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| LS, have you ransmitted all R ext files for this yole update? | I.R.S. SPECIFICATIONS T | Action | Date | Signature | | | | |
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| | FORM CT-1 X, PAGE 1 of 4 | | 014 1 1 1 | | | | | |
| | MARGINS: TOP 13 mm (½ ") CENTER SIDES. | | O.K. to print | | | | | |
| | PAPER: WHITE, WRITING, SUB. 20 | INK: BLACK | | | | | | |
| | FLAT SIZE: 216 mm (8½ ") x 279 mm (11") | Revised proofs | | | | | | |
| Date | PERFORATE: NONE | | | | | | | |
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| C 1 | [-1 X: Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund | | | | | | |
|------------------|--|--|--|--|--|--|--|
| (January 20 | Department of the Treasury — Internal Revenue Service OMB No. 1545-0001 | | | | | | |
| (EIN) Employe | r identification number Return You Are Correcting Enter the calendar year of the return | | | | | | |
| RRB nur | you are correcting: | | | | | | |
| Name (as | s shown on latest Form CT-1) | | | | | | |
| Address | | | | | | | |
| | Number Street Suite or room number Enter the date you discovered errors: City State ZIP code | | | | | | |
| | form to correct errors made on Form CT-1, Employer's Annual Railroad Retirement | | | | | | |
| | rrn, for one year only. ope or print within the boxes. Do no attach this form to Form CT-1. | | | | | | |
| | ST complete all three pages. Read the instructions before you complete this form. | | | | | | |
| Part | 1: Select ONLY one process. | | | | | | |
| 2. Part 2 | 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 filling this form. 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. Complete the certifications. 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. Ote. 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. | 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.

2

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FORM CT-1 X, PAGE 2 of 4
MARGINS: TOP 13 mm (½ ") CENTER SIDES.
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PERFORATE: NONE

PRINTS: HEAD TO HEAD INK: BLACK

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| | • | | | Employer | ideiid | fication number (EIN) | Calendar Yea | . (1111) |
|----|---|--|-------|--|--------|--|---------------------|----------------|
| P | art 3: Enter the corrections for th | is year. If any lin | e do | es not apply, leave | e it l | olank. | | |
| | | Column 1 | | Column 2 | | Column 3 | | Column 4 |
| | | Total corrected amount (for ALL employees) | - | Amount originally reported or as previously corrected (for ALL employees) | = | Difference (If this amount is a negative number, use a minus sign.) | | Tax correction |
| 6. | Tier I employer tax- compensation (from line 1 of Form CT-1) | |]_[| |] = [| | × .062 = [| |
| 7. | Tier I employer Medicare tax- compensation (from line 2 of Form CT-1) | |]-[| |] = [| | × .0145 = [| |
| 8. | Tier II employer tax- compensation (from line 3 of Form CT-1) | |]_[| |] = [| | See instructions | |
| 9. | Tier I employee tax- compensation (from line 4 of Form CT-1) | | _[| |] = [| | × .062 = | |
| 0. | Tier I employee Medicare tax- compensation (from line 5 of Form CT-1) | |]-[| |] = [| | × .0145 = [| |
| 1. | Tier II employee tax- compensation (from line 6 of Form CT-1) | |]_[| |] = [| | See instructions | |
| 2. | Tier I employer tax-sick pay (from line 7 of Form CT-1) | |]_[| |] = [| | × .062 = | |
| 3. | Tier I employer Medicare tax- sick pay (from line 8 of Form CT-1) | |] – [| |] = [| | × .0145 = | |
| 4. | Tier I employee tax-sick pay (from line 9 of Form CT-1) | |]_[| |] = [| | × .062 = | |
| 5. | Tier I employee Medicare tax- sick pay (from line 10 of Form CT-1) | · |]_[| · |] = [| | × .0145 = | |
| 6. | Tax adjustments (from line 12 of Form CT-1) | |]_[| |] = [| | See instructions | |
| 7. | Special addition to compensation for Tier 1 taxes | |]_[| |] = [| | See instructions | |
| 8. | Special addition to compensation for Tier 1 Medicare taxes | |]-[| · |] = [| | See instructions | |
| 9. | Total. Combine the amounts in lines If line 19 is less than 0: | 6 through 18 of C | olumi | 14 | | | [| |

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.

