Pursuant to section 220.1915(4), Florida Statutes (F.S.), a qualifying railroad may transfer an unused credit for qualified railroad reconstruction or replacement expenditures at any time during the 5 taxable years following the taxable year the credit was originally earned by the qualifying railroad.

The taxpayer to which the credit is transferred must either:
- transport property using the rail facilities of the qualifying railroad;
- furnish railroad-related property or services to any railroad operating in Florida; or
- be a railroad,
as those terms are defined in 26 C.F.R. s. 1.45G-1(b).

This form must be filed with the Department of Revenue within 30 days after the transfer.

### Part I - Transferring Business Information

<table>
<thead>
<tr>
<th>Business Name:</th>
<th>Federal Employer Identification Number (FEIN):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td>Contact Name:</td>
<td>Telephone Number:</td>
</tr>
</tbody>
</table>

If you are included in a consolidated Florida Corporate Income/Franchise Tax Return (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.)

### Transfer of Credit or Carryforward Credit

| Original amount of credit earned by the qualifying railroad | $ |
| Taxable year credit was originally earned by the qualifying railroad | |
| Amount of credit or carryforward credit used | $ |
| Taxable year(s) credit or carryforward credit used | |
| Credit available for transfer | $ |
| **Requested transfer of credit or carryforward credit** (Must be made in sufficient time for the transferee to timely claim the transferred credit or transferred carryover credit and the Department to approve the transfer of the credit or carryforward credit.) | $ |
| Remaining taxable years for which the credit may be claimed | |

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* FEIN: Federal Employer Identification Number
* F.S.: Florida Statutes
* C.F.R.: Code of Federal Regulations
* S.: Subsection
* T.: Transfer
Part II - Receiving Business Information - *A separate notice is required for each receiving business.*

<table>
<thead>
<tr>
<th>Business Name:</th>
<th>Federal Employer Identification Number (FEIN):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mailing Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td>Contact Name:</td>
<td>Telephone Number:</td>
</tr>
</tbody>
</table>

If transferee is included in a consolidated *Florida Corporate Income/Franchise Tax Return* (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.)

The receiving business is subject to tax under Ch. 220, F.S., and:
(check all that apply; at least one box must be checked)

Include documentation supporting the box checked below when filing your form.

- The receiving business transports property using the rail facilities of the transferring qualifying railroad.
- The receiving business furnishes railroad-related property or services to any railroad operating in Florida.
- The receiving business is a railroad.
Part III - Transferring Business Certification - Only an authorized officer of the transferring business may sign this notice.

I understand that the Department of Revenue will provide information regarding the transfer of a credit authorized under section 220.1915, F.S., Credit for qualified railroad reconstruction or replacement expenditures, to the Receiving Business. 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

Submit your completed Notice of Intent to Transfer a Credit to:

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