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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Form **8900**

**Qualified Railroad Track Maintenance Credit**

OMB No. 1545-1983

Department of the Treasury  
Internal Revenue Service

► **Attach to your tax return.**

**2009**  
Attachment  
Sequence No. **144**

Name(s) shown on return

Identifying number

<b>1</b>	Qualified railroad track maintenance expenditures paid or incurred (see instructions)	<b>1</b>			
<b>2</b>	Enter 50% (.50) of line 1	<b>2</b>			
<b>3a</b>	Number of miles of railroad track owned or leased by you (see instructions)	<b>3a</b>			
<b>b</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	<b>3b</b>	(	)	
<b>c</b>	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	<b>3c</b>			
<b>d</b>	<b>Total.</b> Combine lines 3a through 3c	<b>3d</b>			
<b>4</b>	Multiply line 3d by \$3,500	<b>4</b>			
<b>5</b>	Enter the <b>smaller</b> of line 2 or line 4	<b>5</b>			
<b>6</b>	Qualified railroad track maintenance credit from partnerships and S corporations	<b>6</b>			
<b>7</b>	Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K; all others, go to line 8	<b>7</b>			
<b>8</b>	Qualified railroad track maintenance credit included on line 7 from passive activities (see instructions)	<b>8</b>			
<b>9</b>	Subtract line 8 from line 7	<b>9</b>			
<b>10</b>	Qualified railroad track maintenance credit allowed for 2009 from passive activities (see instructions)	<b>10</b>			
<b>11</b>	Carryforward of any qualified railroad track maintenance credit that originated in a tax year that began after 2007	<b>11</b>			
<b>12</b>	Add lines 9 through 11. Report this amount on Form 3800, line 29g	<b>12</b>			