

**SOUTH CAROLINA
DEPARTMENT OF COMMERCE**

1201 Main Street, Suite 1600, Columbia SC 29201

Phone: (803) 734-0429 Fax: (803) 734-0385
sccrcredit@sccommerce.com

**APPLICATION FOR QUALIFIED RAILROAD
RECONSTRUCTION OR REPLACEMENT CREDIT**

FOR AGENCY USE ONLY

Date Received: _____

Approved: _____

Denied: _____

Amount Approved: _____

Name of Applicant (Legal Name of Railroad Owner)

Principal Business Address of Applicant (**Mailing Address**)

Physical Location, INCLUDING COUNTY, OF South Carolina Site for Project

City

City

State

State

Zip Code

Zip Code

County

Telephone Number

Fax Number

Telephone Number

Fax Number

Contact Person

Contact Person

Contact's Title

Contact's Title

Contact's Email Address

Contact's Email Address

A. RAILROAD CLASSIFICATION

Class II

Class III

1. Please list the state of incorporation: _____

2. Federal Employer ID Number: _____

B. RAILROAD INFRASTRUCTURE

1. Please state the miles of railroad track owned or leased in South Carolina.

2. Describe the qualified reconstruction or replacement work completed.

3. What is the amount of qualified reconstruction or replacement expenditures paid or incurred as of the close of the taxable year? (Itemize in Section C.)

C. QUALIFIED RAILROAD RECONSTRUCTION/REPLACEMENT COSTS *MUST COMPLETE

Please attach supporting documentation to show a breakdown of costs, invoices and evidence of payment

	Date eligible costs incurred or paid	Cost
1. Track.....	_____	\$ _____
2. Roadbed.....	_____	\$ _____
3. Bridges.....	_____	\$ _____
4. Industrial leads and sidings.....	_____	\$ _____
5. Track-related structures.....	_____	\$ _____
6. Maintenance.....	_____	\$ _____
7. Other (please identify separately).....	_____	\$ _____
TOTAL MAINTENANCE/RECONSTRUCTION/REPLACEMENT COSTS AND DATE PROJECT WAS COMPLETED	_____	\$ _____

D. CERTIFICATION

By signing this Application, Applicant certifies pursuant to S.C. Code Section 12-6-3810(C)(1), under penalty of perjury, that the information contained in this Application for Qualified Railroad Reconstruction/Replacement Tax Credit regarding the following information is true and accurate in all respects:

1. Applicant is the owner or lessee of a Class II or Class III railroad.
2. Applicant owns or leases _____ miles of railroad trackage in the State of South Carolina.
3. Applicant has completed the qualified railroad reconstruction or replacement work identified in this Application and as defined in S.C. Code Section 12-6-3810(A)(3).
4. Applicant has incurred or paid the amount of qualified expenses identified in Section C herein.

NOTICE TO APPLICANT

Applicant authorizes the SC Department of Commerce and the SC Department of Revenue to exchange information related to this Application to assist each agency in complying with the provisions set forth in SC Code Section 12-6-3810. This includes any information that may be described in SC Code Section 12-54-240.

This application submitted by: _____
(PRINTED NAME)

(SIGNATURE)

(DATE)

(TITLE)