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

(Rev. March 2	2023)	Department of the Treasury - I	nternal Revenu	e Service	OMB No. 1545-0001
Employer i (EIN)	dentification number				Return You're Correcting Enter the calendar year of the return
RRB numb	er				you're correcting:
Name (as s	hown on latest Form CT-1)				
Address					
	Number St	treet		Suite or room number	Enter the date you discovered errors:
	City		State	ZIP code	(MM / DD / YYYY)
	Foreign country name	Foreign provi	nce/county	Foreign postal code	
Railroad R	etirement Tax Return.	Use a separate Form CT	-1 X for eac	ch year that needs c] ors made on Form CT-1, Employer's Annual orrection. Type or print within the boxes. You ing workers: see the instructions for line 42.

MUST complete all five pages. Don't attach this form to Form CT-1 unless you're reclassifying workers; see the instructions for line 42. Part 1: Select ONLY one process. See page 6 for additional guidance, including information on how to treat employment

	tax credits and Tier 1 tax deferrals.
	1. Adjusted railroad retirement tax return. Check this box if you underreported tax amounts. Also check this box if you overreported tax amounts and you would like to use the adjustment process to correct the errors. You must check this box if you're correcting both underreported and overreported tax amounts on this form. The amount shown on line 26, if less than zero, may only be applied as a credit to your Form CT-1 for the tax period in which you're filing this form.
	2. Claim. Check this box if you overreported tax amounts only and you would like to use the claim process to ask for a refund or abatement of the amount shown on line 26. Don't check this box if you're correcting ANY underreported tax amounts on this form.
Part	2: Complete the certifications.
	3. I certify that I've filed or will file Forms W-2, Wage and Tax Statement, or Forms W-2c, Corrected Wage and Tax Statement, as required.
	Note: If you're correcting underreported tax amounts only, go to Part 3 on page 2 and skip lines 4 and 5. If you're correcting overreported tax amounts, for purposes of the certifications on lines 4 and 5, Employee Railroad Retirement Tax Act (RRTA) taxes consist of Tier 1 Employee tax, Tier 1 Employee Medicare tax, and Tier 2 Employee tax. Employer RRTA taxes consist of Tier 1 Employer tax, Tier 1 Employee tax. Form CT-1 X can't be used to correct overreported amounts of Tier 1 Employee Additional Medicare Tax unless the amounts weren't withheld from employee compensation.
	4. If you checked line 1 because you're adjusting overreported amounts, check all that apply. You must check at least one box.
	I certify that:
	a. I repaid or reimbursed each affected employee for the overcollected RRTA taxes for prior years. I have a written statement from each affected employee stating that they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
	b. The adjustments are only for Employer RRTA taxes. I couldn't find the affected employees or each affected employee didn't give me a written statement that they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
	c. The adjustment is for RRTA taxes and/or Tier 1 Employee Additional Medicare Tax that I didn't withhold from employee compensation.
	 5. If you checked line 2 because you're claiming a refund or abatement of overreported RRTA taxes, check all that apply. You must check at least one box. I certify that:
	a. I repaid or reimbursed each affected employee for the overcollected Employee RRTA taxes for prior years. I have a written statement from each affected employee stating that they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
	b. I have a written consent from each affected employee stating that I may file this claim for Employee RRTA taxes overcollected in prior years. I also have a written statement from each affected employee stating that they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.
	c. The claim is for Employer RRTA taxes only. I couldn't find the affected employees; each affected employee didn't give me a written consent to file a claim for Employee RRTA taxes; or each affected employee didn't give me a written statement that they haven't claimed (or the claim was rejected) and won't claim a refund or credit for the overcollection.

d. The claim is for RRTA taxes and/or Tier 1 Employee Additional Medicare Tax that I didn't withhold from employee compensation.

