

## Qualified Railroad Track Maintenance Credit

OMB No. 1545-1983

**Attach to your tax return.**  
 Go to [www.irs.gov/Form8900](http://www.irs.gov/Form8900) for instructions and the latest information.

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 40% (0.40) 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 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** (Rev. 12-2023)