

Qualified Railroad Track Maintenance Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Information about Form 8900 and its separate instructions is at www.irs.gov/form8900.**

Name(s) shown on return

Identifying number

1	Qualified railroad track maintenance expenditures paid or incurred (see instructions)	1			
2	Enter 50% (.50) of line 1			2	
3a	Number of miles of railroad track owned or leased by you (see instructions)	3a			
b	Less: number of miles of railroad track owned or leased by you and assigned to other eligible taxpayers for purposes of this credit. See instructions for more information, including required statement	3b	()	
c	Number of miles of railroad track assigned to you by the owner or lessee for purposes of this credit. See instructions for more information, including required statement	3c			
d	Total. Combine lines 3a through 3c ▶			3d	
4	Multiply line 3d by \$3,500			4	
5	Enter the smaller of line 2 or line 4			5	
6	Qualified railroad track maintenance credit from partnerships and S corporations (see instructions)			6	
7	Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4g			7	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 37708X

Form **8900** (2014)