

**Rail Infrastructure Modernization
and Maintenance Credit****2026**Wisconsin Department
of Revenue

Use this schedule to:

- claim and request to transfer the credit before the tax return is filed;
- claim and request to transfer the credit with WI Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6;
- claim the credit with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5S, or 6;
- or request to transfer the credit after the tax return is filed

Name

Identifying Number

*Read instructions before filling in this schedule***Check one of the boxes to indicate the reason Schedule RR is being submitted:**

- ☐ 1. To claim and request to transfer the credit before the income or franchise tax return is filed.
- Complete Parts I and II if claiming and requesting to transfer the rail infrastructure modernization credit, or Parts III and IV if claiming and requesting to transfer the rail infrastructure maintenance credit.
 - Submit Schedule RR through the Railroad Credit File Transfer Portal.
- ☐ 2. To claim the credit with the income or franchise tax return.
- Complete Part I if claiming the rail infrastructure modernization credit or Part III if claiming the rail infrastructure maintenance credit.
 - Include Schedule RR with the income or franchise tax return.
- ☐ 3. To claim and request to transfer the credit with the income or franchise tax return.
- Complete Parts I and II if claiming and requesting to transfer the rail infrastructure modernization credit, or Parts III and IV if claiming and requesting to transfer the rail infrastructure maintenance credit.
 - Include Schedule RR with the income or franchise tax return.
- ☐ 4. To request to transfer the credit after it has been claimed on the income or franchise tax return.
- Complete Part II if requesting to transfer the rail infrastructure modernization credit or Part IV if requesting to transfer the rail infrastructure maintenance credit.
 - Submit Schedule RR through the Railroad Credit File Transfer Portal.

Part I Computation of Rail Infrastructure Modernization Credit

- 1** Enter your 2026 WEDC certified rail infrastructure modernization credit **1** 00
- 2** Rail infrastructure modernization credit transferred to you from other taxpayers:
- 2a** Enter amount transferred to you from other taxpayers **2a** 00
- Taxpayer Name: _____
- Year transferred: _____ Last 4 digits of identifying number: _____
- 2b** Enter total transferred credits from additional schedule **2b** 00
- 2c** Total transferred credits (add lines 2a and 2b) **2c** 00
- 3** Rail infrastructure modernization credit passed through from other entities:
- 3a** Enter credit passed through from other entities **3a** 00
- Entity Name: _____
- FEIN: _____
- 3b** Enter total pass-through credits from additional schedule **3b** 00
- 3c** Total pass-through credits (add lines 3a and 3b) **3c** 00
- 4** Add lines 1, 2c, and 3c. This is the total credit **4** 00



4a Fiduciaries – enter the amount of credit allocated to beneficiaries	4a	.00
4b Fiduciaries – subtract line 4a from line 4.	4b	.00
5 Carryover of unused credits. Include Schedule CF.	5	.00
6 Add lines 4 and 5 (4b and 5 if fiduciary)	6	.00
7 Enter the amount of credit transferred to other taxpayers in the current year.	7	.00
8 Subtract line 7 from line 6. This is the available credit. Include Schedule CF if the credit was not used in full.	8	.00

Part II Request to Transfer Rail Infrastructure Modernization Credit

1 Enter the following information to request to transfer the rail infrastructure modernization credit. Upon approval of the transfer, the department will issue a letter indicating the ownership of the credit has been transferred.

1a Transferor Information:

1. Name		2. FEIN or SSN XX - XXX - _____	
3. Address			Suite Number
4. City		State	Zip Code
5. Email		Phone Number	
6. Check if the credit is being transferred by a single owner of a disregarded entity: ☐		7. Disregarded entity FEIN XX - XXX - _____	

1b Transferee Information:

1. Name		2. FEIN or SSN XX - XXX - _____	
3. Address			Suite Number
4. City		State	Zip Code
5. Email		Phone Number	
6. If LLC, how is LLC classified? ☐ Partnership ☐ Corporation ☐ Disregarded entity		7. Federal Employer ID Number XXX - XX - _____	

2 Credit information:

2a Enter credit amount transferred. **2a** .00

3 Signature of Transferor:

☐ I hereby certify that to the best of my knowledge and belief that the Wisconsin Economic Development Corporation has certified the ability to claim the tax benefits above and the above-listed transferee is subject to Wisconsin income or franchise tax under s. 71.02, 71.23, or 71.43, Wis. Stats., or is selling or otherwise transferring the credit to another person who is subject to Wisconsin income or franchise tax under s. 71.02, 71.23, or 71.43, Wis. Stats.

Print Name	Signature	Date
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Part III Computation of Rail Infrastructure Maintenance Credit

1	Enter your 2026 WEDC certified rail infrastructure maintenance credit	1	_____	.00
2	Rail infrastructure maintenance credit transferred to you from other taxpayers:			
2a	Enter amount transferred to you from other taxpayers	2a	_____	.00
Taxpayer Name: _____				
Year transferred: _____ Last 4 digits of identifying number: _____				
2b	Enter total transferred credits from additional schedule	2b	_____	.00
2c	Total transferred credits (add lines 2a and 2b)	2c	_____	.00
3	Rail infrastructure maintenance credit passed through from other entities:			
3a	Enter credit passed through from other entities	3a	_____	.00
Entity Name: _____				
FEIN: _____				
3b	Enter total pass-through credits from additional schedule	3b	_____	.00
3c	Total pass-through credits (add lines 3a and 3b)	3c	_____	.00
4	Add lines 1, 2c, and 3c. This is the total credit	4	_____	.00
4a	Fiduciaries – enter the amount of credit allocated to beneficiaries	4a	_____	.00
4b	Fiduciaries – subtract line 4a from line 4.	4b	_____	.00
5	Carryover of unused credits. Include Schedule CF.	5	_____	.00
6	Add lines 4 and 5 (4b and 5 if fiduciary)	6	_____	.00
7	Enter the amount of credit transferred to other taxpayers in the current year.	7	_____	.00
8	Subtract line 7 from line 6. This is the available credit. Include Schedule CF if the credit was not used in full.	8	_____	.00

Part IV Request to Transfer Rail Infrastructure Maintenance Credit

- 1** Enter the following information to request to transfer the rail infrastructure maintenance credit. Upon approval of the transfer, the department will issue a letter indicating the ownership of the credit has been transferred.

1a Transferor Information:

1. Name		2. FEIN or SSN XX - XXX - _____	
3. Address			Suite Number
4. City		State	Zip Code
5. Email		Phone Number	
6. Check if the credit is being transferred by a single owner of a disregarded entity: ☐		7. Disregarded entity FEIN XX - XXX - _____	



1b Transferee Information:

1. Name		2. FEIN or SSN XX - XXX - _____	
3. Address			Suite Number
4. City		State	Zip Code
5. Email		Phone Number	
6. If LLC, how is LLC classified? ☐ Partnership ☐ Corporation ☐ Disregarded entity		7. Federal Employer ID Number XXX - XX - _____	

2 Credit information:**2a** Enter credit amount transferred. **2a** 00**3** Signature of Transferor:

☐ *I hereby certify that to the best of my knowledge and belief that the Wisconsin Economic Development Corporation has certified the ability to claim the tax benefits above and the above-listed transferee is subject to Wisconsin income or franchise tax under s. 71.02, 71.23, or 71.43, Wis. Stats., or is selling or otherwise transferring the credit to another person who is subject to Wisconsin income or franchise tax under s. 71.02, 71.23, or 71.43, Wis. Stats.*

Print Name	Signature	Date
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