

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

(Rev. March 2021)

Department of the Treasury — Internal Revenue Service

OMB No. 1545-0001

Employer identification number (EIN)	<input type="text"/>	<input type="text"/>	-	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
RRB number	<input type="text"/>								
Name (as shown on latest Form CT-1)	<input type="text"/>								
Address	<input type="text"/>								
	Number	Street					Suite or room number		
	<input type="text"/>					<input type="text"/>	<input type="text"/>		
	City					State	ZIP code		
	<input type="text"/>					<input type="text"/>	<input type="text"/>		
	Foreign country name			Foreign province/county			Foreign postal code		
	<input type="text"/>			<input type="text"/>			<input type="text"/>		

Return You're Correcting ...

Enter the calendar year of the return you're correcting:

(YYYY)

Enter the date you discovered errors:

(MM / DD / YYYY)

Read the separate instructions before completing 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 four pages. Don't attach this form to Form CT-1 unless you're reclassifying workers; see the instructions for line 34.

Part 1: Select ONLY one process. See page 5 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're correcting both underreported and overreported amounts on this form. The amount shown on line 26, if less than zero, may only be applied as a credit to your Form CT-1 for the tax period in which you're 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 26. Don't check this box if you're correcting ANY underreported amounts on this form.

Part 2: Complete the certifications.

- 3. I certify that I've 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're correcting underreported amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported amounts, for purposes of the certifications on lines 4 and 5, Employee Railroad Retirement Tax Act (RRTA) taxes consist of Tier 1 Employee tax, Tier 1 Employee Medicare tax, and Tier 2 Employee tax. Employer RRTA taxes consist of Tier 1 Employer tax, Tier 1 Employer Medicare tax, and Tier 2 Employer tax. Form CT-1 X can't be used to correct overreported amounts of Tier 1 Employee Additional Medicare Tax unless the amounts weren't withheld from employee compensation.
 - 4. If you checked line 1 because you're 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 RRRA taxes for prior years. I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
 - b.** The adjustments are only for Employer RRRA taxes. I couldn't find the affected employees or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
 - c.** The adjustment is for RRRA taxes and/or Tier 1 Employee Additional Medicare Tax that I didn't withhold from employee compensation.
 - 5. If you checked line 2 because you're claiming a refund or abatement of overreported RRRA 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 RRRA taxes for prior years. I have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't 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 RRRA taxes overcollected in prior years. I also have a written statement from each affected employee stating that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
 - c.** The claim is for Employer RRRA taxes only. I couldn't find the affected employees; each affected employee didn't give me a written consent to file a claim for Employee RRRA taxes; or each affected employee didn't give me a written statement that he or she hasn't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
 - d.** The claim is for RRRA taxes and/or Tier 1 Employee Additional Medicare Tax that I didn't withhold from employee compensation.

Next

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't 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 1 Employer Tax—Compensation (Form CT-1, line 1)	.		.		.	× 0.062 =	.
7. Tier 1 Employer Medicare Tax—Compensation (Form CT-1, line 2)	.		.		.	× 0.0145 =	.
8. Tier 2 Employer Tax—Compensation (Form CT-1, line 3)	.		.		.	See instructions	.
9. Tier 1 Employee Tax—Compensation (Form CT-1, line 4)	.		.		.	× 0.062 =	.
10. Tier 1 Employee Medicare Tax—Compensation (Form CT-1, line 5)	.		.		.	× 0.0145 =	.
11. Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (Form CT-1, line 6)	.		.		.	× 0.009* =	.
*Certain compensation reported in Column 3 shouldn't be multiplied by 0.009. See instructions.							
12. Tier 2 Employee Tax—Compensation (Form CT-1, line 7)	.		.		.	See instructions	.
13. Tier 1 Employer Tax—Sick Pay (Form CT-1, line 8)	.		.		.	× 0.062 =	.
14. Tier 1 Employer Medicare Tax—Sick Pay (Form CT-1, line 9)	.		.		.	× 0.0145 =	.
15. Tier 1 Employee Tax—Sick Pay (Form CT-1, line 10)	.		.		.	× 0.062 =	.
16. Tier 1 Employee Medicare Tax—Sick Pay (Form CT-1, line 11)	.		.		.	× 0.0145 =	.
17. Tier 1 Employee Additional Medicare Tax—Sick Pay (Form CT-1, line 12)	.		.		.	× 0.009* =	.
*Certain compensation reported in Column 3 shouldn't be multiplied by 0.009. See instructions.							
18. Tax Adjustments (Form CT-1, line 14)	.		.		.	See instructions	.
19. Nonrefundable portion of credit for qualified sick and family leave compensation (Form CT-1, line 16)	.		.		.	See instructions	.
20. Nonrefundable portion of employee retention credit (Form CT-1, line 17)	.		.		.	See instructions	.
21. Subtotal. Combine the amounts on lines 6 through 20 of Column 4.							.
22. Deferred amount of the Tier 1 Employer Tax (Form CT-1, line 21)	.		.		.	See instructions	.
23. Deferred amount of the Tier 1 Employee Tax (Form CT-1, line 22)	.		.		.	See instructions	.
24. Refundable portion of credit for qualified sick and family leave compensation (Form CT-1, line 23)	.		.		.	See instructions	.
25. Refundable portion of employee retention credit (Form CT-1, line 24)	.		.		.	See instructions	.

Part 3: Enter the corrections for the calendar year you're correcting. If any line doesn't apply, leave it blank. (continued)

26. Total. Combine the amount on lines 21 through 25 of Column 4

If line 26 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're filing this form.
- If you checked line 2, this is the amount you want refunded or abated.

If line 26 is more than zero, this is the amount you owe. Pay this amount by the time you file this return. For information on how to pay, see *Amount you owe* in the instructions for line 26.

	<i>Column 1</i>	–	<i>Column 2</i>	=	<i>Column 3</i>
	<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>
27. Qualified sick leave compensation (Form CT-1, line 30)
28. Qualified health plan expenses allocable to qualified sick leave compensation (Form CT-1, line 31)
29. Qualified family leave compensation (Form CT-1, line 32)
30. Qualified health plan expenses allocable to qualified family leave compensation (Form CT-1, line 33)
31. Qualified compensation for the employee retention credit (Form CT-1, line 34)
32. Qualified health plan expenses allocable to qualified compensation for the employee retention credit (Form CT-1, line 35)

Form CT-1 X: Which process should you use?

Type of errors
you're
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 26 by the time you file Form CT-1 X.

Overreported amounts ONLY

The process you use depends on **when** you file Form CT-1 X.

If you're 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 26 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 26 refunded to you or abated. Check the box on line 2.

If you're 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're 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 26.

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 26 by the time 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're 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 26 by the time 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.