www.irs.gov/CT1X

Name	Name			Employer id	denti	fication number (EIN)	Correcting Calendar Year (YYYY)	
Part	3: Enter the corrections for the	e calendar year yo	u'r	e correcting. If any	/ lin	e doesn't apply, lea	we it blank.	
		Column 1 Total corrected amount (for ALL employees)	_	Column 2 Amount originally reported or as previously corrected (for ALL employees)	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correction
6.	Tier 1 Employer Tax – Compensation (Form CT-1, line 1)		-] =		× 0.062 =	
7.	Tier 1 Employer Medicare Tax— Compensation (Form CT-1, line 2)] =	 	× 0.0145 =	
8.	Tier 2 Employer Tax— Compensation (Form CT-1, line 3)]=		See	
9.	Tier 1 Employee Tax— Compensation (Form CT-1, line 4)	·	_	· · · · · · · · · · · · · · · · · · ·	_] =	· · ·	× 0.062 =	
10.	Tier 1 Employee Medicare Tax-]=		× 0.0145 =	
11.	(Form CT-1, line 5) Tier 1 Employee Additional Medicare Tax—Compensation	· · · · ·	_	·]	··		
	(other than sick pay) (Form CT-1, line 6)		 *C(ertain compensation repo	= orted	in Column 3 shouldn't be	$\times 0.009^* =$ multiplied by 0.0	09. See instructions.
12.	Tier 2 Employee Tax— Compensation (Form CT-1, line 7)		_		=		See instructions	
13.	Tier 1 Employer Tax—Sick Pay (Form CT-1, line 8)		_		=		× 0.062 =	
14.	Tier 1 Employer Medicare Tax – Sick Pay (Form CT-1, line 9)		_		=		× 0.0145 =	
15.	Tier 1 Employee Tax—Sick Pay (Form CT-1, line 10)		_] =		× 0.062 =	•
16.	Tier 1 Employee Medicare Tax— Sick Pay (Form CT-1, line 11)		_		=		× 0.0145 =	
17.	Tier 1 Employee Additional Medicare Tax—Sick Pay (Form CT-1, line 12)		 *C(ertain compensation repo	= orted	in Column 3 shouldn't be	$\times 0.009^* =$ multiplied by 0.0	09. See instructions
18.	Tax Adjustments (Form CT-1, line [=		See instructions	
19.	Nonrefundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021 (Form CT-1, line 16)] =		See	
20a.	Nonrefundable portion of employee retention credit* (Form CT-1, line 17a (line 17 for calendar	······	_	··	_	··		
20b.	year 2020))	Line 20a can only be use	_ ed if	correcting a 2020 or 2021	= 1 For	 m CT-1.	See instructions	
200.	for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line			-	٦	[See	
20c.	17b) Nonrefundable portion of COBRA _		-		=	· .	instructions	<u>.</u>
200.	premium assistance credit* (Form CT-1, line 17c)	l ing 20g gan anly be use] =		See instructions	
20d.	COBRA premium assistance* (Form CT-1, line 17d)		_	correcting a 2021 or 2022] =			
21.	* Subtotal. Combine the amounts			correcting a 2021 or 2022	2 For	m CT-1.		

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Name					Employer id	denti	fication number (EIN)	Correcting C	alendar Year (YYYY)
Part	3: Enter the corrections for the corrections f	ne calendar year yo	ou'r	e correct	ing. If any	, line	e doesn't apply, lea	ive it blank.	(continued)
		Column 1 Total corrected amount (for ALL employees)	_	Amount o	r as corrected	=	Column 3 Difference (If this amount is a negative number, use a minus sign.)		Column 4 Tax correction
22.	Deferred amount of the Tier 1 Employer Tax* (Form CT-1, line 21)	*Line 22 can only be use] _ d if c	orrecting a 2	020 Form C1] =		See instructions	
23.	Deferred amount of the Tier 1 Employee Tax* (Form CT-1, line 22)	*Line 23 can only be use] _	orrecting a 2	1020 Form C1] =		See instructions	
24.	Refundable portion of credit for qualified sick and family leave compensation for leave taken before April 1, 2021 (Form CT-1, line 23)]_] =		See instructions	
25a.	Refundable portion of employee retention credit* (Form CT-1, line 24a (line 24 for calendar year 2020))]_] =		See instructions	
25b.	Refundable portion of credit for qualified sick and family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line	*Line 25a can only be us	ed if	correcting a	2020 or 202	1	n CT-1.	See	
25c.	24b) Refundable portion of COBRA					=		instructions	· .
200.	premium assistance credit* (Form CT-1, line 24c)	*Line 25c can only be us] _ ed if	correcting a	2021 or 2022] = 2 Forr	n CT-1.	See instructions	
26.	 Total. Combine the amount or If line 26 is less than zero: If you checked line 1, this is th filing this form. If you checked line 2, this is th If line 26 is more than zero, th how to pay, see <i>Amount you ow</i> 	e amount you want e amount you want is is the amount y o	app refu	blied as a unded or a owe. Pay	credit to y abated.				-
27.	Qualified sick leave compensation for leave taken before April 1, 2021 (Form CT-1, line 30)]_] =			
28.	Qualified health plan expenses allocable to qualified sick leave compensation for leave taken before April 1, 2021 (Form CT-1, line 31)]_]=			
29.	Qualified family leave compensation for leave taken before April 1, 2021 (Form CT-1, line 32)	•]_		•] =	•		
30.	Qualified health plan expenses allocable to qualified family leave compensation for leave taken before April 1, 2021 (Form CT-1, line 33)]_]=			
31.	Qualified compensation for the employee retention credit* (Form CT-1, line 34)]_] =			
32.	Qualified health plan expenses for the employee retention credit* (Form CT-1, line 35)	•]_		•] =			
		*Line 32 can only be use	d it c	orrecting a 2	:020 or 2021	⊢orm	GI-1.		