2

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I.R.S. SPECIFICATIONS TO E
INSTRUCTIONS TO PRINTERS
FORM CT-1 X, PAGE 3 of 4
MARGINS: TOP 13 mm (½ ") CENTER SIDES.
PAPER: WHITE, WRITING, SUB. 20
FLAT SIZE: 216 mm (8½ ") x 279 mm (11")
PERFORATE: NONE

PRINTS: HEAD TO HEAD INK: BLACK

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| Name | | E | Employer identification | on number (EIN) | Calendar Year (YYYY) | | | | |
|--|--|--|---|-----------------|---|-------------------------------------|--|--|--|
| | | | | | | | | | |
| F | art 4 | : Explain your | corrections for this year. | | | | | | |
| | 20. 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 22. | | | | | | | | |
| | 21. | Check here if | here if any corrections involve reclassified workers. Explain on line 22. | | | | | | |
| | 22. You must give us a detailed explanation for how you determined your corrections. (See the instructions.) | | | | | | | | |
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| F | Part 5 | : Sign here. Yo | u must complete all three pages of th | nis form | and sign it. | | | | |
| Ur an | der pe | nalties of perjury, I dules or statements | declare that I have filed an original Form CT-1 are that are attached, and to the best of my knowle | nd that I ha | ave examined this ac elief, they are true, o | djusted return or correct, and comp | laim for refund or abatement and lete. Declaration of preparer | | |
| (ot | her tha | n taxpayer) is base | ed on all information of which preparer has any kr | nowledge. | | | | | |
| | V | Sign your | | | Print y | | | | |
| name here | | | | Print y | | | | | |
| | | | | | title he | | () | | |
| | | Date | | | Best d | aytime phone | () – | | |
| Paid preparer's use only Check if you are self-employed | | | | | | | | | |
| Pr | eparer | 's name | | | | Preparer's SSN/PTIN | | | |
| Pr | eparer | 's signature | | | | Date | / / | | |
| Preparer's signature Firm's name (or yours if | | | | | | | | | |
| se | f-emp | loyed) [| | | | EIN L | | | |
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Page 3 Form **CT-1 X** (1-2009) I.R.S. SPECIFICATIONS

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INSTRUCTIONS TO PRINTERS
FORM CT-1 X PAGE 4 of 4
MARGINS: TOP 13 mm (½ ") CENTER SIDES. PRINTERS: WHITE, WRITING, SUB. 20 INK: FLAT SIZE: 216 mm (8½ ") x 279 mm (11")
PERFORATE: 7¾ " FROM TOP (3¼ " FROM BOTTOM)

PRINTS: HEAD TO HEAD INK: BLACK

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Form CT-1 X: Which process should you use? Type of errors you are correcting Underreported Use the adjustment process to correct underreported amounts. amounts • Check the box on line 1. **ONLY** • Pay the amount you owe from line 19 when you file Form CT-1 X. If you are filing Form CT-1 X Choose either process to correct the Overreported The process you amounts use depends on MORE THAN 90 days before overreported amounts. when you file Form CT-1 X. **ONLY** the period of limitations on Choose the adjustment process if you want the credit or refund for Form amount shown on line 19 credited to your Form CT-1 expires . . . CT-1 for the period in which you file Form CT-1 X. Check the box on line 1. 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 You must use the claim process to correct the WITHIN 90 days of the overreported amounts. Check the box on line 2. expiration of the period of limitations on credit or refund for Form CT-1.. **BOTH** The process you If you are filing Form CT-1 X Choose either the adjustment process or both underreported use depends on MORE THAN 90 days before the adjustment process and the claim process and when you file the period of limitations on when you correct both underreported and overreported Form CT-1 X. credit or refund for Form CT-1 overreported amounts. amounts expires . . . 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.

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 . . .

Check the box on line 2. You must use both the adjustment process and

2. For the claim process, file a second Form CT-1 X to correct the overreported amounts.

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.

File two separate forms:

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.