reported on Form CT-1, line 3, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 8 (column 1)	
<u>-line 8 (column 2)</u>	
line 8 (column 3)	

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by the rate stated on line 3 of the Form CT-1 for the year that you are correcting and enter that result in column 4. If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier II Employer compensation decreased. Following *Example—Tier I Employer compensation decreased* in the instructions for line 6, the compensation that you counted twice was also Tier II Employer compensation. Because you are correcting your 2012 Form CT-1 in this example, use the rate from line 3 (12.1%) shown on that return. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form CT-1, line 3)	<u>- 9,000.00</u>
Column 3 (difference)	-2,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (12.1%)	<u>x .121</u>
Column 4 (tax correction)	-242.00

Be sure to explain the reasons for this correction on line 23.

9. Tier I Employee Tax—Compensation

If you are correcting the compensation, including tips reported, but excluding sick pay, for the Tier I Employee tax you reported on Form CT-1, line 4, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 9 (column 1)	
<u>-line 9 (column 2)</u>	
line 9 (column 3)	

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .062 (.042 for corrections to a 2011 or 2012 return) and report that result in column 4.

line 9 (column 3)	
<u>x .062**</u>	
line 9 (column 4)	

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

**Use .042 for corrections to a 2011 or 2012 return.

Be sure to explain the reasons for this correction on line 23.

10. Tier I Employee Medicare Tax—Compensation

If you are correcting the compensation, including tips reported, but excluding sick pay, for the Tier I Employee Medicare tax you reported on Form CT-1, line 5, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 10 (column 1)	
<u>-line 10 (column 2)</u>	
line 10 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .0145 (1.45% tax rate) and enter that result in column 4.

line 10 (column 3)	
<u>x .0145</u>	
line 10 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Be sure to explain the reasons for this correction on line 23.


11. Tier I Employee Additional Medicare Tax—Compensation (Other Than Sick Pay)

If you are correcting the compensation, including tips reported, but excluding sick pay, for the Tier I Employee Additional Medicare Tax you reported on Form CT-1, line 6, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 11 (column 1)	
<u>-line 11 (column 2)</u>	
line 11 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .009 (0.9% tax rate) and enter that result in column 4.

line 11 (column 3)	
<u>x .009</u>	
line 11 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

 Generally, you may correct errors to compensation subject to Tier I Employee Additional Medicare Tax withholding **only** if you discovered the errors in the same calendar year the compensation was paid to employees. However, you may correct errors to compensation subject to Tier I Employee Additional Medicare Tax withholding for prior years if the amounts shown on Form CT-1 do not agree with the amounts you actually withheld, that is, an administrative error.

Example—Failure to withhold Tier I Employee Additional Medicare Tax when required. Employee A's compensation exceeded the \$200,000 withholding threshold for Tier I Employee Additional Medicare Tax in November 2013. The total compensation paid to Employee A for 2013 was \$225,000. You were required to withhold \$225 (\$25,000 x .009) but you withheld nothing and did not report an amount on Form CT-1, line 6. You discover the error on March 14, 2014. You cannot file Form CT-1 X to correct your 2013 Form CT-1 because the error involves a previous year and the amount previously reported for the employee represents the actual amount withheld from the employee during 2013.

Example—Administrative error reporting Tier I Employee Additional Medicare Tax withheld. Employee B's compensation exceeded the \$200,000 withholding threshold for Tier I Employee Additional Medicare Tax in November 2013. The total compensation paid to Employee B for 2013 was \$225,000. You withheld \$225 (\$25,000 x .009) from the employee's compensation. However, on your 2013 Form CT-1 you mistakenly reported \$2,500 on line 6 and Tier I Employee Additional Medicare Tax withheld of \$22.50. You discover the error on March 14, 2014. This is an example of an administrative error that may be corrected in a later calendar year because the amount actually withheld differs from the amount reported on Form CT-1. Use Form CT-1 X, line 11, to correct the error as shown below.

Column 1 (corrected amount)	25,000.00
Column 2 (Form CT-1, line 6)	<u>- 2,500.00</u>
Column 3 (difference)	22,500.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	22,500.00
Tax rate (0.9%)	<u>x .009</u>
Column 4 (tax correction)	202.50

Be sure to explain the reasons for this correction on line 23.

