



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **CT-1**Department of the Treasury
Internal Revenue Service**Employer's Annual Railroad Retirement Tax Return**Go to www.irs.gov/CT1 for instructions and the latest information.

OMB No. 1545-0029

2025**Type
or
Print**

Name

Employer identification number (EIN)

Address (number and street)

RRB number

City or town, state or province, country, and ZIP or foreign postal code

If final return,
check here ☐**Part I Railroad Retirement Taxes.** On lines 1 through 12 below, enter the amount of compensation paid in 2025 for each tax. Then, multiply it by the rate shown and enter the tax.

	Compensation	Rate	Tax
1 Tier 1 Employer Tax—Compensation (other than tips and sick pay)	\$ _____	× 6.2% =	1
2 Tier 1 Employer Medicare Tax—Compensation (other than tips and sick pay)	\$ _____	× 1.45% =	2
3 Tier 2 Employer Tax—Compensation (other than tips)	\$ _____	× 13.1% =	3
4 Tier 1 Employee Tax—Compensation (other than sick pay)	\$ _____	× 6.2% =	4
5 Tier 1 Employee Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ _____	× 1.45% =	5
6 Tier 1 Employee Additional Medicare Tax—Compensation (other than sick pay) (for tips, see instructions)	\$ _____	× 0.9% =	6
7 Tier 2 Employee Tax—Compensation (for tips, see instructions)	\$ _____	× 4.9% =	7
8 Tier 1 Employer Tax—Sick pay	\$ _____	× 6.2% =	8
9 Tier 1 Employer Medicare Tax—Sick pay	\$ _____	× 1.45% =	9
10 Tier 1 Employee Tax—Sick pay	\$ _____	× 6.2% =	10
11 Tier 1 Employee Medicare Tax—Sick pay	\$ _____	× 1.45% =	11
12 Tier 1 Employee Additional Medicare Tax—Sick pay	\$ _____	× 0.9% =	12
13 Total tax based on compensation (add lines 1 through 12)			13
14 Adjustments to employer and employee railroad retirement taxes based on compensation. See the instructions for line 14 and attach required statements. Fractions of Cents \$ _____ ± Other \$ _____ =			14
15 Total railroad retirement taxes based on compensation (line 13 as adjusted by line 14)			15
16 Total railroad retirement tax deposits for the year, including overpayment applied from a prior year and overpayment applied from Form CT-1 X			16
17 Balance due. If line 15 is more than line 16, enter the difference and see the instructions			17
18a Overpayment. If line 16 is more than line 15, enter the difference \$ _____ b Check one: ☐ Apply to next return. ☐ Send a refund. c Routing number _____ d Type: ☐ Checking ☐ Savings e Account number _____			

- **All filers:** If line 15 is less than \$2,500, **don't** complete Part II or Form 945-A.
- **Semiweekly schedule depositors:** Complete Form 945-A and see the Part II instructions on page 2.
- **Monthly schedule depositors:** Complete Part II on page 2.

Third-Party Designee	Do you want to allow another person to discuss this return with the IRS? See separate instructions. ☐ Yes. Complete the following. ☐ No.		
	Designee's name	Phone no.	Personal identification number (PIN)
Sign Here	Under penalties of perjury, I declare that I have examined this return, including 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.		
	Signature	Print Your Name and Title	Date
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date
	Firm's name	Check ☐ if self-employed PTIN	
	Firm's address	Firm's EIN Phone no.	

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 16006S

Form **CT-1** (2025) Created 4/1/25

Part II Record of Railroad Retirement Tax Liability

Complete the *Monthly Summary of Railroad Retirement Tax Liability* below only if you were a **monthly** schedule depositor for the entire year. Enter your Tier 1 and Tier 2 tax liability on the lines provided for each month.

If you were a **semiweekly** schedule depositor during any part of the year or you accumulated \$100,000 or more on any day during a deposit period, you **must** complete Form 945-A, Annual Record of Federal Tax Liability. **Don't** complete the monthly summary below.

On Form 945-A for each payday, enter the sum of your employee and employer Tier 1 and Tier 2 taxes on the appropriate line.

