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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) 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 in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments 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. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Qualified Railroad Track Maintenance Credit

Department of the Treasury
Internal Revenue Service

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form8900 for instructions and the latest information.**

2018
Attachment
Sequence No. **144**

Name(s) shown on return		Identifying number	
1	Reserved for future use	1	
2	Reserved for future use	2	
3a	Reserved for future use	3a	
b	Reserved for future use	3b	
c	Reserved for future use	3c	
d	Reserved for future use	3d	
4	Reserved for future use	4	
5	Reserved for future use	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** (2018)

DO NOT FILE

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September 27, 2018