

Summary of Changes for Form CT-1 X

Treasury Decision 9405 changed the process for adjusting railroad retirement taxes reported on Form CT-1, Employer's Annual Railroad Retirement Tax Return, and for filing a claim for refund of railroad retirement taxes. Treasury Decision 9405, 2008-32 I.R.B. 293, is available at www.irs.gov/irb/2008-32_irb/ar13.html.

The Internal Revenue Service (IRS) developed Form CT-1 X, Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund, to replace Form 941c, Supporting Statement to Correct Information. Use Form CT-1 X to make corrections to previously filed Forms CT-1. Do not attach Form CT-1 X to your Form CT-1; file Form CT-1 X separately.

Form CT-1 X will also replace Form 843, Claim for Refund or Request for Abatement, for employers to request a refund or abatement of overreported railroad retirement taxes. Continue to use Form 843 when requesting a refund or abatement of assessed interest or penalties.