

Instructions for Form CT-1 X



(Rev. April 2025)

Adjusted Employer's Annual Railroad Retirement Tax Return or Claim for Refund

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form CT-1 X and its instructions, such as legislation enacted after they were published, go to [IRS.gov/CT1X](https://www.irs.gov/CT1X).



TIP Before you proceed with these instructions and completing Form CT-1 X, you'll need a copy of the Instructions for Form CT-1 because these instructions don't repeat all of the information included in the Instructions for Form CT-1. For example, these instructions don't discuss who is eligible to claim the credit for qualified sick and family leave compensation or the COBRA premium assistance credit. The current Instructions for Form CT-1 are available at [IRS.gov/CT1](https://www.irs.gov/CT1). If you need a prior revision of the Instructions for Form CT-1, select the link for "All Form CT-1 revisions" under "Other items you may find useful."

What's New

Period of limitations to make certain corrections expired; Form CT-1 X, lines 20a, 22, 23, 25a, 31, 32, 39, and 40 are now reserved for future use. Lines 20a, 22, 23, 25a, 31, 32, 39, and 40 are now reserved for future use because the period of limitations for correcting these lines has generally expired for most employers. Generally, you may correct overreported taxes on a previously filed Form CT-1 if you file Form CT-1 X within 3 years of the date Form CT-1 was filed or 2 years from the date you paid the tax reported on Form CT-1, whichever is later. You may correct underreported taxes on a previously filed Form CT-1 if you file Form CT-1 X within 3 years of the date the Form CT-1 was filed. We call each of these time frames a period of limitations. For purposes of the period of limitations, Form CT-1 for a calendar year is considered filed on the last day of February of the succeeding year if filed before that date. For an example of the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), later. Before using any line on Form CT-1 X, you must consider if the period of limitations, as described above, is still open for the year that you're correcting.

Lines 22 and 23 were previously used to correct the deferred amount of the Tier 1 Employer and Tier 1 Employee tax for 2020. The period of limitations for making corrections to the deferred amount of the Tier 1 Employer and Tier 1 Employee tax generally expired for most employers on February 29, 2024. These instructions no longer discuss these deferrals. If you think that the period of limitations is still open for correcting your 2020 Form CT-1, you can still file the March 2024 revision of Form CT-1 X to use lines 22 and 23.

Lines 20a, 25a, 31, 32, 39, and 40 were used only when correcting qualified compensation paid for the

employee retention credit and qualified health plan expenses allocable to that compensation on a Form CT-1 filed for 2020 and 2021. The period of limitations for making corrections to qualified compensation paid in 2020 for the employee retention credit and qualified health plan expenses allocable to that compensation generally expired for most employers on February 29, 2024. The period of limitations for making corrections to qualified compensation paid in 2021 for the employee retention credit and qualified health plan expenses allocable to that compensation generally expired for most employers on February 28, 2025. Lines 39 and 40 were used only if your business was a recovery startup business in the third or fourth quarter of 2021. These instructions no longer discuss these lines. If you think that the period of limitations is still open for correcting your 2020 or 2021 Form CT-1, you can still file the March 2024 revision of Form CT-1 X to use lines 20a, 25a, 31, 32, 39, and 40.

Reminders



If a line on Form CT-1 X doesn't apply to you, leave it blank. If you're correcting a year before 2021, you must leave blank lines 20b, 20c, 20d, 25b, 25c, 33, 34, 35, 36, 37, and 38.

The COVID-19 related credit for qualified sick and family leave compensation is limited to leave taken after March 31, 2020, and before October 1, 2021, and can no longer be claimed on Form CT-1.

Generally, the credit for qualified sick and family leave compensation, as enacted under the Families First Coronavirus Response Act (FFCRA) and amended and extended by the COVID-related Tax Relief Act of 2020, for leave taken after March 31, 2020, and before April 1, 2021, and the credit for qualified sick and family leave compensation under sections 3131, 3132, and 3133 of the Internal Revenue Code, as enacted under the American Rescue Plan Act of 2021 (the ARP), for leave taken after March 31, 2021, and before October 1, 2021, have expired. However, employers that pay qualified sick and family leave compensation in a later year for leave taken after March 31, 2020, and before October 1, 2021, are eligible to claim a credit for qualified sick and family leave compensation paid in that year. Effective for tax periods beginning after December 31, 2023, the lines used to claim the credit for qualified sick and family leave compensation were removed from Form CT-1 because it would be extremely rare for an employer to pay compensation after December 31, 2023, for qualified sick and family leave taken after March 31, 2020, and before October 1, 2021. Instead, if you're eligible to claim the credit for qualified sick and family leave compensation because you paid the compensation after December 31, 2023, for an earlier applicable leave period, file Form CT-1 X to claim the credit for qualified sick and family leave compensation for the year that you paid the compensation

after you file Form CT-1. Filing a Form CT-1 X before filing a Form CT-1 for the year may result in errors or delays in processing your Form CT-1 X.

You will also continue to use Form CT-1 X to make corrections to the credit for qualified sick and family leave compensation for earlier years if the period of limitations is still open. Corrections to amounts reported on Form CT-1, lines 16, 23, 30, 31, 32, and 33, for the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, are reported on Form CT-1 X, lines 19, 24, 27, 28, 29, and 30, respectively. Corrections to amounts reported on Form CT-1, lines 17b, 24b, 36, 37, 38, 39, 40, and 41, for the credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, are reported on Form CT-1 X, lines 20b, 25b, 33, 34, 35, 36, 37, and 38, respectively.

Credit for COBRA premium assistance payments is limited to periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. Section 9501 of the ARP provides for COBRA premium assistance in the form of a full reduction in the premium otherwise payable by certain individuals and their families who elect COBRA continuation coverage due to a loss of coverage as the result of a reduction in hours or an involuntary termination of employment (assistance eligible individuals). This COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. A premium payee was entitled to the COBRA premium assistance credit at the time an eligible individual elects coverage. Therefore, other than in rare circumstances, due to the COBRA notice and election period requirements (generally, employers have 60 days to provide notice and assistance eligible individuals have 60 days to elect coverage), January 2022 was generally the end of the period in which an assistance eligible individual would have elected coverage. Under some rare circumstances, it may be possible for a premium payee to become entitled to the COBRA premium assistance credit after January 2022. In these rare instances, the credit was still claimed on Form CT-1 filed for 2022 and an adjustment, if needed, can be made on Form CT-1 X for 2022. Employers eligible to claim the COBRA premium assistance credit after 2022 must file Form CT-1 X to claim the credit.

For more information on COBRA premium assistance payments and the credit, see Notice 2021-31, 2021-23 I.R.B. 1173, available at [IRS.gov/irb/2021-23_IRB#NOT-2021-31](https://www.irs.gov/irb/2021-23_IRB#NOT-2021-31); and Notice 2021-46, 2021-33 I.R.B. 303, available at [IRS.gov/irb/2021-33_IRB#NOT-2021-46](https://www.irs.gov/irb/2021-33_IRB#NOT-2021-46).

Corrections to amounts reported on Form CT-1, lines 17c, 17d, and 24c, for the COBRA premium assistance credit are reported on Form CT-1 X, lines 20c, 20d, and 25c, respectively.



If you claimed the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, and you make any corrections on Form CT-1 X to amounts used to figure this credit, you'll need to refigure the amount of this

credit using [Worksheet 1](#). You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form CT-1 X. If you claimed the credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, and you make any corrections on Form CT-1 X to amounts used to figure this credit, you'll need to refigure the amount of this credit using [Worksheet 2](#). You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form CT-1 X. If you claimed the COBRA premium assistance credit and you make any corrections on Form CT-1 X to amounts used to figure this credit, you'll need to refigure the amount of this credit using [Worksheet 3](#). You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form CT-1 X.

Employee consents to support a claim for refund.

Rev. Proc. 2017-28, 2017-14 I.R.B. 1061, available at [IRS.gov/irb/2017-14_IRB#RP-2017-28](https://www.irs.gov/irb/2017-14_IRB#RP-2017-28), provides guidance to employers on the requirements for employee consents used by an employer to support a claim for refund of overcollected Railroad Retirement Tax Act (RRTA) taxes. The revenue procedure clarifies the basic requirements for both a request for employee consent and for the employee consent, and permits a consent to be requested, furnished, and retained in an electronic format as an alternative to paper format. The revenue procedure also contains guidance concerning when an employer may claim a refund of only the employer share of overcollected RRTA taxes. The revenue procedure requires that any request for consent include an Additional Medicare Tax notice indicating that any claim on the employee's behalf won't include a claim for overpaid Tier 1 Employee Additional Medicare Tax.

Correcting Tier 1 Employee Additional Medicare Tax withholding and compensation subject to Tier 1 Employee Additional Medicare Tax withholding.

Compensation (including tips) and sick pay subject to Tier 1 Employee Additional Medicare Tax withholding are reported on Form CT-1, lines 6 and 12. Certain errors discovered on a previously filed Form CT-1 are corrected on Form CT-1 X, lines 11 and 17. However, you can't file Form CT-1 X to correct Tier 1 Employee Additional Medicare Tax actually withheld from an employee in a prior year. See the instructions for lines [11](#) and [17](#), later, for more information on the types of errors that can be corrected and how the correction is reported on Form CT-1 X. For more information about Tier 1 Employee Additional Medicare Tax withholding, see the Instructions for Form CT-1 or go to [IRS.gov/ADMTfaqs](https://www.irs.gov/ADMTfaqs).

General Instructions: Understanding Form CT-1 X

What Is the Purpose of Form CT-1 X?

Use Form CT-1 X to correct errors on a previously filed Form CT-1. Use Form CT-1 X to correct:

- Tier 1 Employee tax, Tier 1 Employee Medicare tax, Tier 1 Employee Additional Medicare Tax, and Tier 2 Employee tax;

- Tier 1 Employer tax, Tier 1 Employer Medicare tax, and Tier 2 Employer tax;
- Amounts reported on Form CT-1 for the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, including adjustments to Form CT-1, lines 16, 23, 30, 31, 32, and 33;
- Amounts reported on Form CT-1 for the credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, including adjustments to Form CT-1, lines 17b, 24b, 36, 37, 38, 39, 40, and 41; and
- Amounts reported on Form CT-1 for the COBRA premium assistance credit, for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021, including adjustments to Form CT-1, lines 17c, 17d, and 24c.

