

**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](http://www.irs.gov/form8900).**

**2016**  
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% (0.50) 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 (see instructions)				<b>6</b>
<b>7</b>	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 . . . . .				<b>7</b>

**For Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 37708X

Form **8900** (2016)