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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## Qualified Railroad Track Maintenance Credit

▶ **Attach to your tax return.**

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% (.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) Enter the name of the assignee (see instructions) ▶ .....	<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) Enter the name of the assignor (see instructions) ▶ .....	<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 . . . . .				<b>6</b>
<b>7</b> Add lines 5 and 6. Partnerships and S corporations, report this amount on Schedule K; all others, report the credit on the applicable line of Form 3800 (e.g., line 1o of the 2006 Form 3800) . . . . .				<b>7</b>