Use Form 843, Claim for Refund and Request for Abatement, to request a refund or abatement of assessed interest or penalties. Don't request a refund or abatement of assessed interest or penalties on Form CT-1 or Form CT-1 X.



We use the terms “correct” and “corrections” on Form CT-1 X and in these instructions to include interest-free adjustments under sections 6205 and 6413 and claims for refund and abatement under sections 6402, 6414, and 6404. See Rev. Rul. 2009-39 for examples of how the interest-free adjustment and claim for refund rules apply in 10 different situations. You can find Rev. Rul. 2009-39, 2009-52 I.R.B. 951 at [IRS.gov/irb/2009-52_IRB#RR-2009-39](https://www.irs.gov/irb/2009-52_IRB#RR-2009-39).

When you discover an error on a previously filed Form CT-1, you must:

- Correct that error using Form CT-1 X;
- File a separate Form CT-1 X for each Form CT-1 that you're correcting; and
- Generally, file Form CT-1 X separately. Don't file Form CT-1 X with Form CT-1. However, see the instructions for [line 42](#), later, for an exception.

If you didn't file a Form CT-1 for 1 or more years, don't use Form CT-1 X. Instead, file Form CT-1 for each of those years. Also, see [When Should You File Form CT-1 X](#), later. However, if you didn't file Forms CT-1 because you improperly treated workers as independent contractors or nonemployees and are now reclassifying them as employees, see the instructions for [line 42](#), later.



Unless otherwise specified in these instructions, an underreported employment tax credit should be treated like an overreported tax amount. An overreported employment tax credit should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see [Correcting an employment tax credit](#), later.

Report the correction of underreported and overreported tax amounts for the same tax period on a single Form CT-1 X, unless you're requesting a refund or abatement. If you're requesting a refund or abatement and are correcting both underreported and overreported tax amounts, file one Form CT-1 X correcting the

underreported tax amounts only and a second Form CT-1 X correcting the overreported tax amounts.

You'll use the adjustment process if you underreported RRTA taxes and are making a payment, or if you overreported RRTA taxes and will be applying the credit to Form CT-1 for the period during which you file Form CT-1 X. However, see the *Caution* under [Is There a Deadline for Filing Form CT-1 X](#), later, if you're correcting overreported tax amounts during the last 90 days of a period of limitations. You'll use the claim process if you overreported RRTA taxes and are requesting a refund or abatement of the overreported tax amount. Follow the chart on page 6 of Form CT-1 X for help in choosing whether to use the adjustment process or the claim process. Be sure to provide a detailed explanation on line 43 for each correction that you show on Form CT-1 X.

Continue to report current year adjustments on Form CT-1, line 14.

You have additional requirements to complete when filing Form CT-1 X, such as certifying that you filed (or will file) all applicable Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Wage and Tax Statement, with the Social Security Administration (SSA). For corrections of overreported Tier 1 and Tier 2 taxes, you must make any certifications that apply to your situation.

Be sure to give us a detailed explanation on line 43 for each correction you show on Form CT-1 X.



Don't use Form CT-1 X to correct Form 941, 941-SS, 943, 944, or 945. Instead, use the "X" form that corresponds to those forms (Form 941-X, 943-X, 944-X, or 945-X).

Where Can You Get Help?

For help filing Form CT-1 X or for questions about RRTA taxes and tax corrections, you can:

- Go to [IRS.gov/EmploymentTaxes](https://www.irs.gov/EmploymentTaxes) and [IRS.gov/CorrectingEmploymentTaxes](https://www.irs.gov/CorrectingEmploymentTaxes);
- See Pub. 15, Employer's Tax Guide; or
- Call the IRS Business and Specialty Tax Line toll free at 800-829-4933 or 800-829-4059 (TDD/TTY for persons who are deaf, hard of hearing, or have a speech disability), Monday–Friday from 7:00 a.m. to 7:00 p.m. local time (Alaska and Hawaii follow Pacific time).

See also [How Can You Get Forms, Instructions, and Publications From the IRS](#), later.

When Should You File Form CT-1 X?

File Form CT-1 X when you discover an error on a previously filed Form CT-1.

However, if your only errors on Form CT-1 relate to RRTA tax liabilities reported in Part II of Form CT-1 or on Form 945-A, Annual Record of Federal Tax Liability, don't file Form CT-1 X. To correct federal tax liabilities reported in Part II of Form CT-1, file Form 945-A, but only enter the monthly totals. The daily entries aren't required. For more information about correcting RRTA tax liabilities reported on Form 945-A, see the Instructions for Form 945-A.

Due dates. The due date for filing Form CT-1 X depends on when you discover an error and if you underreported or

overreported tax. If you underreported tax, see [Underreported tax](#), later. For overreported tax amounts, you may choose to either make an interest-free adjustment or file a claim for refund or abatement. If you're correcting overreported tax amounts, see [Overreported tax—Adjustment process](#) or [Overreported tax—Claim process](#), later.

If any due date falls on a Saturday, Sunday, or legal holiday, you may file Form CT-1 X on the next business day. The term "legal holiday" means any legal holiday in the District of Columbia. See Pub. 15 for the list of legal holidays. If we receive Form CT-1 X after the due date, we will treat Form CT-1 X as filed on time if the envelope containing Form CT-1 X is properly addressed, contains sufficient postage, and is postmarked by the U.S. Postal Service (USPS) on or before the due date, or sent by an IRS-designated private delivery service (PDS) on or before the due date. If you don't follow these guidelines, we will consider Form CT-1 X filed when it is actually received. For more information about PDSs, see [Where Should You File Form CT-1 X](#), later.

Underreported tax. If you're correcting underreported tax, you must file Form CT-1 X by the due date of the return for the return period in which you discovered the error and **pay** the amount you owe **by the time you file**. Filing and paying on time generally will ensure that your correction is interest free and not subject to failure-to-pay (FTP) or failure-to-deposit (FTD) penalties. See [What About Penalties and Interest](#), later. For details on how to make a payment, see the instructions for [line 26](#), later.

If Form CT-1 X is filed late (after the due date of the return for the return period in which you discovered the error), you must attach an amended Form 945-A to Form CT-1 X. Otherwise, the IRS may assess an "averaged" FTD penalty. See "Averaged" FTD penalty in section 11 of Pub. 15 for more information about "averaged" FTD penalties. The total tax reported on Form 945-A, line M, must match the corrected total tax (Form CT-1, line 15 (line 19 for tax years 2020–2023), combined with any correction reported on Form CT-1 X, line 21) for the year, less any previous abatements and interest-free tax assessments.

Example—You owe tax. On March 14, 2025, you discovered that you underreported \$1,000 of RRTA compensation on your 2024 Form CT-1. File Form CT-1 X and pay the amount you owe by March 2, 2026 (February 28, 2026, is a Saturday), because you discovered the error in 2025, and March 2, 2026, is the due date for that year. If you file Form CT-1 X before March 2, 2026, pay the amount you owe by the time you file.



Form CT-1 X can't be used to correct underreported amounts of Tier 1 Employee Additional Medicare Tax unless the amounts were withheld from employee compensation.

Overreported tax—Adjustment process. If you overreported tax and choose to apply the credit to Form CT-1, file an adjusted return on Form CT-1 X as soon as possible after you discover the error but more than 90 days before the period of limitations on the credit or refund for Form CT-1 expires. See [Is There a Deadline for Filing Form CT-1 X](#), later.



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.

Example—You want your credit applied to Form CT-1. You filed your 2024 Form CT-1 on February 24, 2025, and payments were timely made. On May 5, 2025, you discover that you overreported tax on your 2024 Form CT-1. You file Form CT-1 X on June 3, 2025, and check the box on line 1 to indicate you want to use the adjustment process. The IRS treats your credit as a tax deposit made on January 1, 2025. When you file your 2025 Form CT-1, include the amount from Form CT-1 X, line 26, on the "Total railroad retirement tax deposits" line of your 2025 Form CT-1.

Overreported tax—Claim process. If you overreported tax on Form CT-1, you may choose to file a claim for refund or abatement on Form CT-1 X any time before the period of limitations on credit or refund for Form CT-1 expires. If you also need to correct any underreported tax amounts, you must file another Form CT-1 X reporting only corrections to the underreported tax amounts. See [Is There a Deadline for Filing Form CT-1 X](#), later.



You may not file a refund claim to correct Tier 1 Employee Additional Medicare Tax actually withheld from employees.

Is There a Deadline for Filing Form CT-1 X?

Generally, you may correct overreported taxes on a previously filed Form CT-1 if you file Form CT-1 X within 3 years of the date Form CT-1 was filed or 2 years from the date you paid the tax reported on Form CT-1, whichever is later. You may correct underreported taxes on a previously filed Form CT-1 if you file Form CT-1 X within 3 years of the date the Form CT-1 was filed. We call each of these time frames a period of limitations. For purposes of the period of limitations, Form CT-1 is considered filed on the last day in February of the succeeding year if filed before that date.

Example. You filed your 2022 Form CT-1 on January 30, 2023, and payments were timely made. The IRS treats the return as if it were filed on February 28, 2023. On January 15, 2026, you discover that you overreported RRTA compensation on that form by \$10,000. To correct the error, you must file Form CT-1 X by March 2, 2026 (February 28, 2026, is a Saturday), which is the end of the period of limitations, and use the claim process.



If you file Form CT-1 X to correct overreported tax amounts in the last 90 days of a period of limitations, you must use the claim process. You can't use the adjustment process. If you are also correcting underreported tax amounts, you must file another Form CT-1 X to correct the underreported tax amounts using the adjustment process and pay any tax due.

Where Should You File Form CT-1 X?

Send your completed Form CT-1 X to:

PDSs can't deliver to P.O. boxes. You must use the USPS to mail an item to a P.O. box address. Go to [IRS.gov/PDS](https://www.irs.gov/PDS) for the current list of PDSs. If you file Form CT-1 X using a PDS, send it to the following address.

Ogden-Internal Revenue Submission Processing
Center
1973 Rulon White Blvd.
Ogden, UT 84201

Use this address even though Form CT-1 X mailed through the USPS goes to Cincinnati.

How Should You Complete Form CT-1 X?