Name					Employer id	dentif	fication number (EIN)	Correcting Calendar Year (YYYY)
		<u> </u>			-			
Part 3					• •	/ line	e doesn't apply, lea	ve it blank. (continued)
	Caution: Lines 33-40 don't apply to y	ears beginning befo	ore Ja	anuary 1, 2	021.			
		Column 1			lumn 2		Column 3	
		Total corrected amount (for ALL employees)	_			=	Difference (If this amount is a negative number, use a minus sign.)	
33.	Qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 36)]_] =		
34.	Qualified health plan expenses allocable to qualified sick leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 37)]_] =		
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]=		
	(Form CT-1, line 38)	. •			•] -	•	
36.	Qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 39)]_] =		
37.	Qualified health plan expenses allocable to qualified family leave compensation for leave taken after March 31, 2021, and before October 1, 2021 (Form CT-1, line 40)		7_]=		
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 (Form CT-1, line 41)		7_]=		
39.	If you're eligible for the employee retention credit in the third quarter of 2021 solely because your business is a recovery startup business, enter the total of any amounts included on Form CT-1, lines 17a and 24a (or, if corrected, Form CT-1 X, lines 20a and 25a), for the third quarter of 2021* (Form CT-1, line 42)	Line 39 can only be us		correcting a 2	2021 Form CT] =		
40.	If you're eligible for the employee retention credit in the fourth quarter of 2021 solely because your business is a recovery startup business, enter the total of any amounts included on Form CT-1, lines 17a and 24a (or, if corrected, Form CT-1 X, lines 20a and 25a), for the fourth quarter of 2021* (Form CT-1, line 43)	Line 40 can only be us		orrecting a 2	2021 Form CT] =		
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Nam	e		Employer identification number (EIN)	Correcting Calendar Year (YYYY)
Pa	t 4:	Explain your corrections for the calendar year you're corr		
Fa	ι4.	Explain your corrections for the calendar year you're con	ecting.	
	nounts.			
	42.	Check here if any corrections involve reclassified workers. Expla	in on line 43.	
-	43.	You must give us a detailed explanation for how you determined	your corrections. See the instruction	าร.
Par	t 5:	Sign here. You must complete all five pages of this form a	and sign it.	

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

Sign your name here		Print your name here Print your title here		
Date /	/	Best daytime pho	one	
Paid Preparer Use 0	Dnly	Check if you're	e self-employe	ed
Preparer's name			PTIN	
Preparer's signature			Date	/ /
Firm's name (or yours if self-employed)			EIN	
Address			Phone	
City	Sta	ate	ZIP code	

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

Type of errors you're correcting	Unless otherwise specified in the separate instructions, an underreported employment tax credit or Tier 1 tax deferral should be treated like an overreported tax amount. An overreported employment tax credit or Tier 1 tax deferral should be treated like an underreported tax amount. For more information, including which process to select on lines 1 and 2, see <i>Correcting an employment tax credit or Tier 1 tax deferral</i> in the separate instructions.									
Underreported tax amounts ONLY	 Use the adjustment process to correct underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 26 by the time you file Form CT-1 X. 									
Overreported tax amounts ONLY	The process you use depends on when you file Form CT-1 X.	If you're filing Form CT-1 X MORE THAN 90 days before the period of limitations on credit or refund for Form CT-1 expires	Choose either the adjustment process or the claim process to correct the overreported tax amounts. Choose the adjustment process if you want the amount shown on line 26 credited to your Form CT-1 for the period in which you file Form CT-1 X. Check the box on line 1. OR Choose the claim process if you want the amount shown on line 26 refunded to you or abated. Check the box on line 2.							
		If you're filing Form CT-1 X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form CT-1	You must use the claim process to correct the overreported tax amounts. Check the box on line 2.							
BOTH underreported and overreported	The process you use depends on when you file Form CT-1 X.	If you're filing Form CT-1 X MORE THAN 90 days before the period of limitations on credit or refund for Form CT-1	Choose either the adjustment process or both the adjustment process and the claim process when you correct both underreported and overreported tax amounts.							
tax amounts		expires	Choose the adjustment process if combining your underreported tax amounts and overreported tax amounts results in a balance due or creates a credit that you want applied to Form CT-1.							
			 File one Form CT-1 X, and Check the box on line 1 and follow the instructions on line 26. 							
			OR							
			Choose both the adjustment process and the claim process if you want the overreported tax amount refunded to you or abated.							
			 File two separate forms. 1. For the adjustment process, file one Form CT-1 X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 26 by the time you file Form CT-1 X. 							
			2. For the claim process, file a second Form CT-1 X to correct the overreported tax amounts. Check the box on line 2.							
		If you're filing Form CT-1 X WITHIN 90 days of the expiration of the period of limitations on credit or refund for Form CT-1	 You must use both the adjustment process and the claim process. File two separate forms. 1. For the adjustment process, file one Form CT-1 X to correct the underreported tax amounts. Check the box on line 1. Pay the amount you owe from line 26 by the time you file Form CT-1 X. 							
			2. For the claim process, file a second Form CT-1 X to correct the overreported tax amounts. Check the box on line 2.							