12. Tier II Employee Tax—Compensation

If you are correcting the compensation, including tips reported, for the Tier II Employee tax you reported on Form CT-1, line 7 (line 6 for years ending before January 1, 2013), enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 12 (column 1)	
<u>-line 12 (column 2)</u>	
line 12 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by the rate stated on line 7 (line 6 for years ending before January 1, 2013) of the Form CT-1 for the year that you are correcting and enter that result in column 4. If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier II Employee compensation decreased. Following *Example—Tier I Employer compensation decreased* in the instructions for line 6, the compensation that you counted twice was also Tier II Employee compensation. Because you are correcting your 2012 Form CT-1 in this example, use the rate for line 6 (3.9%) shown on that return. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form CT-1, line 6)	<u>- 9,000.00</u>
Column 3 (difference)	-2,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (3.9%)	<u>x .039</u>
Column 4 (tax correction)	-78.00

Be sure to explain the reasons for this correction on line 23.

13. Tier I Employer Tax—Sick Pay

If you are correcting the sick pay for the Tier I Employer tax you reported on Form CT-1, line 8 (line 7 for years ending before January 1, 2013), enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 13 (column 1)	
<u>-line 13 (column 2)</u>	
line 13 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .062 (6.2% tax rate) and enter that result in column 4.

line 13 (column 3)	
<u>x .062</u>	
line 13 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier I Employer sick pay increased. You reported \$8,000 as Tier I Employer sick pay in computing the tax on line 8 of your 2013 Form CT-1. In December of 2014, you discover that you overlooked \$1,000 in sick pay for one of your employees. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	9,000.00
Column 2 (Form CT-1, line 8)	<u>- 8,000.00</u>
Column 3 (difference)	1,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	1,000.00
Tax rate (6.2%)	<u>x .062</u>
Column 4 (tax correction)	62.00

Be sure to explain the reasons for this correction on line 23.

14. Tier I Employer Medicare Tax—Sick Pay

If you are correcting the sick pay for the Tier I Employer Medicare tax you reported on Form CT-1, line 9 (line 8 for years ending before January 1, 2013), enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 14 (column 1)	
<u>-line 14 (column 2)</u>	
line 14 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .0145 (1.45% tax rate) and enter that result in column 4.

line 14 (column 3)	
<u>x .0145</u>	
line 14 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Be sure to explain the reasons for this correction on line 23.

15. Tier I Employee Tax—Sick Pay

If you are correcting the sick pay for the Tier I Employee tax you reported on Form CT-1, line 10 (line 9 for years ending before January 1, 2013), enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 15 (column 1)	
<u>-line 15 (column 2)</u>	
line 15 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .062 (.042 for corrections to a 2011 or 2012 return) and enter that result in column 4.

line 15 (column 3)	
<u>x .062**</u>	
line 15 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

**Use .042 for corrections to a 2011 or 2012 return.

Be sure to explain the reasons for this correction on line 23.

16. Tier I Employee Medicare Tax—Sick Pay

If you are correcting the sick pay for the Tier I Employee Medicare tax you reported on Form CT-1, line 11 (line 10 for years ending before January 1, 2013), enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 16 (column 1)

-line 16 (column 2)

line 16 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .0145 (1.45% tax rate) and enter that result in column 4.

line 16 (column 3)

x .0145

line 16 (column 4)

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Be sure to explain the reasons for this correction on line 23.

17. Tier I Employee Additional Medicare Tax—Sick pay

If you are correcting the sick pay for the Tier I Employee Additional Medicare Tax you reported on Form CT-1, line 12, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 17 (column 1)

-line 17 (column 2)

line 17 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by .009 (0.9% tax rate) and enter that result in column 4.

line 17 (column 3)

x .009

line 17 (column 4)

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

For more information on the types of errors that can be corrected on line 17, see the detailed examples in the instructions for line 11.

Be sure to explain the reasons for the correction on line 23.

18. Tax Adjustments

Do not enter an amount on line 18 unless you need to correct any current year adjustments reported on Form CT-1, line 14 (line 12 for years ending before January 1, 2013). However, if you need to correct sick pay adjustments for prior years reported on Form CT-1, line 14 (line 12 for years ending before January 1, 2013), include the corrections in the calculations of Form CT-1 X, lines 13–17.

Enter the corrected amount for tax adjustments in column 1. Enter the originally reported or previously corrected current year amount from Form CT-1, line 14, (line 12 for years ending before January 1, 2013), in column 2. In column 3, enter the difference between columns 1 and 2.

line 18 (column 1)

-line 18 (column 2)

line 18 (column 3)



You may need to report negative numbers in any column. Make sure that the difference you enter in column 3 accurately represents the change to adjustments originally reported or previously corrected on Form CT-1, line 14 (line 12 for years ending before January 1, 2013).