Use a Separate Form CT-1 X for Each Year You're Correcting

Use a separate Form CT-1 X for each Form CT-1 that you're correcting. For example, if you found errors on your Forms CT-1 for 2023 and 2024, file one Form CT-1 X to correct the 2023 Form CT-1. File a second Form CT-1 X to correct the 2024 Form CT-1.

Employer Identification Number (EIN), RRB Number, Name, and Address

Enter your EIN, RRB number, name, and address in the spaces provided. Also enter your name and EIN on the top of pages 2, 3, 4, and 5, and on any attachments. If your address has changed since you filed your Form CT-1, enter the corrected information and the IRS will update your address of record. Be sure to write your name, EIN, "Form CT-1 X," and the calendar year you're correcting on the top of any attachments.

Return You're Correcting

Enter the calendar year of the Form CT-1 you're correcting in the box at the top of page 1. Enter the same calendar year on pages 2, 3, 4, and 5.

Enter the Date You Discovered Errors

You **must** enter the date you discovered errors. You discover an error when you have enough information to be able to correct it. If you're reporting several errors that you discovered at different times, enter the earliest date you discovered an error here. Report any subsequent dates and related errors on line 43.

Must You Make an Entry on Each Line?

You must provide all of the information requested at the top of page 1 of Form CT-1 X. You must check one box (but not both) in Part 1. In Part 2, you must check the box on line 3 and any applicable boxes on lines 4 and 5. In Part 3, if any line doesn't apply, leave it blank. Complete Parts 4 and 5 as instructed.

How Should You Report Negative Amounts?

Form CT-1 X uses negative numbers to show reductions in tax (credits) and positive numbers to show additional tax (amounts you owe).

When reporting a negative amount in columns 3 and 4, use a minus sign instead of parentheses. For example, enter "-10.59" instead of "(10.59)." However, if you're completing the return on your computer and your software only allows you to use parentheses to report negative amounts, you may use them.

How Should You Make Entries on Form CT-1 X?

You can help the IRS process Form CT-1 X timely and accurately if you follow these guidelines.

- Type or print your entries.
- Use Courier font (if possible) for all typed or computer-generated entries.
- Omit dollar signs. You may use commas and decimal points, if desired. Enter dollar amounts to the left of any preprinted decimal point and cents to the right of it.
- Always show an amount for cents, even if it is zero. Don't round entries to whole dollars.
- Complete all five pages and sign Form CT-1 X on page 5.
- Staple multiple sheets in the upper-left corner.

What About Penalties and Interest?

Generally, your correction of an underreported tax amount won't be subject to an FTP penalty, an FTD penalty, or interest if you:

- File on time (by the due date of the year in which you discover the error),
- **Pay** the amount shown on line 26 **by the time you file** Form CT-1 X,
- Enter the date you discovered the error, and
- Explain in detail the grounds and facts relied on to support the correction.

No correction will be eligible for interest-free treatment if any of the following apply.

- The underreported amounts relate to an issue that was raised in an examination of a prior period.
- You knowingly underreported your employment tax liability.
- You received a notice and demand for payment.
- You received a notice of determination under section 7436.

If you receive a notice about a penalty after you file this return, reply to the notice with an explanation and we will determine if you meet reasonable-cause criteria. Don't attach an explanation when you file your return.

Overview of the Process

To correct a previously filed Form CT-1, use Form CT-1 X to file either an adjusted railroad retirement tax return or a claim for refund or abatement. The adjustment process and the claim process are outlined below.

If you underreported the tax. If you underreported the tax on a previously filed Form CT-1, check the box on line 1 and **pay** any additional amount you owe **by the time you file** Form CT-1 X. For details on how to make a payment, see the instructions for [line 26](#), later.

Example—You underreported RRTA taxes. On June 20, 2025, you discovered an error that results in additional tax on your 2024 Form CT-1. File Form CT-1 X by March 2, 2026 (February 28, 2026, is a Saturday), and pay the amount you owe by the time you file. See [When Should You File Form CT-1 X](#), earlier. Don't attach Form CT-1 X to your 2025 Form CT-1.

If you overreported the tax. If you overreported the tax on a previously filed Form CT-1, **choose** one of the following options.

- **Use the adjustment process.** Check the box on line 1 to apply any credit (negative amount) from line 26 to Form CT-1 for the year during which you file Form CT-1 X.
- **Use the claim process.** Check the box on line 2 to file a claim on Form CT-1 X requesting a refund or abatement of the amount shown on line 26.

TIP To ensure that the IRS has enough time to process a credit for an **overreporting tax adjustment** in the year during which you file Form CT-1 X, you're encouraged to file Form CT-1 X correcting the overreported tax amount in the first 11 months of a year. For example, if you discover an overreported tax amount in December, you may want to file Form CT-1 X in the first 11 months of the next year. However, there must be 90 days remaining on the period of limitations when you file Form CT-1 X. See the [Caution](#) under Is There a Deadline for Filing Form CT-1 X, earlier. This should ensure that the IRS will have enough time to process the Form CT-1 X so that the credit will be posted before you file Form CT-1, thus avoiding an erroneous balance due notice from the IRS. See the example next.

Example—You want your overreported tax applied as a credit on Form CT-1. On December 19, 2025, you discover you overreported your tax on your 2024 Form CT-1 and want to choose the adjustment process. To allow the IRS enough time to process the credit, you file Form CT-1 X on March 10, 2026, and take the credit on your 2026 Form CT-1.

Specific Instructions

Part 1: Select ONLY One Process

Because Form CT-1 X may be used to file either an adjusted railroad retirement tax return or a claim for refund or abatement, you **must** check one box on either line 1 or line 2. Don't check both boxes.

Correcting an employment tax credit. For boxes 1 and 2, if you underreported an employment tax credit, treat it like you overreported a tax amount. If you overreported an employment tax credit, treat it like you underreported a tax amount. If you're filing Form CT-1 X to adjust only an employment tax credit and you're not correcting any overreported taxes on Form CT-1 X, lines 6–17, skip lines 4 and 5.

1. Adjusted Railroad Retirement Tax Return

Check the box on line 1 if you're correcting underreported tax amounts or overreported tax amounts and you would like to use the adjustment process to correct the errors.

If you're correcting both underreported tax amounts and overreported tax amounts on this form, you **must** check this box. If you check this box, any negative amount shown on line 26 will be applied as a credit (tax deposit) to your Form CT-1 for the year in which you're filing this form. See [Example—You want your overreported tax applied as a credit on Form CT-1](#), earlier.



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.

If you owe tax. Pay the amount shown on line 26 **by the time you file** Form CT-1 X. Generally, you won't be charged interest if you file on time, pay on time, enter the date you discovered the error, and explain the correction on line 43.

If you have a credit. You overreported RRTA taxes (you have a negative amount on line 26) and want the IRS to apply the credit to Form CT-1 for the period during which you filed Form CT-1 X. The IRS will apply your credit on the first day of the Form CT-1 year during which you filed Form CT-1 X. However, the credit you show on Form CT-1 X, line 26, may not be fully available on your Form CT-1 if the IRS corrects it during processing or you owe other taxes, penalties, or interest. The IRS will notify you if your claimed credit changes or if the amount available as a credit on Form CT-1 was reduced because of unpaid taxes, penalties, or interest.



Don't check the box on line 1 if you're correcting overreported tax amounts and the period of limitations on credit or refund for Form CT-1 will expire within 90 days of the date you file Form CT-1 X. Instead, check the box on line 2. See [Is There a Deadline for Filing Form CT-1 X](#), earlier.

2. Claim

Check the box on line 2 to use the claim process if you're correcting **overreported tax amounts only** and you're claiming a refund or abatement for the negative amount (credit) shown on line 26. Don't check this box if you're correcting any underreported tax amounts on this form.

You must check the box on line 2 if you have a credit (a negative amount on line 26) and the period of limitations on credit or refund for Form CT-1 will expire within 90 days of the date you file Form CT-1 X. See [Is There a Deadline for Filing Form CT-1 X](#), earlier.

The IRS usually processes claims shortly after they are filed. The IRS will notify you if your claim is denied, accepted as filed, or selected to be examined. See Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund, for more information.

Unless the IRS corrects Form CT-1 X during processing or you owe other taxes, penalties, or interest, the IRS will refund the amount shown on line 26, plus any interest that applies.



You may not file a refund claim to correct Tier 1 Employee Additional Medicare Tax actually withheld from employees.

Part 2: Complete the Certifications

You must complete all certifications that apply by checking the appropriate boxes. If all of your corrections relate to underreported tax amounts, complete line 3 only; skip lines 4 and 5 and go to Part 3.

If your corrections relate to overreported tax amounts, other than corrections related to underreported employment tax credits, you have a duty to ensure that your employees' rights to recover overpaid Employee RRTA taxes that you withheld are protected. The certifications on lines 4 and 5 address the requirement to:

- Repay or reimburse your employees for the overcollection of Employee RRTA taxes, or
- Obtain consents from your employees to file a claim on their behalf. See [Rev. Proc. 2017-28](#) for guidance on the requirements for both a request for employee consent and for the employee consent.

For purposes of these certifications, Employee 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.

3. Filing Forms W-2 or Forms W-2c

Check the box on line 3 to certify that you filed or will file Forms W-2 or Forms W-2c with the SSA, as required, showing your employees' correct wage and tax amounts. See the General Instructions for Forms W-2 and W-3 for detailed information about filing requirements.

You must check the box on line 3 to certify that you filed Forms W-2 or Forms W-2c even if your corrections on Form CT-1 X don't change amounts shown on those forms. For example, if your only correction to Form CT-1 involves misstated tax adjustments, which don't change the amounts reported on your employees' Forms W-2 (see the instructions for [line 18](#), later), check the box on line 3 to certify that you already filed all required Forms W-2 and W-2c with the SSA. In this situation, you're certifying that you don't need to file Form W-2c because you already filed a correct Form W-2.

4. Certifying Overreporting Adjustments

If you overreported RRTA tax and/or Tier 1 Employee Additional Medicare Tax and checked the box on line 1, check the appropriate box on line 4. You may need to check more than one box. If you obtained written statements from some employees but you couldn't locate employees or secure the statements of the remaining employees, check all applicable boxes. Provide a summary on line 43 of the amount of the corrections for both the employees who provided written statements and for those who didn't.