Your total tax liability for the year (line **V** below or line M on Form 945-A) must equal your total taxes for the year (Form CT-1, line 15).

Note: Federal tax deposits must be made by electronic funds transfer (EFT). An EFT can be made using the Electronic Federal Tax Payment System (EFTPS) or your IRS business tax account. For more information about EFTPS or to enroll in EFTPS, go to www.eftps.gov. For more information about making an EFT through your IRS business tax account, go to www.irs.gov/BusinessAccount. See *Depositing Taxes* in the separate instructions for all of the deposit rules.

Monthly Summary of Railroad Retirement Tax Liability

Complete if Part I, line 15, is \$2,500 or more and you were a monthly schedule depositor.

Date compensation paid:

First month of quarter:

Tier 1 and Tier 2 taxes

I First month liability

Second month of quarter:

Tier 1 and Tier 2 taxes

II Second month liability

Third month of quarter:

Tier 1 and Tier 2 taxes

III Third month liability

IV Total for quarter, add lines I, II, and III.

First Quarter	Second Quarter	Third Quarter	Fourth Quarter
January	April	July	October
February	May	August	November
March	June	September	December

V Total railroad retirement tax liability for the year. This must equal Part I, line 15

Form CT-1(V), Payment Voucher

Purpose of Form

Complete Form CT-1(V) if paying your balance due on Form CT-1 by check or money order. We will use the completed Form CT-1(V) to credit your payment more promptly and accurately, and to improve our service to you.

Making Payments With Form CT-1

To avoid a penalty, make a payment with Form CT-1 **only** if one of the following applies.

- Your total railroad retirement taxes for the year (Form CT-1, line 15) are less than \$2,500 and you're paying in full with a timely filed return.
- You're a monthly schedule depositor making a payment in accordance with the accuracy of deposits rule. See the separate instructions for details. This amount may be \$2,500 or more.

Otherwise, you must make deposits by EFT. An EFT can be made using EFTPS or your IRS business tax account. Don't use Form CT-1(V) to make federal tax deposits. You can also pay your balance due by EFT instead of sending Form CT-1(V). If you pay your balance due by EFT, file your return using the address under *Where To File* in the Instructions for Form CT-1; don't file Form CT-1(V). For more information about EFTPS or to enroll in EFTPS, go to www.eftps.gov. For more information about making an EFT through your IRS business tax account, go to www.irs.gov/BusinessAccount. Don't use Form CT-1(V) to make federal tax deposits. See *Electronic Deposit Requirement* in the separate instructions for more information on making deposits.



Use Form CT-1(V) if paying your balance due on Form CT-1 by check or money order. However, if you pay an amount with Form CT-1 that should've been deposited, you may be subject to a penalty. See Penalties and Interest in the separate instructions.

Specific Instructions

Box 1—Employer identification number (EIN). If you don't have an EIN, you may apply for one online by going to www.irs.gov/EIN. You may also apply for an EIN by faxing or mailing Form SS-4 to the IRS. If you haven't received your EIN by the due date of Form CT-1, write "Applied For" and the date you applied in this entry space.

Box 2—Amount paid. Enter the amount paid with Form CT-1.

Box 3—Name and address. Enter your business name and address as shown on Form CT-1.

- Enclose your check or money order made payable to "United States Treasury." Be sure to enter your EIN, "Form CT-1," and "2025" on your check or money order. Don't send cash. Don't staple Form CT-1(V) or your payment to Form CT-1 or to each other.

- Detach Form CT-1(V) and send it with your payment and Form CT-1 to the address in the Instructions for Form CT-1.

Detach Here and Mail With Your Payment and Form CT-1.

Form CT-1(V)

Department of the Treasury
Internal Revenue Service

Payment Voucher

OMB No. 1545-0029

2025

Use this voucher when making a payment with Form CT-1.

1 Enter your employer identification number (EIN).	2 Enter the amount of your payment. Make your check or money order payable to "United States Treasury."	Dollars	Cents
	3 Enter your business name.		
	Enter your address.		
	Enter city or town, state or province, country, and ZIP or foreign postal code.		

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