



Instructions for Form 8900

Qualified Railroad Track Maintenance Credit

Section references are to the Internal Revenue Code unless otherwise noted.

2017 (when the credit was still available) and ends during their 2018 tax year. All other taxpayers report this credit directly on line 4g in Part III of Form 3800, General Business Credit.

General Instructions

Future Developments

For the latest information about developments related to Form 8900 and its instructions, such as legislation enacted after they were published, go to IRS.gov/Form8900.

What's New

The qualified railroad track maintenance credit expired for qualified railroad track maintenance expenditures paid or incurred in tax years beginning after 2017.



At the time these instructions went to print, Congress had not enacted legislation on expired provisions. To find out if legislation has been enacted, go to IRS.gov/Extenders.

Who Must File

Partnerships and S corporations use the 2018 Form 8900 to report any qualified railroad track maintenance credit they receive from a fiscal year partnership whose tax year began in

Specific Instructions

Lines 1 Through 5

These lines are now shown as "Reserved for future use" in case Congress extends the credit for 2018. When any form, worksheet, or instruction refers to these lines, treat the amounts on these lines as zero.

Line 6

Enter total qualified railroad track maintenance credits from:

- Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc., box 15 (code P); and
- Schedule K-1 (Form 1120S), Shareholder's Share of Income, Deductions, Credits, etc., box 13 (code P).

Partnerships and S corporations report the above credits on line 6. All other taxpayers:

- Report the above credits directly on Form 3800, Part III, line 4g; and
- Do not file Form 8900.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for individual and business taxpayers filing this form is approved under OMB control number 1545-0074 and 1545-0123 and is included in the estimates shown in the instructions for their individual and business income tax return. The estimated burden for all other taxpayers who file this form is shown below.

Recordkeeping	4 hr., 4 min.
Learning about the law or the form	0 hr., 53 min.
Preparing and sending the form to the IRS	1 hr., 00 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.