You may not use Form CT-1 X to correct overreported amounts of Tier 1 Employee Additional Medicare Tax unless the amounts weren't withheld from employee compensation.

4a. Check the box on line 4a if your overreported amount includes each affected employee share of overcollected Employee RRTA taxes. You're certifying that you repaid or reimbursed the prior year Employee RRTA taxes and you

received written statements from the employees stating that they didn't and won't receive a refund or credit for the prior year taxes. Don't send these statements to the IRS. Keep them for your records. Generally, all employment tax records must be kept for at least 4 years. Records related to qualified sick leave compensation and qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, should be kept for at least 6 years. Copies must be submitted to the IRS if requested.

4b. Check the box on line 4b to certify that your overreported amount is only for Employer RRTA taxes on those employees whom you were unable to find or those who didn't give you a statement described on line 4a.

4c. Check the box on line 4c to certify that your overreported amount is only for RRTA taxes and/or Tier 1 Employee Additional Medicare Tax that you didn't withhold from your employees.

5. Certifying Claims

If you're filing a claim for refund or abatement of overreported RRTA tax and/or Tier 1 Employee Additional Medicare Tax and checked the box on line 2, check the appropriate box on line 5. You may need to check more than one box. If you obtained written statements or consents from some employees but you couldn't locate employees or secure the statements of the remaining employees, check all applicable boxes. Provide a summary on line 43 of the amount of the corrections for the employees who provided statements or consents and those who didn't.



You may not file a refund claim to correct Tier 1 Employee Additional Medicare Tax actually withheld from employees. If you request their consent to file a claim for employee RRTA taxes you must tell your employees that you can't claim a refund of any Tier 1 Employee Additional Medicare Tax on their behalf. See [Rev. Proc. 2017-28](#) for sample language to use in your request.

5a. Check the box on line 5a if your overreported tax includes overcollected Employee RRTA taxes for each affected employee. You're certifying that you repaid or reimbursed the employees their shares of the prior year Employee RRTA taxes and you received written statements from those employees stating that they didn't and won't receive a refund or credit for the prior year taxes. Don't send these statements to the IRS. Keep them for your records. Generally, all employment tax records must be kept for at least 4 years. Records related to qualified sick leave compensation and qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, should be kept for at least 6 years. Copies must be submitted to the IRS if requested.

5b. Check the box on line 5b if your overreported tax includes overcollected prior year Employee RRTA taxes for each affected employee and you haven't yet repaid or reimbursed the Employee RRTA taxes. You're certifying that you received consent from each affected employee to file a claim on the employee share of those taxes and you received written statements from those employees stating that they didn't and won't receive a refund or credit for the prior year taxes.

An employee consent must:

- Contain the name, address, and social security number (or truncated taxpayer identification number, when appropriate) of the employee;
- Contain the name, address, and EIN of the employer;
- Contain the tax period(s), the type of tax, and the amount of tax for which the consent is provided;
- Affirmatively state that the employee authorizes the employer to claim a refund for the overpayment of the employee share of tax;
- Include the employee's written statement certifying that the employee hasn't made any previous claims (or the claims were rejected) and won't make any future claims for refund or credit of the amount of the overcollection;
- Identify the basis of the claim; and
- Be dated and contain the employee's signature under penalties of perjury. The penalties of perjury statement should be located immediately above the required signature.

Don't send these statements and consents to the IRS. Keep them for your records. Generally, all employment tax records must be kept for at least 4 years. Records related to qualified sick leave compensation and qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, should be kept for at least 6 years. Copies must be submitted to the IRS if requested.

In certain situations, you may not have repaid or reimbursed your employees or obtained their consents prior to filing a claim, such as in cases where the period of limitations on credit or refund is about to expire. In those situations, file Form CT-1 X but don't check a box on line 5. Tell us on line 43 that you haven't repaid or reimbursed employees or obtained consents at the time you file the claim. However, you must repay or reimburse your employees and certify that you have done so before the IRS can allow the claim.

5c. Check the box on line 5c to certify that your overreported tax is only for the Employer RRTA taxes. This applies when affected employees didn't give you consent to file a claim for refund for the Employee RRTA taxes, they couldn't be found, or they didn't give you a statement described on line 5b.

5d. Check the box on line 5d to certify that your overreported amount is only for RRTA taxes and/or Tier 1 Employee Additional Medicare Tax that you didn't withhold from your employees.

Part 3: Enter the Corrections for the Calendar Year You're Correcting

What Amounts Should You Report in Part 3?

On lines 6–17, columns 1 and 2, show amounts for **all** of your employees, not just for those employees whose amounts you're correcting.

If a correction that you report in column 4 includes both underreported and overreported amounts (see the instructions for [line 41](#), later), provide details for each error on line 43.

Because special circumstances apply for lines 18, 19, 20b–20d, 24, 25b, 25c, 27–30, and 33–38, read the

instructions for each line carefully before entering amounts in the columns.

If any line doesn't apply to you, leave it blank.



If you previously adjusted or amended Form CT-1 using Form CT-1 X, or because of an IRS examination change, show amounts in column 2 that include those previously reported corrections.

6. Tier 1 Employer Tax—Compensation



For purposes of these instructions, all references to "sick pay" mean ordinary sick pay, not "qualified sick leave compensation."

If you're correcting the compensation (other than tips and sick pay) for the Tier 1 Employer tax you reported on Form CT-1, line 1, enter the total corrected amount for **all** employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. If you (or the IRS) previously corrected the amount reported on Form CT-1, line 1, enter in column 2 the amount after any previous corrections.

line 6 (column 1)

- line 6 (column 2)

line 6 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.062 (6.2% tax rate) and enter the result in column 4.

line 6 (column 3)

x 0.062

line 6 (column 4)

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier 1 Employer compensation

decreased. You reported \$9,000 as Tier 1 Employer compensation in computing the tax on line 1 of your 2024 Form CT-1. In December 2025, you discovered that you included \$2,000 in compensation for one of your employees twice. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form CT-1, line 1)	- 9,000.00
Column 3 (difference)	-2,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (6.2%)	x 0.062
Column 4 (tax correction)	-124.00

Be sure to explain the reasons for this correction on line 43.

7. Tier 1 Employer Medicare Tax—Compensation

If you're correcting the compensation (other than tips and sick pay) for the Tier 1 Employer Medicare tax you reported on Form CT-1, line 2, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 7 (column 1)
- line 7 (column 2)
line 7 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.0145 (1.45% tax rate) and enter the result in column 4.

line 7 (column 3)
x 0.0145
line 7 (column 4)

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier 1 Employer Medicare compensation decreased. Following [Example—Tier 1 Employer compensation decreased](#) in the instructions for line 6, the compensation that you counted twice was also Tier 1 Employer Medicare compensation. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form CT-1, line 2)	- 9,000.00
Column 3 (difference)	-2,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (1.45%)	x 0.0145
Column 4 (tax correction)	-29.00

Be sure to explain the reasons for this correction on line 43.

8. Tier 2 Employer Tax—Compensation

If you're correcting the compensation (other than tips) for the Tier 2 Employer tax you reported on Form CT-1, line 3, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 8 (column 1)
- line 8 (column 2)
line 8 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by the rate stated on line 3 of the Form CT-1 for the year that you're correcting and enter the result in column 4. If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier 2 Employer compensation decreased. Following [Example—Tier 1 Employer compensation decreased](#) in the instructions for line 6, the compensation that you counted twice was also Tier 2 Employer compensation. Because you're correcting your 2024 Form CT-1 in this example, use the rate from line 3 (13.1%) shown on that return. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form CT-1, line 3)	- 9,000.00
Column 3 (difference)	-2,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (13.1%)	x 0.131
Column 4 (tax correction)	-262.00

Be sure to explain the reasons for this correction on line 43.

9. Tier 1 Employee Tax—Compensation

If you're correcting the compensation, including tips reported, but excluding sick pay, for the Tier 1 Employee tax you reported on Form CT-1, line 4, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 9 (column 1)
- line 9 (column 2)
line 9 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.062 (6.2% tax rate) and report the result in column 4.

line 9 (column 3)
x 0.062
line 9 (column 4)

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Be sure to explain the reasons for this correction on line 43.

10. Tier 1 Employee Medicare Tax—Compensation

If you're correcting the compensation, including tips reported, but excluding sick pay, for the Tier 1 Employee Medicare tax you reported on Form CT-1, line 5, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 10 (column 1)	
- line 10 (column 2)	
line 10 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.0145 (1.45% tax rate) and enter the result in column 4.

line 10 (column 3)	
x 0.0145	
line 10 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Be sure to explain the reasons for this correction on line 43.

11. Tier 1 Employee Additional Medicare Tax—Compensation (Other Than Sick Pay)

You may use Form CT-1 X to correct errors to Tier 1 Employee Additional Medicare Tax withholding for prior years if the amount reported on Form CT-1, line 6, isn't the amount you actually withheld. This type of error is an administrative error. The administrative error adjustment corrects the amount reported on Form CT-1 to agree with the amount actually withheld from employees.

If a prior year error was a nonadministrative error, you may correct only the **compensation** subject to Tier 1 Employee Additional Medicare Tax withholding that was originally reported on Form CT-1, line 6, or previously corrected on Form CT-1 X. You can't correct the tax reported on Form CT-1, line 6.

Prior year administrative errors. If you're correcting the compensation subject to Tier 1 Employee Additional Medicare Tax withholding that you reported on Form CT-1, line 6, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 11 (column 1)	
- line 11 (column 2)	
line 11 (column 3)	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.009 (0.9% tax rate) and enter the result in column 4.

line 11 (column 3)	
x 0.009	
line 11 (column 4)	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Prior year administrative error (incorrectly reported amount of Tier 1 Employee Additional Medicare Tax actually withheld). Nathan Smith's compensation exceeded the \$200,000 withholding threshold for Tier 1 Employee Additional Medicare Tax in November 2024. The total compensation paid to Nathan for 2024 was \$230,000. You withheld \$270 (\$30,000 x 0.009) from Nathan's compensation. However, on your 2024 Form CT-1 you mistakenly reported \$3,000 on line 6 (*Compensation* column), and Tier 1 Employee Additional Medicare Tax withheld of \$27 on line 6 (*Tax* column). You discovered the error on March 17, 2025. This is an example of an administrative error that may be corrected in a later calendar year because the amount actually withheld differs from the amount reported on your 2024 Form CT-1. Use Form CT-1 X, line 11, to correct the error as shown.

