



**SHORT LINE RAILROAD
REHABILITATION TAX CREDIT
APPLICATION FOR PRELIMINARY CERTIFICATION**

Certification Questions?
Oregon Department of Transportation
(503) 986-4230
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 for next year's preliminary certification between August 1 and December 31 of each year.

1. Applicant Information

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|--------------------------|--|------------|----------------------------------|---------------------------|---------------|
| SHORT LINE RAILROAD NAME | | EIN OR SSN | | TAX YEAR END (MM/DD/YYYY) | |
| MAILING ADDRESS | | | | | |
| CITY, STATE, ZIP | | | NUMBER OF 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 estimated costs of the planned 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.

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 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.
3. I understand that this tax credit application is a public record and that ODOT may be required by law to disclose information within this tax credit application to the public upon request. I have marked any information that I request be kept confidential. I understand that this marking does not guarantee that it will be kept confidential and that ODOT will make any decisions in accordance with the Public Records Law regarding public disclosure of information contained within this application.
4. 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.
5. I understand that ODOT does not endorse any company that requests information or tax credit certification on this application and that ODOT does not sell information as a mailing list.
6. 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.
7. I declare that the railroad has no outstanding tax deficiencies with the State of Oregon.
8. I have enclosed a check to the Oregon Department of Transportation for the application fee.
9. I declare that this short line railroad rehabilitation project does not restrict membership, sales, or services on the basis of race, color, creed, religion, national origin, sexual preference, or gender.
10. I declare that I am an authorized representative of a short line railroad as defined in 49 C.F.R. 1201, the applicant for this tax credit.
11. 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.

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|----------------------|--------------------|
| PRINT NAME AND TITLE | SIGNATURE AND DATE |
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4. Short Line Railroad Tax Credit Program Application Fee Payment Information

Applications will not be reviewed until the \$250 application fee is paid in full.

Send the completed Railroad Rehabilitation Tax Credit application and application fee to:

Oregon Department of Transportation
Public Transportation Division
555 13th Street NE, Suite 3
Salem, Oregon 97301-4179

If you have any questions, please call (503) 986-4230. Applications that are incomplete may be returned.

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