

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

(Rev. February 2014)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0001

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 Are Correcting ...

Enter the calendar year of the return you are correcting:

(YYYY)

Enter the date you discovered errors:

(MM / DD / YYYY)

Read the instructions before you complete 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 three pages. Do not attach this form to Form CT-1.

Part 1: Select ONLY one process. See page 4 for additional guidance.

- 1. Adjusted railroad retirement tax return.** Check this box if you underreported amounts. Also check this box if you overreported amounts and you 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 20, if less than zero, 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 of the amount shown on line 20. 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 on page 2 and skip lines 4 and 5. If you are correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Employee Railroad Retirement Tax Act (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. 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.

4. If you checked line 1 because you are 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 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 adjustments are only for Employer RRTA taxes. 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 RRTA taxes and/or Tier I Employee Additional Medicare Tax that I did not withhold from employee compensation.

5. If you checked line 2 because you are 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 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 Employee RRTA taxes 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 is for Employer RRTA taxes only. I could not find the affected employees; each employee did not give me a written consent to file a claim for Employee RRTA taxes; 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 RRTA taxes and/or Tier I Employee Additional Medicare Tax that I did not withhold from employee compensation.

Next

Part 3: Enter the corrections for the calendar year you are correcting. If any line does not 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 I Employer Tax-Compensation (Form CT-1, line 1)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062	= <input style="width:100%;" type="text"/>
7. Tier I Employer Medicare Tax-Compensation (Form CT-1, line 2)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .0145	= <input style="width:100%;" type="text"/>
8. Tier II Employer Tax-Compensation (Form CT-1, line 3)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
9. Tier I Employee Tax-Compensation (Form CT-1, line 4)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062*	= <input style="width:100%;" type="text"/>
10. Tier I Employee Medicare Tax-Compensation (Form CT-1, line 5)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .0145	= <input style="width:100%;" type="text"/>
11. Tier I Employee Additional Medicare Tax-Compensation (other than sick pay) (Form CT-1, line 6 for years beginning after December 31, 2012)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .009	= <input style="width:100%;" type="text"/>
12. Tier II Employee Tax-Compensation (Form CT-1, line 7 (line 6 for years ending before January 1, 2013))	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
13. Tier I Employer Tax-Sick Pay (Form CT-1, line 8 (line 7 for years ending before January 1, 2013))	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062	= <input style="width:100%;" type="text"/>
14. Tier I Employer Medicare Tax-Sick Pay (Form CT-1, line 9 (line 8 for years ending before January 1, 2013))	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .0145	= <input style="width:100%;" type="text"/>
15. Tier I Employee Tax-Sick Pay (Form CT-1, line 10 (line 9 for years ending before January 1, 2013))	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .062*	= <input style="width:100%;" type="text"/>
16. Tier I Employee Medicare Tax-Sick Pay (Form CT-1, line 11 (line 10 for years ending before January 1, 2013))	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .0145	= <input style="width:100%;" type="text"/>
17. Tier I Employee Additional Medicare Tax-Sick Pay (Form CT-1, line 12; only for years beginning after December 31, 2012)	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	x .009	= <input style="width:100%;" type="text"/>
18. Tax Adjustments (Form CT-1, line 14 (line 12 for years ending before January 1, 2013))	<input style="width:100%;" type="text"/>	-	<input style="width:100%;" type="text"/>	=	<input style="width:100%;" type="text"/>	See instructions	<input style="width:100%;" type="text"/>
19. Total. Combine the amounts in lines 6 through 18 of Column 4. Continued on next page							<input style="width:100%;" type="text"/>

Name	Employer identification number (EIN)	Calendar Year (YYYY)
------	--------------------------------------	----------------------

Part 3: Continued

20. **Total. Amount from line 19 on page 2**

If line 20 is less than zero:

- 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 20 is more than zero, this is the amount you owe. Pay this amount when you file this return. For information on how to pay, see *Amount you owe* in the instructions for line 20.

Part 4: Explain your corrections for the calendar year you are correcting.

21. 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 23.

22. Check here if any corrections involve reclassified workers. Explain on line 23.

23. You must give us a detailed explanation for how you determined your corrections. See the instructions.

<p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>.....</p>

Part 5: Sign here. You must complete all three pages of this form and sign it.

Under penalties of perjury, I declare that I have filed an original Form CT-1 and that I have examined this adjusted return or claim and any schedules or statements that are attached, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.



Sign your name here

Print your name here

Print your title here

Date

Best daytime phone

Paid Preparer Use Only

Check if you are self-employed

Preparer's name

PTIN

Preparer's signature

Date

Firm's name (or yours if self-employed)

EIN

Address

Phone

City

State

ZIP code

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 20 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 the adjustment process or the claim process to correct the overreported amounts.

Choose the adjustment process if you want the amount shown on line 20 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 20 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 20.

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 20 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 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 amounts. Check the box on line 1. Pay the amount you owe from line 20 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.