Copy the amount in column 3 to column 4. Include any minus sign shown in column 3.

On line 23, describe what you misreported on Form CT-1. Tell us which current year adjustments have changed, that is, fractions of cents; uncollected Tier I Employee tax, Tier I Employee Medicare tax, or Tier II Employee tax on tips; or credits for overpayments of penalty or interest paid on tax for earlier years.



Only use line 18 to correct adjustments for fractions of cents; uncollected Tier I Employee tax, Tier I Employee Medicare tax, Tier I Employee Additional Medicare Tax, and Tier II Employee tax on tips; or credits for overpayments of penalty or interest previously reported. File a separate Form CT-1 X for each year being corrected.

19–20. Total

Combine the amounts on lines 6–18 of column 4. Enter the result on line 19. Copy the amount from line 19 on page 2 to line 20 on page 3.

Example. You entered “-500.00” in column 4 of line 6, “-100.00” in column 4 of line 7, and “1,400.00” in column 4 of line 18. Combine these amounts and enter “800.00” in column 4 of line 19 and on line 20.

Line 6	-500.00
Line 7	-100.00
Line 18	+1,400.00
Lines 19 and 20	800.00

Your credit. If the amount entered on line 20 is less than zero, for example, “-115.00,” you have a credit because you overreported your RRTA taxes.

- If you checked the box on line 1, **include** this amount on Form CT-1, line 16 (“Total railroad retirement tax deposits”) for the year during which you filed Form CT-1 X. Do not make any changes to your Record of Railroad Retirement Tax Liability in Part II of Form CT-1 or on Form 945-A. The amounts reported on the record should reflect your actual tax liability for the period.
- If you checked the box on line 2, you are filing a claim for refund or abatement of the amount shown.

If your credit is less than \$1, we will send a refund or apply it to your next return only if you ask us in writing to do so.

Amount you owe. If the amount entered on line 20 is a positive number, you must pay the amount you owe by the time you file Form CT-1 X. You may not use any credit that you show on another Form CT-1 X to pay the amount you

owe, even if you filed for the amount you owe and the credit at the same time.

If you owe tax and are filing a timely Form CT-1 X, do not file an amended Form 945-A unless you were assessed a failure-to-deposit (FTD) penalty caused by an incorrect, incomplete, or missing Form 945-A. Do not include the tax increase reported on Form CT-1 X on any amended Form 945-A you file.

If you owe tax and are filing a late Form CT-1 X, that is, after the due date for Form CT-1 for the period in which you discovered the error, you must file an amended Form 945-A with the Form CT-1 X. Otherwise, the IRS may assess an “averaged” FTD penalty. The total tax reported on Form 945-A, line M, must match the corrected tax (Form CT-1, line 15, (line 13 for years ending before January 1, 2013), combined with any correction reported on Form CT-1 X, line 20) for the year, less any previous abatement and interest-free tax assessments.

Payment methods. You may pay the amount you owe on line 20 electronically using the Electronic Federal Tax Payment System (EFTPS) or by a check or money order.

- The preferred method of payment is EFTPS. For more information, visit www.eftps.gov, call EFTPS Customer Service at 1-800-555-4477 or 1-800-733-4829 (TDD) toll free, or see Pub. 966, Electronic Federal Tax Payment System: A Guide To Getting Started.

- If you pay by check or money order, make it payable to “United States Treasury.” On your check or money order, be sure to write your EIN, “Form CT-1 X,” and the year corrected.

You do not have to pay if the amount you owe is less than \$1.

Previously assessed FTD penalty. If line 20 reflects overreported tax and the IRS previously assessed an FTD penalty, you may be able to reduce the penalty. For more information, see the Form 945-A instructions.

Part 4: Explain Your Corrections for This Year

21. Correction of Both Underreported and Overreported Amounts

Check the box on line 21 if any corrections you entered on lines 6–18 in column 3 reflect both underreported and overreported amounts.

Example. If you had an increase to Tier I Employer compensation of \$15,000 for employee A and a decrease to Tier I Employer compensation of \$5,000 for employee B, you would enter \$10,000 on line 6, column 3. That \$10,000 represents the net change resulting from corrections.

On line 23, you must explain the reason for both the \$15,000 increase and the \$5,000 decrease.

