

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** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on 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 generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some 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). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). 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.

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](#).

Qualified Railroad Track Maintenance Credit

OMB No. 1545-1983

► **Attach to your tax return.**
 ► **Go to www.irs.gov/Form8900 for instructions and the latest information.**

Attachment
 Sequence No. **144**

| Name(s) shown on return | | Identifying number |
|-------------------------|--|---------------------|
| 1 | Qualified railroad track maintenance expenditures paid or incurred (see instructions) | 1 |
| 2 | Enter 50% (0.50) 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** (Rev. 2-2020)