Column 1 (corrected amount)	30,000.00
Column 2 (Form CT-1, line 6 (<i>Compensation</i> column))	- 3,000.00
Column 3 (difference)	27,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	27,000.00
Tax rate (0.9%)	x 0.009
Column 4 (tax correction)	243.00

Be sure to explain the reasons for this correction on line 43.

Prior year nonadministrative errors. You may correct **only** the compensation subject to Tier 1 Employee Additional Medicare Tax withholding that you reported on Form CT-1, line 6 (*Compensation* column). Enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 11 (column 1)
 - line 11 (column 2)
 line 11 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Don't multiply the amount in column 3 by 0.009 (0.9% tax rate). Leave column 4 blank and explain the reasons for this correction on line 43.

Example—Prior year nonadministrative error (failure to withhold Tier 1 Employee Additional Medicare Tax when required). Leah Green's compensation exceeded the \$200,000 withholding threshold for Tier 1 Employee Additional Medicare Tax in December 2024. The total compensation paid to Leah for 2024 was \$220,000. You were required to withhold \$180 (\$20,000 x 0.009) but you withheld nothing and didn't report an amount on line 6 of your 2024 Form CT-1. You discovered the error on March 17, 2025. File Form CT-1 X to correct the compensation subject to Tier 1 Employee Additional Medicare Tax withholding for your 2024 Form CT-1, but you may not correct the Tier 1 Employee Additional Medicare Tax withheld (column 4) because the error involves a previous year and the amount previously reported for the employee represents the actual amount withheld from the employee during 2024.

Combination of prior year administrative and nonadministrative errors. If you're reporting both administrative errors and nonadministrative errors for the same prior year, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. However, multiply only the amount of compensation reported in column 3 that is related to administrative errors by 0.009 (0.9% tax rate). Don't multiply any compensation reported in column 3 that was related to nonadministrative errors by 0.009 (0.9% tax rate). Use line 43 to explain in detail your corrections. The explanation must include the reasons for the corrections and a breakdown of the amount reported in column 3 into the amounts related to administrative errors and nonadministrative errors.

Example—Combination of prior year administrative and nonadministrative errors. Nathan Smith's compensation exceeded the \$200,000 withholding threshold for Tier 1 Employee Additional Medicare Tax in November 2024. The total compensation paid to Nathan for 2024 was \$230,000. You withheld \$270 (\$30,000 x 0.009) from Nathan's compensation. However, on your 2024 Form CT-1, you mistakenly reported \$3,000 on line 6 (*Compensation* column), and Tier 1 Employee Additional Medicare Tax withheld of \$27 on line 6 (*Tax* column). The difference in compensation subject to Tier 1 Employee Additional Medicare Tax related to this administrative error is \$27,000 (\$30,000 - \$3,000).

Leah Green's compensation exceeded the \$200,000 withholding threshold for Tier 1 Employee Additional Medicare Tax in December 2024. The total compensation paid to Leah for 2024 was \$220,000. You were required to withhold \$180 (\$20,000 x 0.009) but you withheld nothing

and didn't report Leah's \$20,000 in compensation subject to Tier 1 Employee Additional Medicare Tax withholding on line 6 of your 2024 Form CT-1.

You discovered both errors on March 17, 2025. Use Form CT-1 X, line 11, to correct the errors as shown.

Column 1 (corrected amount)	50,000.00
Column 2 (Form CT-1, line 6 (<i>Compensation</i> column))	- 3,000.00
Column 3 (difference)	47,000.00

Determine the portion of compensation reported in column 3 that is related to the administrative error (\$47,000 - \$20,000 (nonadministrative error) = \$27,000 (administrative error)). Multiply this portion of column 3 by 0.009 (0.9% tax rate) to determine your tax correction.

Difference related to administrative error	27,000.00
Tax rate (0.9%)	x 0.009
Column 4 (tax correction)	243.00

Be sure to explain the reasons for these corrections on line 43. You must also report that \$20,000 of the amount shown in column 3 was related to the correction of a prior year nonadministrative error and \$27,000 of the amount shown in column 3 was related to the correction of an administrative error.

12. Tier 2 Employee Tax—Compensation

If you're correcting the compensation, including tips reported, for the Tier 2 Employee tax you reported on Form CT-1, line 7, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 12 (column 1)
 - line 12 (column 2)
 line 12 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by the rate stated on line 7 of the Form CT-1 for the year that you're correcting and enter the result in column 4. If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier 2 Employee compensation decreased. Following [Example—Tier 1 Employer compensation decreased](#) in the instructions for line 6, the compensation that you counted twice was also Tier 2 Employee compensation. Because you're correcting your 2024 Form CT-1 in this example, use the rate for line 7 (4.9%) shown on that return. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	7,000.00
Column 2 (Form CT-1, line 7)	<u>- 9,000.00</u>
Column 3 (difference)	-2,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	-2,000.00
Tax rate (4.9%)	<u>x 0.049</u>
Column 4 (tax correction)	-98.00

Be sure to explain the reasons for this correction on line 43.



For purposes of these instructions, all references to “sick pay” mean ordinary sick pay, not “qualified sick leave compensation.”

13. Tier 1 Employer Tax—Sick Pay

If you're correcting the sick pay for the Tier 1 Employer tax you reported on Form CT-1, line 8, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 13 (column 1)	
- line 13 (column 2)	
line 13 (column 3)	
	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.062 (6.2% tax rate) and enter the result in column 4.

line 13 (column 3)	
<u>x 0.062</u>	
line 13 (column 4)	
	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Example—Tier 1 Employer sick pay increased. You reported \$8,000 as Tier 1 Employer sick pay in computing the tax on line 8 of your 2024 Form CT-1. In December 2025, you discover that you overlooked \$1,000 in sick pay for one of your employees. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	9,000.00
Column 2 (Form CT-1, line 8)	<u>- 8,000.00</u>
Column 3 (difference)	1,000.00

Use the difference in column 3 to determine your tax correction.

Column 3 (difference)	1,000.00
Tax rate (6.2%)	<u>x 0.062</u>
Column 4 (tax correction)	62.00

Be sure to explain the reasons for this correction on line 43.

14. Tier 1 Employer Medicare Tax—Sick Pay

If you're correcting the sick pay for the Tier 1 Employer Medicare tax you reported on Form CT-1, line 9, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 14 (column 1)	
- line 14 (column 2)	
line 14 (column 3)	
	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.0145 (1.45% tax rate) and enter the result in column 4.

line 14 (column 3)	
<u>x 0.0145</u>	
line 14 (column 4)	
	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Be sure to explain the reasons for this correction on line 43.

15. Tier 1 Employee Tax—Sick Pay

If you're correcting the sick pay for the Tier 1 Employee tax you reported on Form CT-1, line 10, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 15 (column 1)	
- line 15 (column 2)	
line 15 (column 3)	
	If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.062 (6.2% tax rate) and enter the result in column 4.

line 15 (column 3)	
<u>x 0.062</u>	
line 15 (column 4)	
	If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Be sure to explain the reasons for this correction on line 43.

16. Tier 1 Employee Medicare Tax—Sick Pay

If you're correcting the sick pay for the Tier 1 Employee Medicare tax you reported on Form CT-1, line 11, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

line 16 (column 1)

- line 16 (column 2)

line 16 (column 3)

If the amount in column 2 is larger than the amount in column 1, use a minus sign in column 3.

Multiply the amount in column 3 by 0.0145 (1.45% tax rate) and enter the result in column 4.

line 16 (column 3)

x 0.0145

line 16 (column 4)

If the amount in column 3 used a minus sign, also use a minus sign in column 4.

Be sure to explain the reasons for this correction on line 43.

17. Tier 1 Employee Additional Medicare Tax—Sick Pay

You may use Form CT-1 X to correct errors to Tier 1 Employee Additional Medicare Tax withholding for prior years if the amount reported on Form CT-1, line 12, isn't the amount you actually withheld. This type of error is an administrative error.

If a prior year error was a nonadministrative error, you may correct only the **sick pay** subject to Tier 1 Employee Additional Medicare Tax withholding that was originally reported on Form CT-1, line 12, or previously corrected on Form CT-1 X. You can't correct the tax reported on Form CT-1, line 12.

For more information on the types of errors that can be corrected on line 17, see the detailed examples in the instructions for [line 11](#), earlier.

18. Tax Adjustments

Don't enter an amount on line 18 unless you need to correct any current year adjustments reported on Form CT-1, line 14. However, if you need to correct sick pay adjustments for prior years reported on Form CT-1, line 14, include the corrections in the calculations of Form CT-1 X, lines 13–17.

Enter the corrected amount for tax adjustments in column 1. Enter the originally reported or previously corrected current year amount from Form CT-1, line 14, in column 2. In column 3, enter the difference between columns 1 and 2.

line 18 (column 1)

- line 18 (column 2)

line 18 (column 3)



You may need to report negative numbers in any column. Make sure that the difference you enter in column 3 accurately represents the change to adjustments originally reported or previously corrected on Form CT-1, line 14.

Copy the amount in column 3 to column 4. Include any minus sign shown in column 3.

On line 43, describe what you misreported on Form CT-1. Tell us which current year adjustments have changed, that is, fractions of cents; uncollected Tier 1 Employee tax, Tier 1 Employee Medicare tax, or Tier 2 Employee tax on tips; or credits for overpayments of penalties or interest paid on tax for earlier years.



Only use line 18 to correct adjustments for fractions of cents; uncollected Tier 1 Employee tax, Tier 1 Employee Medicare tax, Tier 1 Employee Additional Medicare Tax, and Tier 2 Employee tax on tips; or credits for overpayments of penalty or interest previously reported. File a separate Form CT-1 X for each year being corrected.



Form CT-1 X and these instructions use the terms "nonrefundable" and "refundable" when discussing credits. The term "nonrefundable" means the portion of the credit which is limited by law to certain taxes. The term "refundable" means the portion of the credit which is in excess of those taxes.

19. Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave compensation paid in 2020 expired on February 29, 2024, for most employers. Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the nonrefundable portion of the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form CT-1, line 16, enter the total corrected amount from [Worksheet 1](#), Step 2, line 2j, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. For more information about the credit for qualified sick and family leave compensation, go to [IRS.gov/PLC](https://www.irs.gov/PLC).

