

TLS, have you transmitted all R text files for this cycle update?

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING
INSTRUCTIONS TO PRINTERS
FORM CT-1 X, PAGE 1 of 4
MARGINS: TOP 13 mm (½") CENTER SIDES. PRINTS: HEAD TO HEAD
PAPER: WHITE, WRITING, SUB. 20 INK: BLACK
FLAT SIZE: 216 mm (8½") x 279 mm (11")
PERFORATE: NONE
DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT

Action	Date	Signature
O.K. to print		
Revised proofs requested		

Form **CT-1 X: Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund**
(January 2009) Department of the Treasury — Internal Revenue Service OMB No. 1545-0001

(EIN) Employer identification number -

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)

Use this form to correct errors made on Form CT-1, Employer's Annual Railroad Retirement Tax Return, for **one year only**.

Please type or print within the boxes. Do not attach this form to Form CT-1.

You MUST complete all three pages. Read the instructions before you complete this form.

Part 1: Select ONLY one process.

- 1. Adjusted employment tax return.** Check this box if you underreported amounts. Also check this box if you overreported amounts and 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 19, 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 for the amount shown on line 19. 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 (skip lines 4 and 5).
- 4. If you checked line 1 because you are adjusting overreported amounts, check all that apply.** (Check at least one.)
I certify that:
 - a.** I repaid or reimbursed each affected employee for the overcollected federal income tax for the current year and the overcollected social security and Medicare tax for current and prior years. For adjustments of employee social security and Medicare tax 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 of social security tax and Medicare tax is for the employer's share only. 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 federal income tax, social security tax, and Medicare tax that I did not withhold from employee wages.
- 5. If you checked line 2 because you are claiming a refund or abatement of overreported employment taxes, check all that apply.** (Check at least one.)
I certify that:
 - a.** I repaid or reimbursed each affected employee for the overcollected social security and Medicare tax. For claims of employee social security and Medicare tax 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 the employee's share of social security and Medicare tax. For refunds of employee social security and Medicare tax 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 for social security tax and Medicare tax is for the employer's share only. I could not find the affected employees; or each employee did not give me a written consent to file a claim for the employee's share of social security and Medicare tax; 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 social security tax and Medicare tax that I did not withhold from employee wages.

Next ➔

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INSTRUCTIONS TO PRINTERS
 FORM CT-1 X, PAGE 2 of 4
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Name	Employer identification number (EIN)	Calendar Year (YYYY)
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Part 3: Enter the corrections for this year. If any line does not apply, leave it blank.

	Column 1	Column 2	Column 3	Column 4
	<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>	<i>Tax correction</i>
6. Tier I employer tax-compensation (from line 1 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> × .062 =	<input type="text"/>
7. Tier I employer Medicare tax-compensation (from line 2 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> × .0145 =	<input type="text"/>
8. Tier II employer tax-compensation (from line 3 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> See instructions	<input type="text"/>
9. Tier I employee tax-compensation (from line 4 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> × .062 =	<input type="text"/>
10. Tier I employee Medicare tax-compensation (from line 5 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> × .0145 =	<input type="text"/>
11. Tier II employee tax-compensation (from line 6 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> See instructions	<input type="text"/>
12. Tier I employer tax-sick pay (from line 7 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> × .062 =	<input type="text"/>
13. Tier I employer Medicare tax-sick pay (from line 8 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> × .0145 =	<input type="text"/>
14. Tier I employee tax-sick pay (from line 9 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> × .062 =	<input type="text"/>
15. Tier I employee Medicare tax-sick pay (from line 10 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> × .0145 =	<input type="text"/>
16. Tax adjustments (from line 12 of Form CT-1)	<input type="text"/>	— <input type="text"/>	= <input type="text"/> See instructions	<input type="text"/>
17. Special addition to compensation for Tier 1 taxes	<input type="text"/>	— <input type="text"/>	= <input type="text"/> See instructions	<input type="text"/>
18. Special addition to compensation for Tier 1 Medicare taxes	<input type="text"/>	— <input type="text"/>	= <input type="text"/> See instructions	<input type="text"/>
19. Total. Combine the amounts in lines 6 through 18 of Column 4				<input type="text"/>

If line 19 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 19 is more than 0, this is the amount you owe. Pay this amount when you file this return. Go to *Amount You Owe* on page X of the instructions.

I.R.S. SPECIFICATIONS TO BE REMOVED BEFORE PRINTING

INSTRUCTIONS TO PRINTERS

FORM CT-1 X PAGE 4 of 4

MARGINS: TOP 13 mm (½") CENTER SIDES.

PRINTS: HEAD TO HEAD

PAPER: WHITE, WRITING, SUB. 20

INK: BLACK

FLAT SIZE: 216 mm (8½") x 279 mm (11")

PERFORATE: 7¼" FROM TOP (3¼" FROM BOTTOM)

DO NOT PRINT — DO NOT PRINT — DO NOT PRINT — DO NOT PRINT**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 19 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 19 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 19 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 19.

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 19 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 941 or 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 19 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.