



Caution: The form, instruction, or publication you are looking for begins on the next page. But first see the important information below.

This form, instruction, or publication is being revised to reflect legislation enacted December 20, 2019. The updated revision will be posted here as soon as possible. We apologize for the delay and inconvenience. The most recently issued final revision begins on the next page, but, again, is being updated to reflect recent legislation.

Early release drafts of forms and instructions (and some pubs) are posted before the final release at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) (note that they remain there after the final release is. The most recently issued final revision of forms, instructions, and publications is posted at www.irs.gov/LatestForms and at www.irs.gov/AllForms, which has revisions for all years each form, instruction, or pub has been issued.

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 or 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.) Note that instructions and publications are available from these pages in PDF for printing, HTML for viewing online, and in many cases, in eBook format for mobile viewing (see www.irs.gov/eBook for more details).

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

All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).



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.