22. Did You Reclassify Any Workers?

Check the box on line 22 if you reclassified any workers to be independent contractors or nonemployees. Also check this box if the IRS (or you) determined that workers you treated as independent contractors or nonemployees should be classified as employees. On line 23, provide a detailed reason why any worker was reclassified.

Return not filed because you did not treat any workers as employees. If you did not previously file Form CT-1 because you mistakenly treated all workers as independent contractors or as nonemployees, file a Form CT-1 for each delinquent year.

Write “**Misclassified Employees**” in dark, bold letters across the top margin of page 1 of each Form CT-1. Complete Form CT-1 using the Instructions for Form CT-1. Attach a Form CT-1 X to each Form CT-1. Complete the top of Form CT-1 X, including the date you discovered the error, and provide a detailed explanation on line 23.

23. Explain Your Corrections

Treasury regulations require you to explain in detail the grounds and facts relied upon to support each correction. On line 23, describe in detail each correction you entered in column 4 on lines 6–18. If you need more space, attach additional sheets, but be sure to write your name, EIN, Form CT-1 X, and calendar year on the top of each sheet.

You must describe the events that caused the underreported or overreported amounts. Explanations such as “RRTA compensation was overstated” or “administrative/payroll errors were discovered” are insufficient and may delay the processing of your Form CT-1 X because the IRS may need to ask for a more complete explanation.

Provide the following information in your explanation of each correction.

- Form CT-1 X line number(s) affected.
- Date you discovered the error.
- Difference (amount of the error).
- Cause of the error.

You may report the information in paragraph form. The following paragraph is an example.

“The \$1,000 difference shown in column 3 of lines 6 and 7 was discovered on May 14, 2013, during an internal payroll audit. We discovered that we included \$1,000 of compensation for one of our employees twice. This correction removes the reported compensation that was never paid.”

Part 5: Sign Here

You must complete all three pages of Form CT-1 X and sign it on page 3. If you do not sign, the processing of Form CT-1 X will be delayed.

Who must sign the Form CT-1 X? Form CT-1 X must be signed by a person who is authorized to sign for the type of business entity.

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly authorized partner, member, or officer having knowledge of its affairs.
- **Single member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the LLC or a principal officer duly authorized to sign.

• **Trust or estate**—The fiduciary.

A duly authorized agent of the taxpayer also may sign Form CT-1 X if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form CT-1 X by rubber stamp, mechanical device, or computer software program. For details and required documentation, see Rev. Proc. 2005-39, 2005-28 I.R.B. 82, available at www.irs.gov/pub/irs-irbs/irb05-28.pdf.

Paid Preparer Use Only

A paid preparer must sign Form CT-1 X and provide the information in the *Paid Preparer Use Only* section of Part 5 if the preparer was paid to prepare Form CT-1 X and is not an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give the employer the return to file with the IRS and include a copy of the return for the employer's records.

If you are a paid preparer, write your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, write the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal. For more information about applying for a PTIN online, visit the IRS website at www.irs.gov/ptin. You cannot use your PTIN in place of the EIN of the tax preparation firm.

Generally, you are not required to complete this section if you are filing the return as a reporting agent and have a valid Form 8655, Reporting Agent Authorization, on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for federal tax purposes.

How Can You Order Forms, Instructions, and Publications from the IRS?



Visit the IRS website at www.irs.gov/formspubs.



Call the IRS at 1-800-TAX-FORM (1-800-829-3676).

Additional Information

You may find the following forms, instructions, and publications helpful when using Form CT-1 X.

- Form W-2, Wage and Tax Statement
- Form W-3, Transmittal of Wage and Tax Statements
- General Instructions for Forms W-2 and W-3
- Form W-2c, Corrected Wage and Tax Statement
- Form W-3c, Transmittal of Corrected Wage and Tax Statements
- Form 945-A, Annual Record of Federal Tax Liability
- Form W-11, Hiring Incentives to Restore Employment (HIRE) Act Employee Affidavit
- Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal
- Instructions for Form CT-1
- Instructions for Form 843
- Pub. 15 (Circular E), Employer's Tax Guide
- Pub. 966, Electronic Federal Tax Payment System: A Guide To Getting Started

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are 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 or 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.

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

Recordkeeping	18 hr., 53 min.
Learning about the law or the form	24 min.
Preparing and sending the form to the IRS	43 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Give us feedback*. Or you can write to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form CT-1 X to this address. Instead, see *Where Should You File Form CT-1 X*, earlier.