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4.



Adjustments to the nonrefundable portion of the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, are reported on Form CT-1 X, line 19, and adjustments to the refundable portion of the credit are reported on Form CT-1 X, line 24.

Adjustments to qualified sick leave compensation and qualified family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, are reported on Form CT-1 X, lines 27 and 29, respectively. Adjustments to qualified health plan expenses allocable to qualified sick leave compensation and qualified family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, are reported on Form CT-1 X, lines 28 and 30, respectively. For corrections to 2020 Form CT-1, line 16, if the period of limitations is still open, the credit for qualified sick and family leave compensation is only available for compensation paid with respect to leave taken after March 31, 2020, and before January 1, 2021. For corrections to 2021, 2022, or 2023 Form CT-1, line 16, the credit for qualified sick and family leave compensation is only available for compensation paid in 2021, 2022, or 2023 with respect to any leave taken after March 31, 2020, and before April 1, 2021. If you're correcting a year before 2020 because the period of limitations is still open, don't enter any amount on line 19. If you claimed the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, on your original Form CT-1, and you make any corrections on Form CT-1 X for the year to amounts used to figure this credit, you'll need to refigure the amount of the credit using [Worksheet 1](#). You'll also use this worksheet to figure this credit if you're claiming the credit for the first time on Form CT-1 X. For more information about the credit for qualified sick and family leave compensation, go to [IRS.gov/PLC](#).

Example—Nonrefundable portion of credit for qualified sick and family leave compensation increased. You originally reported a \$1,000 nonrefundable portion of credit for qualified sick and family leave compensation on your 2021 Form CT-1, line 16, but later determined that you understated qualified sick leave compensation eligible for the credit. If your period of limitations is still open, use [Worksheet 1](#) to refigure the correct nonrefundable portion of the credit for qualified sick and family leave compensation and you determine that the correct credit is now \$2,000. To correct the error, figure the difference on Form CT-1 X as shown.

Column 1 (corrected amount)	2,000.00
Column 2 (Form CT-1, line 16)	- 1,000.00
Column 3 (difference)	1,000.00

To properly show the credit increase as a reduction to your balance, enter the positive number in column 3 as a negative number in column 4. Here is how you would enter the numbers on Form CT-1 X, line 19.

Column 1 (corrected amount)	Column 2 (Form CT-1, line 16)	Column 3 (difference)	Column 4 (tax correction)
2,000.00	1,000.00	1,000.00	-1,000.00

Be sure to explain the reasons for this correction on line 43.

20b. Nonrefundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the nonrefundable portion of credit for qualified sick and family leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the nonrefundable portion of the credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form CT-1, line 17b, enter the total corrected amount from [Worksheet 2](#), Step 2, line 2r, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. For more information about the credit for qualified sick and family leave compensation, go to [IRS.gov/PLC](#).

For corrections to 2021, 2022, or 2023 Form CT-1, line 17b, the credit for qualified sick and family leave compensation is only available for compensation paid in 2021, 2022, or 2023 with respect to leave taken after March 31, 2021, and before October 1, 2021. If you're correcting a year before 2021 because the period of limitations is still open, don't enter any amount on line 20b.

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 19](#), earlier.

Be sure to explain the reasons for this correction on line 43.

20c. Nonrefundable Portion of COBRA Premium Assistance Credit

COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. For more information, see [Credit for COBRA premium assistance payments is limited to periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021](#) under *Reminders*, earlier.



Premium payees that receive an election from an assistance eligible individual are entitled to the COBRA premium assistance credit for premiums not paid during the quarter in which the election is received. See [Notice 2021-31](#) for more information.

If you're correcting the nonrefundable portion of the COBRA premium assistance credit that you reported on Form CT-1, line 17c, enter the total corrected amount from [Worksheet 3](#), Step 2, line 2g, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 19](#), earlier.

Be sure to explain the reasons for this correction on line 43.

20d. Number of Individuals Provided COBRA Premium Assistance

If you're correcting the number of individuals provided COBRA premium assistance that you reported on Form CT-1, line 17d, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

Be sure to explain the reasons for this correction on line 43.

21. Subtotal

Combine the amounts from column 4 on lines 6–20c and enter the result on line 21.

Example. You entered “-500.00” in column 4 of line 6, “-100.00” in column 4 of line 7, and “1,400.00” in column 4 of line 18. Combine these amounts and enter “800.00” in column 4 of line 21.

Line 6	-500.00
Line 7	-100.00
Line 18	+ 1,400.00
Line 21	800.00

24. Refundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting the refundable portion of credit for qualified sick and family leave compensation paid in 2020 expired on February 29, 2024, for most employers. Generally, the period of limitations for correcting the refundable portion of credit for qualified sick and family leave compensation paid in 2021 expired on February 28,

2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the refundable portion of the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form CT-1, line 23, enter the total corrected amount from [Worksheet 1](#), Step 2, line 2k, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. For more information about the credit for qualified sick and family leave compensation, go to [IRS.gov/PLC](#).

For corrections to 2020 Form CT-1, line 23, if the period of limitations is still open, the credit for qualified sick and family leave compensation is only available for compensation paid with respect to leave taken after March 31, 2020, and before January 1, 2021. For corrections to 2021, 2022, or 2023 Form CT-1, line 23, the credit for qualified sick and family leave compensation is only available for compensation paid in 2021, 2022, or 2023 with respect to any leave taken after March 31, 2020, and before April 1, 2021. If you're correcting a year before 2020 because the period of limitations is still open, don't enter any amount on line 24.

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 19](#), earlier.

Be sure to explain the reasons for this correction on line 43.

25b. Refundable Portion of Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the refundable portion of credit for qualified sick and family leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the refundable portion of the credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form CT-1, line 24b, enter the total corrected amount from [Worksheet 2](#), Step 2, line 2s, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. For more information about the credit for qualified sick and family leave compensation, go to [IRS.gov/PLC](#).

For corrections to 2021, 2022, or 2023 Form CT-1, line 24b, the credit for qualified sick and family leave compensation is only available for compensation paid in 2021, 2022, or 2023 with respect to leave taken after March 31, 2021, and before October 1, 2021. If you're

correcting a year before 2021 because the period of limitations is still open, don't enter any amount on line 25b.

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 19](#), earlier.

Be sure to explain the reasons for this correction on line 43.

25c. Refundable Portion of COBRA Premium Assistance Credit

COBRA premium assistance was available for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021. For more information, see [Credit for COBRA premium assistance payments is limited to periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021](#) under *Reminders*, earlier.

If you're correcting the refundable portion of the COBRA premium assistance credit that you reported on Form CT-1, line 24c, enter the total corrected amount from [Worksheet 3](#), Step 2, line 2h, in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2.

Copy the amount in column 3 to column 4. However, to properly show the amount as a credit or balance due item, enter a positive number in column 3 as a negative number in column 4 or a negative number in column 3 as a positive number in column 4. For an example of how to report amounts in columns 1–4 for an employment tax credit, see the instructions for [line 19](#), earlier.

Be sure to explain the reasons for this correction on line 43.

26. Total

Combine the amounts from column 4 on lines 21–25c and enter the result on line 26.

Your credit. If the amount entered on line 26 is less than zero, for example, “-115.00,” you have a credit because you overreported your RRTA taxes.

- If you checked the box on line 1, include this amount on Form CT-1, line 16 (“Total railroad retirement tax deposits”), for the year during which you filed Form CT-1 X. Don't make any changes to your Record of Railroad Retirement Tax Liability in Part II of Form CT-1 or on Form 945-A, unless you were assessed an FTD penalty. For more information, see the Instructions for Form 945-A. The amounts reported on the record should reflect your actual tax liability for the period.

- If you checked the box on line 2, you're filing a claim for refund or abatement of the amount shown.

If your credit is less than \$1, we will send a refund or apply it to your next return only if you ask us in writing to do so.

Amount you owe. If the amount entered on line 26 is a positive number, you must **pay** the amount you owe **by the time you file** Form CT-1 X. You may not use any credit that you show on another Form CT-1 X to pay the amount you owe, even if you filed for the amount you owe and the credit at the same time.

If you owe tax and are filing a timely Form CT-1 X, don't file an amended Form 945-A unless you were assessed an FTD penalty caused by an incorrect, incomplete, or missing Form 945-A. Don't include the tax increase reported on Form CT-1 X on any amended Form 945-A you file.

If you owe tax and are filing a late Form CT-1 X, that is, after the due date for Form CT-1 for the period in which you discovered the error, you must file an amended Form 945-A with the Form CT-1 X. Otherwise, the IRS may assess an “averaged” FTD penalty. The total tax reported on Form 945-A, line M, must match the corrected tax (Form CT-1, line 15 (line 19 for tax years 2020–2023), combined with any correction reported on Form CT-1 X, line 21) for the year, less any previous abatements and interest-free tax assessments.

Payment methods. You may pay the amount you owe on line 26 electronically using the Electronic Federal Tax Payment System (EFTPS) or by a check or money order.

- The preferred method of payment is EFTPS. For more information, go to [EFTPS.gov](#) or call 800-555-4477. To contact EFTPS using Telecommunications Relay Services (TRS) for people who are deaf, hard of hearing, or have a speech disability, dial 711 and then provide the TRS assistant the 800-555-4477 number above or 800-733-4829. Additional information about EFTPS is also available in Pub. 966.

- If you pay by check or money order, make it payable to “United States Treasury.” On your check or money order, be sure to write your EIN, “Form CT-1 X,” and the year corrected.

You don't have to pay if the amount you owe is less than \$1.

Lines 27–30 and 33–38

For lines 27–30 and 33–38, you'll only enter amounts in columns 1, 2, and 3. These lines don't have an entry space for column 4 because these adjustments don't directly result in an increase or decrease to your tax. The amounts entered on lines 27–30 and 33–38 are amounts that you use on Worksheets 1–3, as applicable, to figure your credits. If you reported an incorrect amount on lines 30–33 and 36–41 on your original Form CT-1, then you'll use lines 27–30 and 33–38 of Form CT-1 X to report the correction. You'll also use these lines to report amounts if you're claiming any credits for the first time on Form CT-1 X. Use Worksheets 1–3, as applicable, to refigure your credits based on the corrected amounts reported in column 1. Be sure to explain the reasons for your corrections to lines 27–30 and 33–38 on line 43.

