**IN-RRTC**
State Form 57858
(8-25)

Indiana Department of Revenue

# Application for Railroad Tax Credit for Qualified Infrastructure Investment

**Section 1: Applicant Information**

Name of Applicant: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Social Security Number (last 4 digits) or FEIN (all 9 digits): 99999999999

Mailing Address (number and street or PO Box): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

City, State, and ZIP Code: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Telephone Number: 999999999999999999999999

Email Address: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXCXXXXX

**Section 2: Railroad Expenditures Tax Credit**

Complete the following to calculate the Railroad Expenditures Tax Credit.

| | | |
|---|---|---|
| 1. Enter the amount of qualified railroad expenditures | 1 | 99999999999.00 |
| 2. Multiply the amount on line 1 by 50% (0.5) | 2 | 99999999999.00 |
| 3. Enter the number of miles of Class 2 or Class 3 railroad track owned or leased in Indiana | 3 | 99999999999999 |
| 4. Multiply the number of miles of Class 2 or Class 3 railroad track by $3,500 | 4 | 99999999999.00 |
| 5. Enter the lesser of amount on line 2 or amount on line 4 | 5 | 99999999999.00 |

**Section 3: New Rail Infrastructure Expenditures Tax Credit**

Complete the following to calculate the New Rail Infrastructure Expenditures Tax Credit.

| | | |
|---|---|---|
| 1. Enter the amount of qualified new rail infrastructure expenditures | 1 | 99999999999.00 |
| 2. Multiply the amount on line 1 by 50% (0.5) | 2 | 99999999999.00 |
| 3. Enter the lesser of $500,000 or the amount on line 2 | 3 | 99999999999.00 |

**Section 4: Attestation and Signature**

I certify under penalties of perjury that the information in this form is true and correct.

Signature:

Date (month, day, year): 99999999999

Printed Name: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Title (if applicable): XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

# Instructions for Application for Railroad Tax Credit for Qualified Infrastructure Investment

This form is an application for the credits for qualified railroad expenditures and qualified new rail infrastructure expenditures. If you have both types of expenditures, you may include both sets on one application. However, if you are claiming a credit for multiple rail served customer projects, complete a separate application for each project. If you are completing multiple applications, do not duplicate expenditures on the applications.

If your application is approved, you will receive a letter with the amount of credit approved and a certification number/PIN assigned to claim the credit. Report the credit on Schedule IN-OCC. Specific codes and reporting requirements will be provided with Schedule IN-OCC and the forms on which the credit will be reported.

Include a summary of the relevant project, such as the location of the project and categories of expenditures for which you are claiming the credit. You may be asked to provide additional documentation substantiating all or part of the expenditures.

Submit your completed form using DOR's e-services portal INTIME by visiting intime.dor.in.gov. If you do not have an INTIME user account, you will need to create one on intime.dor.in.gov by selecting "New to INTIME? Sign up" and following the instructions provided.

**Section 1**

**Name of Applicant.** List the name of the entity that incurred the expenditures for which you are claiming the credit. If the entity is a pass-through entity or disregarded entity, list the name of the entity; do not list the name of the owner(s). If the credit is assigned, do not list the name(s) of the assignees.

**Social Security Number or FEIN.** If the applicant is an individual or uses an individual's Social Security number or individual taxpayer identification number as their federal taxpayer identification number, list the last four digits of the number with the first five digits redacted (e.g., *****1234). If the applicant uses an FEIN as its federal taxpayer identification number, list the full nine-digit FEIN (e.g., 123456789).

**Mailing Address.** List the mailing address of the entity to which any correspondence related to the credit is to be mailed.

**Telephone Number.** If you wish to be contacted by telephone regarding this application, please list the telephone number at which the Department of Revenue may contact you. Include the area code and international code (if applicable).

**Email Address.** If you wish to be contacted by email regarding this application, please list the email address at which the Department of Revenue may contact you.

**Section 2**

**Line 1.** List your gross expenditures for maintenance, reconstruction, or replacement of railroad infrastructure owned or leased by a Class 2 or Class 3 railroad and located in Indiana. Infrastructure includes track, roadbed, bridges, crossings, signals, industrial leads and sidings, and track related structures. Do not include expenditures used to generate a federal tax credit or expenditures funded by a state or federal grant.

**Line 3.** Enter the number of Class 2 or Class 3 railroad track located in Indiana and owned or leased by the applicant at the close of the applicant's taxable year. These are not required to be miles on which you incurred credit-eligible expenditures.

**Section 3**

**Line 1.** Enter the gross expenditures for new rail infrastructure expenditures. These expenditures include:

- Construction of new track infrastructure such as industrial leads, switches, spurs, sidings, rail loading docks, and transloading structures, and engineering and site preparation involved with servicing new customer locations.
- The expansion by a Class 2 or Class 3 railroad.
- Construction of new track infrastructure involved with servicing new customer locations located in an Indiana county other than Allen, Hamilton, Lake, or Marion Counties .

**Assignment of Credits**

If you assign a credit, do not use this form to report the assignments. The Indiana Department of Revenue will publish separate guidance or instructions on how to report any credit assignments.