Oregon Department of Transportation

SHORT LINE RAILROAD REHABILITATION TAX CREDIT APPLICATION FOR FINAL CERTIFICATION

Certification Questions?
Oregon Department of Transportation
(971) 332-0928
www.oregon.gov/odot/rptd

Tax Credit Questions?
Oregon Department of Revenue
1-800-356-4222
www.oregon.gov/DOR

The Short Line Railroad Rehabilitation Tax Credit Program is authorized under Oregon Revised Statutes 315.591-315.606. In addition to this application form, documentation is required as described in OAR Chapter 741, Division 30.

For more information, please visit www.oregon.gov/ODOT/RPTD/Pages/Rail-Forms.aspx.

Deadline: Applicants may submit their application annually for final certification, but the application must be received by the Department no later than May 1 following the end of the year in which the work is completed.

1. Applicant Information

SHORT LINE RAILROAD NAME		EIN OR SSN	TAX YEAR END (MM/DD/YYYY)
MAILING ADDRESS			
CITY, STATE, ZIP		MAINLINE TRACK MILES**	RAILROAD TIER
CONTACT PERSON*	TITLE	PHONE	EMAIL

* Person to receive correspondence and phone calls.

** Mainline track miles in Oregon owned or leased by applicant.

2. Description of Rehabilitation Project

Please provide a narrative summary description of the project. Then describe the quantities, types, and actual costs of the completed maintenance, reconstruction, or replacement of infrastructure in Oregon. The associated railroad mileposts must also be noted. Eligible costs may include materials, labor, and equipment, provided they directly relate to the work necessary to maintain, reconstruct or replace infrastructure. Provide documents (e.g. canceled checks, invoices or receipts, a binding contract or agreement) that corroborate these project costs. See OAR Chapter 741, Division 30 for details.

3. Applicant's Certification Statement

1. I understand that Oregon Department of Transportation (ODOT) use and approval of this certification is for tax credit purposes only.
2. I declare that the railroad is a short line railroad as defined in 49 C.F.R. 1201, that I am an authorized representative of this short line railroad, and that the short line railroad project is eligible for a tax credit pursuant to ORS 315.591-315.606 and OAR 741-030-0010 through 741-030-0070.
3. I agree that ODOT or its agents may inspect the infrastructure at ODOT's discretion to ensure that the project is eligible for the tax credit. I understand that if I give false information about the project or if I refuse to allow ODOT to inspect the project, the application will be denied.
4. I understand a tax credit is not allowed for costs that are funded by or used to qualify for any state or federal grants. In addition, I understand that a credit is not allowed for the amount that is equal to the greater of: (a) Costs that are used to claim a federal tax credit under section 45G of the Internal Revenue Code; or (b) The credit limitation set out in section 45G(b)(1) of the Internal Revenue Code, as applied to the taxpayer's miles of short line railroad track in this state. I certify that the tax credit applied for is for eligible project costs.
5. I agree that ODOT may require further evidence demonstrating that the tax credit is not based on costs that are funded by or used to qualify for any state or federal grants, or costs that are used to claim a federal tax credit. I understand that if I refuse to provide ODOT with necessary federal tax evidence, the credit may be denied or revoked and credits previously provided may be forfeited.
6. I understand that ODOT does not endorse any company that requests information or tax credit certification information on this application and that ODOT does not sell information as a mailing list.
7. I hereby (a) release the State of Oregon and its commissions, agencies, officers, employees, contractors, and agents from, and agree to defend and indemnify the foregoing from and against, any claims, demands, or costs (including attorney and expert witness fees at trial and on appeal) arising from or in any way related to claims made by applicant or any parent or subsidiary of applicant which are related in any way to ODOT's issuance or failure to issue certification to an applicant for a Short Line Railroad Rehabilitation tax credit, or the inability to obtain a Short Line Railroad Rehabilitation tax credit; and (b) agree to reimburse the State of Oregon for any damages, costs and expenses, including but not limited to attorney fees and reasonable expenses for agency staff and in-house legal counsel incurred as a result of, or arising from or in any way related to the applicant obtaining certification for a Short Line Railroad Rehabilitation tax credit by fraud or misrepresentation.
8. I declare that the railroad has no outstanding tax deficiencies with the State of Oregon.
9. I will provide a check to the Oregon Department of Transportation for the application fee once ODOT notifies me of the amount.
10. I understand that my application is not complete until ODOT receives payment of the fee.
11. I declare that this railroad rehabilitation project does not restrict membership, sales, or services on the basis of race, color, creed, religion, national origin, sexual preference, or gender.
12. I have completed this form to the best of my knowledge and have not altered any of these statements.

By signing this Applicant's Certification Statement: I acknowledge that I have read this application and certify that it is true, correct and complete. I understand that knowingly misrepresenting or providing false information will be cause for suspension, revocation or forfeiture of a tax credit certification.

PRINT NAME AND TITLE	SIGNATURE AND DATE

4. Short Line Railroad Rehabilitation Tax Credit Application, Certification, and Fee Payment Information

Send the completed Railroad Rehabilitation Tax Credit application to:

Oregon Department of Transportation
Public Transportation Division
355 Capitol St. NE, MS43
Salem, Oregon 97301

If you have any questions, please call (971) 332-0928. Applications that are incomplete may be returned.

Final certification for the tax credit will not be issued until the application fee (as determined by ODOT once processing of the application for final certification is complete, and not to exceed one half of one percent (0.5%) of the estimated tax credit which is intended to reimburse the agency for the costs of issuing the final certification) is paid in full.

The Department will issue its decision on final certification for a short line rehabilitation tax credit for projects meeting the requirements within 60 days of receipt of a complete application for final certification.