27. Qualified Sick Leave Compensation for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting qualified sick leave compensation paid in 2020 expired on February 29, 2024, for most employers. Generally, the period of limitations for correcting qualified sick leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the qualified sick leave compensation for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form CT-1, line 30, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Qualified sick leave compensation reported on this line is compensation (determined without regard to the exclusions under section 3231(e)(1)) paid under the Emergency Paid Sick Leave Act (EPSLA) as enacted under the FFCRA and as amended by the COVID-related Tax Relief Act of 2020. Enter the corrected amount from column 1 on [Worksheet 1](#), Step 2, line 2a.

Be sure to explain the reasons for this correction on line 43.

28. Qualified Health Plan Expenses Allocable to Qualified Sick Leave Compensation for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave compensation paid in 2020 expired on February 29, 2024, for most employers. Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the qualified health plan expenses allocable to qualified sick leave compensation for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form CT-1, line 31, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on [Worksheet 1](#), Step 2, line 2b.

Be sure to explain the reasons for this correction on line 43.

29. Qualified Family Leave Compensation for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting qualified family leave compensation paid in 2020 expired on February 29, 2024, for most employers. Generally, the period of limitations for correcting qualified family leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the qualified family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, you reported on Form CT-1, line 32, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Qualified family leave compensation reported on this line is compensation (determined without regard to the exclusions under section 3231(e)(1)) paid under the Emergency Family and Medical Leave Expansion Act (Expanded FMLA) as enacted under the FFCRA and as amended by the COVID-related Tax Relief Act of 2020. Enter the corrected amount from column 1 on [Worksheet 1](#), Step 2, line 2e.

Be sure to explain the reasons for this correction on line 43.

30. Qualified Health Plan Expenses Allocable to Qualified Family Leave Compensation for Leave Taken After March 31, 2020, and Before April 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave compensation paid in 2020 expired on February 29, 2024, for most employers. Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the qualified health plan expenses allocable to qualified family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, that you reported on Form CT-1, line 33, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on [Worksheet 1](#), Step 2, line 2f.

Be sure to explain the reasons for this correction on line 43.

33. Qualified Sick Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified sick leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form CT-1, line 36, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Qualified sick leave compensation reported on this line is compensation (determined without regard to the exclusions under section 3231(e)(1)) paid under the EPSLA as enacted under the FFCRA and amended for purposes of the ARP. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2a.

Be sure to explain the reasons for this correction on line 43.

34. Qualified Health Plan Expenses Allocable to Qualified Sick Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified sick leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the qualified health plan expenses allocable to qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form CT-1, line 37, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2b.

Be sure to explain the reasons for this correction on line 43.

35. Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Sick Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the amounts under certain collectively bargained agreements allocable to qualified sick leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the amounts under certain collectively bargained agreements allocable to qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form CT-1, line 38, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2c.

Be sure to explain the reasons for this correction on line 43.

36. Qualified Family Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified family leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form CT-1, line 39, enter the total corrected amount in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Qualified family leave compensation reported on this line is compensation (determined without regard to the exclusions under section 3231(e)(1)) paid under the Expanded FMLA as enacted under the FFCRA and amended for purposes of the ARP. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2g.

Be sure to explain the reasons for this correction on line 43.

37. Qualified Health Plan Expenses Allocable to Qualified Family Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting qualified health plan expenses allocable to qualified family leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the qualified health plan expenses allocable to qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form CT-1, line 40, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2h.

Be sure to explain the reasons for this correction on line 43.

38. Amounts Under Certain Collectively Bargained Agreements Allocable to Qualified Family Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021



Generally, the period of limitations for correcting the amounts under certain collectively bargained agreements allocable to qualified family leave compensation paid in 2021 expired on February 28, 2025, for most employers. For more information about the period of limitations, see [Is There a Deadline for Filing Form CT-1 X](#), earlier.

If you're correcting the amounts under certain collectively bargained agreements allocable to qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, that you reported on Form CT-1, line 41, enter the total corrected amount for all employees in column 1. In column 2, enter the amount you originally reported or as previously corrected. In column 3, enter the difference between columns 1 and 2. Enter the corrected amount from column 1 on [Worksheet 2](#), Step 2, line 2i.

Be sure to explain the reasons for this correction on line 43.

Part 4: Explain Your Corrections for the Calendar Year You're Correcting

41. Corrections of Both Underreported and Overreported Amounts

Check the box on line 41 if any corrections you entered on lines 6–19, 20b–20d, 24, 25b, 25c, 27–30, or 33–38 in column 3 reflect both underreported and overreported amounts.

Example. If you had an increase to Tier 1 Employer compensation of \$15,000 for Nathan Smith and a decrease to Tier 1 Employer compensation of \$5,000 for Leah Green, you would enter \$10,000 on line 6, column 3. That \$10,000 represents the net change resulting from corrections.

On line 43, you must explain the reasons for both the \$15,000 increase and the \$5,000 decrease.

42. Did You Reclassify Any Workers?

Check the box on line 42 if you reclassified any workers to be independent contractors or nonemployees. Also check this box if the IRS (or you) determined that workers you treated as independent contractors or nonemployees should be classified as employees. On line 43, provide a detailed reason why any worker was reclassified.

Return not filed because you didn't treat any workers as employees. If you didn't previously file Form CT-1 because you mistakenly treated all workers as independent contractors or nonemployees, file a Form CT-1 for each delinquent year.

Write **"Misclassified Employees"** in bold letters across the top margin of page 1 of each Form CT-1. Complete Form CT-1 using the Instructions for Form CT-1. Attach a Form CT-1 X to each Form CT-1. Complete the

top of Form CT-1 X, including the date you discovered the error, and provide a detailed explanation on line 43.

43. Explain Your Corrections

Treasury regulations require you to explain in detail the grounds and facts relied upon to support each correction. On line 43, describe in detail each correction you entered in column 4 on lines 6–19, 20b–20d, 24, 25b, and 25c. Also use line 43 to describe corrections made on lines 27–30 and 33–38. If you need more space, attach additional sheets, but be sure to write your name, EIN, "Form CT-1 X," and the calendar year you're correcting on the top of each sheet.

You must describe the events that caused the underreported or overreported amounts. Explanations such as "RRTA compensation was overstated," "administrative/payroll errors were discovered," or "taxes were not withheld" are insufficient and may delay the processing of your Form CT-1 X because the IRS may need to ask for a more complete explanation.

Provide the following information in your explanation of each correction.

- Form CT-1 X line number(s) affected.
- Date you discovered the error.
- Difference (amount of the error).
- Cause of the error.

You may report the information in paragraph form. The following paragraph is an example.

"The \$1,000 difference shown in column 3 of lines 6 and 7 was discovered on May 15, 2025, during an internal payroll audit. We discovered that we included \$1,000 of compensation for one of our employees twice. This correction removes the reported compensation that was never paid."

Part 5: Sign Here

You must complete all five pages of Form CT-1 X and sign it on page 5. If you don't sign, the processing of Form CT-1 X will be delayed.

Who must sign Form CT-1 X? The following persons are authorized to sign the return for each type of business entity.

- **Sole proprietorship**—The individual who owns the business.
- **Corporation (including a limited liability company (LLC) treated as a corporation)**—The president, the vice president, or other principal officer duly authorized to sign.
- **Partnership (including an LLC treated as a partnership) or unincorporated organization**—A responsible and duly authorized partner, member, or officer having knowledge of its affairs.
- **Single-member LLC treated as a disregarded entity for federal income tax purposes**—The owner of the LLC or a principal officer duly authorized to sign.
- **Trust or estate**—The fiduciary.

A duly authorized agent of the taxpayer may also sign Form CT-1 X if a valid power of attorney has been filed.

Alternative signature method. Corporate officers or duly authorized agents may sign Form CT-1 X by rubber stamp, mechanical device, or computer software program.

For details and required documentation, see Rev. Proc. 2005-39, 2005-28 I.R.B. 82, available at [IRS.gov/irb/2005-28_IRB#RP-2005-39](https://www.irs.gov/irb/2005-28_IRB#RP-2005-39).

Paid Preparer Use Only

A paid preparer must sign Form CT-1 X and provide the information in the *Paid Preparer Use Only* section of Part 5 if the preparer was paid to prepare Form CT-1 X and isn't an employee of the filing entity. Paid preparers must sign paper returns with a manual signature. The preparer must give the employer the return to file with the IRS and include a copy of the return for the employer's records.

If you're a paid preparer, write your Preparer Tax Identification Number (PTIN) in the space provided. Include your complete address. If you work for a firm, write the firm's name and the EIN of the firm. You can apply for a PTIN online or by filing Form W-12. For more information about applying for a PTIN online, go to [IRS.gov/PTIN](https://www.irs.gov/PTIN). You can't use your PTIN in place of the EIN of the tax preparation firm.

Generally, you're not required to complete this section if you're filing the return as a reporting agent and have a valid Form 8655 on file with the IRS. However, a reporting agent must complete this section if the reporting agent offered legal advice, for example, advising the client on determining whether its workers are employees or independent contractors for federal tax purposes.

How Can You Get Forms, Instructions, and Publications From the IRS?



You can download or print some of the forms and publications you may need at [IRS.gov/Forms](https://www.irs.gov/Forms). Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have forms mailed to you. The IRS will process your order for forms and publications as soon as possible. Don't resubmit requests you've already sent us. You can get forms and publications faster online.

Paperwork Reduction Act Notice. We ask for the information on Form CT-1 X to carry out the Internal Revenue laws of the United States. You're required to give us the information. We need it to ensure that you're complying with these laws and to allow us to figure and collect the right amount of tax.

You're not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Form CT-1 X will vary depending on individual circumstances. The estimated burden for employers filing Form CT-1 X is approved under OMB control number 1545-0029 and is included in the estimates shown in the Instructions for Form 941.

Worksheet 1. Adjusted Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2020, and Before April 1, 2021

Keep for Your Records 

You must use this worksheet if you claimed the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021, on your original Form CT-1 and you correct any amounts used to figure the credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form CT-1 X.

