



2026 Schedule RAIL, Short Line Railroad
Infrastructure Modernization Credit Transfer Form
For taxpayers classified as a Class II or Class III Railroad

Name of Taxpayer

FEIN or Social Security Number

Minnesota Tax ID

1 Certificate numbers(s) received from Minnesota Department of Transportation.

1a MN-SLR _____ – _____

1b MN-SLR _____ – _____

2 Amount of credit granted **2** ■ _____

3 Amount of credit already claimed. **3** ■ _____

4 Subtract line 3 from line 2. **Credit Amount to be transferred**..... **4** ■ _____

Short Line Railroad Infrastructure Modernization Credit
Transfer Form

_____, the transferor transfers the unused portion of its Short Line Railroad Infrastructure Modernization Credit in the amount shown below for expenditures incurred during the 202 _____ tax year, to _____, the transferee.

Amount being transferred: \$_____

The transferee and transferor acknowledge and agree that:

- 1. In the case of an audit or assessment, the transferee is liable for repayment of credits claimed in excess of the amount allowed or allowable.
- 2. Upon receipt of this form, the Department of Revenue will review the credit claimed to confirm the transferred portion does not exceed the amount available to be transferred. This review does not constitute certification that the credit claimed is not in excess of the amount allowed or allowable.

	Transferor	Transferee
Name:	_____	_____
SSN, ITIN, or Minnesota ID:	_____	_____
Title:	_____	_____
Telephone Number:	_____	_____
Signature:	_____	_____
Date:	_____	_____

Notice: This form must be mailed to the appropriate address at the Minnesota Department of Revenue address below within 30 days of the agreement between the transferor and transferee.

Individuals Minnesota Department of Revenue Tax Operations Division c/o Policy Lead Mail Station 4122 600 N. Robert St. St. Paul, MN 55146-4122	Corporations, Partnerships, S Corporations Minnesota Department of Revenue Tax Operations Division c/o Policy Lead Mail Station 4122 600 N. Robert St. St. Paul, MN 55146-5122	Insurance Minnesota Department of Revenue Insurance Taxes c/o Insurance Taxes Mail Station 1780 600 N. Robert St. St. Paul, MN 55146-1780
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