



**Florida Credit for Qualified Railroad  
Reconstruction or Replacement Expenditures  
Application for Tax Credit**

F-11915  
N. 11/23  
Rule 12C-1.051, F.A.C.  
Effective 11/23  
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For taxable years beginning on or after January 1, 2023, Florida law provides a credit against the Florida corporate income tax imposed by Chapter 220, Florida Statutes (F.S.), equal to 50 percent of a qualifying railroad's qualified expenditures incurred in Florida during the taxable year. The amount of the credit may not exceed \$3,500 multiplied by the number of miles of railroad track owned or leased within Florida by the qualifying railroad as of the end of the taxable year in which the qualified expenditures were incurred. **A separate application is required for each taxable year.**

Business Information:			
Business Name:		Federal Employer Identification Number (FEIN):	
Mailing Address:			
City:		State:	ZIP:
Contact Name:	Telephone Number:	Email Address*:	
If you are included in a consolidated <i>Florida Corporate Income/Franchise Tax Return</i> (Form F-1120), provide:			
Parent Corporation's Name:		Parent FEIN:	

\* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), F.S.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.

No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

**Requested Credit for Qualified Railroad Reconstruction or Replacement Expenditures:**

The qualifying railroad (check one):

is a taxpayer subject to the Florida corporate income tax code under Chapter 220, F.S. Submit this application with your *Florida Corporate Income/Franchise Tax Return* (Form F-1120). Attach documentation/information to demonstrate your eligibility for the credit, including the qualified expenditures incurred.

Tax year: \_\_\_\_\_ - \_\_\_\_\_

is **not** a taxpayer under Chapter 220, F.S. Submit this application directly to the Department **no later than May 1** of the calendar year following the year in which the qualified expenditures were made. Attach documentation/information to demonstrate your eligibility for the credit, including the qualified expenditures incurred.



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**Requested credit computation:**

(1) Enter the amount of qualified expenditures in Florida during the taxable year.	1	
(2) Enter 50 percent (50%) of Line 1.	2	
(3) Enter the number of miles of railroad track in Florida owned or leased by the qualifying railroad at the close of the taxable year.	3	
(4) Multiply Line 3 by \$3,500.	4	
(5) Requested credit. Enter the lesser of Line 2 or Line 4.	5	

A “qualifying railroad” means any Class II or Class III railroad operating in Florida on the last day of the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board. See also 49 C.F.R. § 1201 (1-1 *Classification of carriers*).

“Qualified expenditures” means gross expenditures made in Florida by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made for track that was owned or leased by the qualifying railroad and were:

- For the maintenance, reconstruction, or replacement of railroad infrastructure, including track, roadbed, bridges, industrial leads and sidings, or track-related structures which were owned or leased by the qualifying railroad; or
- For new construction by the qualifying railroad of industrial leads, switches, spurs and sidings, and extensions of existing sidings located in Florida.

**Required documentation:** A copy of federal Form 8900 (*Qualified Railroad Track Maintenance Credit*) if filed with the Internal Revenue Service and any documentation/information to demonstrate your eligibility for the credit, including the qualified expenditures incurred.

Under penalties of perjury, I declare that I have read the foregoing application, including accompanying documentation, and the facts stated in it are true and correct.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**Contact Information**

For additional information regarding the Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures, contact Revenue Accounting:

**Phone:** 850-617-8586      **Fax:** 850-921-1171      **Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

**If you are not subject to Chapter 220, F.S., submit your completed application to:**

Florida Department of Revenue or **Fax:** 850-921-1171      or      **Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)  
Revenue Accounting  
PO Box 6609  
Tallahassee, FL 32314-6609