Step 1. Figure the Tier 1 Employer Tax

- | | | | |
|----|--|----|-------|
| 1a | Enter the amount from Form CT-1, line 1 (Tax Column), or, if corrected, enter the amount from Form CT-1 X, line 6, column 1 | 1a | _____ |
| 1b | Enter the amount from Form CT-1, line 8 (Tax Column), or, if corrected, enter the amount from Form CT-1 X, line 13, column 1 | 1b | _____ |
| 1c | Tier 1 Employer tax. Add lines 1a and 1b | 1c | _____ |

Step 2. Figure the credit for qualified sick and family leave compensation

- | | | | |
|--------|--|--------|-------|
| 2a | Qualified sick leave compensation reported on Form CT-1, line 30, or, if corrected, the amount from Form CT-1 X, line 27, column 1 | 2a | _____ |
| 2a(i) | Enter the amount, if any, included on line 2a that is compensation excluded from the definition of compensation under section 3231(e)(1) | 2a(i) | _____ |
| 2a(ii) | Subtract line 2a(i) from line 2a | 2a(ii) | _____ |
| 2b | Qualified health plan expenses allocable to qualified sick leave compensation reported on Form CT-1, line 31, or, if corrected, Form CT-1 X, line 28, column 1 | 2b | _____ |
| 2c | Tier 1 Employer Medicare tax on qualified sick leave compensation. Multiply line 2a(ii) by 1.45% (0.0145) | 2c | _____ |
| 2d | Credit for qualified sick leave compensation. Add lines 2a, 2b, and 2c | 2d | _____ |
| 2e | Qualified family leave compensation reported on Form CT-1, line 32, or, if corrected, the amount from Form CT-1 X, line 29, column 1 | 2e | _____ |
| 2e(i) | Enter the amount, if any, included on line 2e that is compensation excluded from the definition of compensation under section 3231(e)(1) | 2e(i) | _____ |
| 2e(ii) | Subtract line 2e(i) from line 2e | 2e(ii) | _____ |
| 2f | Qualified health plan expenses allocable to qualified family leave compensation reported on Form CT-1, line 33, or, if corrected, the amount from Form CT-1 X, line 30, column 1 | 2f | _____ |
| 2g | Tier 1 Employer Medicare tax on qualified family leave compensation. Multiply line 2e(ii) by 1.45% (0.0145) | 2g | _____ |
| 2h | Credit for qualified family leave compensation. Add lines 2e, 2f, and 2g | 2h | _____ |
| 2i | Credit for qualified sick and family leave compensation. Add lines 2d and 2h | 2i | _____ |
| 2j | Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021. Enter the smaller of line 1c or line 2i. Enter this amount on Form CT-1 X, line 19, column 1 | 2j | _____ |
| 2k | Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2020, and before April 1, 2021. Subtract line 2j from line 2i and enter this amount on Form CT-1 X, line 24, column 1 | 2k | _____ |

Worksheet 2. Adjusted Credit for Qualified Sick and Family Leave Compensation for Leave Taken After March 31, 2021, and Before October 1, 2021

Keep for Your Records 

You must use this worksheet if you claimed the credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, on your original Form CT-1 and you correct any amounts used to figure the credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form CT-1 X.

Step 1. Figure the Tier 1 Employer Medicare Tax

- | | | | |
|----|--|----|-------|
| 1a | Enter the amount from Form CT-1, line 2 (Tax Column), or, if corrected, the amount from Form CT-1 X, line 7, column 1 | 1a | _____ |
| 1b | Enter the amount from Form CT-1, line 9 (Tax Column), or, if corrected, the amount from Form CT-1 X, line 14, column 1 | 1b | _____ |
| 1c | Tier 1 Employer Medicare tax. Add lines 1a and 1b | 1c | _____ |

Step 2. Figure the credit for qualified sick and family leave compensation

- | | | | |
|---------|--|---------|-------|
| 2a | Qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021, reported on Form CT-1, line 36, or, if corrected, the amount from Form CT-1 X, line 33, column 1 | 2a | _____ |
| 2a(i) | Enter the amount, if any, included on line 2a that is compensation excluded from the definition of compensation under section 3231(e)(1) | 2a(i) | _____ |
| 2a(ii) | Subtract line 2a(i) from line 2a | 2a(ii) | _____ |
| 2a(iii) | Enter the amount, if any, included on line 2a that was not included as compensation on Form CT-1, lines 1, 4, 8, and 10, or, if corrected, on Form CT-1 X, lines 6, 9, 13, and 15, because the qualified sick leave compensation was limited by the Tier 1 compensation base | 2a(iii) | _____ |
| 2a(iv) | Subtract line 2a(iii) from line 2a(ii) | 2a(iv) | _____ |
| 2b | Qualified health plan expenses allocable to qualified sick leave compensation taken after March 31, 2021, and before October 1, 2021, reported on Form CT-1, line 37, or, if corrected, the amount from Form CT-1 X, line 34, column 1 | 2b | _____ |
| 2c | Amounts under certain collectively bargained agreements allocable to qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021, reported on Form CT-1, line 38, or, if corrected, the amount from Form CT-1 X, line 35, column 1 | 2c | _____ |
| 2d | Tier 1 Employer tax on qualified sick leave compensation. Multiply line 2a(iv) by 6.2% (0.062) | 2d | _____ |
| 2e | Tier 1 Employer Medicare tax on qualified sick leave compensation. Multiply line 2a(ii) by 1.45% (0.0145) | 2e | _____ |
| 2f | Credit for qualified sick leave compensation. Add lines 2a, 2b, 2c, 2d, and 2e | 2f | _____ |
| 2g | Qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, reported on Form CT-1, line 39, or, if corrected, the amount from Form CT-1 X, line 36, column 1 | 2g | _____ |
| 2g(i) | Enter the amount, if any, included on line 2g that is compensation excluded from the definition of compensation under section 3231(e)(1) | 2g(i) | _____ |
| 2g(ii) | Subtract line 2g(i) from line 2g | 2g(ii) | _____ |
| 2g(iii) | Enter the amount, if any, included on line 2g that was not included as compensation on Form CT-1, lines 1, 4, 8, and 10, or, if corrected, on Form CT-1 X, lines 6, 9, 13, and 15, because the qualified family leave compensation was limited by the Tier 1 compensation base | 2g(iii) | _____ |
| 2g(iv) | Subtract line 2g(iii) from line 2g(ii) | 2g(iv) | _____ |
| 2h | Qualified health plan expenses allocable to qualified family leave compensation taken after March 31, 2021, and before October 1, 2021, reported on Form CT-1, line 40, or, if corrected, the amount from Form CT-1 X, line 37, column 1 | 2h | _____ |
| 2i | Amounts under certain collectively bargained agreements allocable to qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021, reported on Form CT-1, line 41, or, if corrected, the amount from Form CT-1 X, line 38, column 1 | 2i | _____ |
| 2j | Tier 1 Employer tax on qualified family leave compensation. Multiply line 2g(iv) by 6.2% (0.062) | 2j | _____ |
| 2k | Tier 1 Employer Medicare tax on qualified family leave compensation. Multiply line 2g(ii) by 1.45% (0.0145) | 2k | _____ |
| 2l | Credit for qualified family leave compensation. Add lines 2g, 2h, 2i, 2j, and 2k | 2l | _____ |
| 2m | Credit for qualified sick and family leave compensation. Add lines 2f and 2l | 2m | _____ |
| 2n | Reserved for future use | | |
| 2o | Enter any credit claimed under section 41 for increasing research activities with respect to any compensation taken into account for the credit for qualified sick and family leave compensation | 2o | _____ |
| 2p | Reserved for future use | | |
| 2q | Credit for qualified sick and family leave compensation after adjusting for other credits. Subtract line 2o from line 2m | 2q | _____ |
| 2r | Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021. Enter the smaller of line 1c or line 2q. Enter this amount on Form CT-1 X, line 20b, column 1 | 2r | _____ |
| 2s | Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021. Subtract line 2r from line 2q and enter this amount on Form CT-1 X, line 25b, column 1 | 2s | _____ |

Worksheet 3. Adjusted COBRA Premium Assistance Credit

Keep for Your Records



You must use this worksheet if you claimed the COBRA premium assistance credit on your original Form CT-1 and you correct any amounts used to figure the COBRA premium assistance credit. You'll also use this worksheet to figure this credit if you're claiming it for the first time on Form CT-1 X.

Step 1. Figure the Tier 1 Employer Medicare Tax

- | | | | |
|----|--|----|-------|
| 1a | If you completed Worksheet 2 and you're also claiming the COBRA premium assistance credit, enter the amount from Worksheet 2, Step 1, line 1c. Otherwise, complete lines 1b–1d below and then go to Step 2 | 1a | _____ |
| 1b | Enter the amount from Form CT-1, line 2 (Tax Column), or, if corrected, the amount from Form CT-1 X, line 7, column 1 | 1b | _____ |
| 1c | Enter the amount from Form CT-1, line 9 (Tax Column), or, if corrected, the amount from Form CT-1 X, line 14, column 1 | 1c | _____ |
| 1d | Tier 1 Employer Medicare tax. Add lines 1b and 1c | 1d | _____ |

Step 2. Figure the COBRA premium assistance credit

- | | | | |
|----|---|----|-------|
| 2a | Enter the COBRA premium assistance that you provided for periods of coverage beginning on or after April 1, 2021, through periods of coverage beginning on or before September 30, 2021 | 2a | _____ |
| 2b | Enter the amount of the Tier 1 Employer Medicare tax from Step 1, line 1a, or, if applicable, Step 1, line 1d | 2b | _____ |
| 2c | Enter the amount of the nonrefundable portion of the credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (this amount may come from Worksheet 2, Step 2, line 2r, in these instructions if you're correcting that credit or you may need to enter the credit claimed on your original Form CT-1) | 2c | _____ |
| 2d | Reserved for future use | | |
| 2e | Reserved for future use | | |
| 2f | Subtract line 2c from line 2b | 2f | _____ |
| 2g | Nonrefundable portion of the COBRA premium assistance credit. Enter the smaller of line 2a or line 2f. Enter this amount on Form CT-1 X, line 20c, column 1 | 2g | ===== |
| 2h | Refundable portion of the COBRA premium assistance credit. Subtract line 2g from line 2a and enter this amount on Form CT-1 X, line 25c, column 1 | 2h | ===== |