61A202 (6-10) Commonwealth of Kentucky DEPARTMENT OF REVENUE

OFFICE USE ONLY

2010

PUB PR FO

	Office of
IC SERVICE COMPANY	Public
OPERTY TAX RETURN	501 High
R RAILROAD CAR LINE	Frankfoi
IN MAILMOAD OAN LINE	Phone

File by April 30, 2010 with: f Property Valuation c Service Section Street, Fourth Floor Station 32 rt, Kentucky 40620 Phone (502) 564-8175

PMD =		For Yea	r Ending Dece	ember 31	, 2009		(302) 304-8192			
GNC # C							ganathan@ky.gov			
(Office use only)	Place current tax	payer mailing label	here.	Kentucky Revised Statute 136.120 grants the Department of Revenue the authority to value and assess all of the property of any person or business performing any public service, including railroad car line companies which operate any kind of railroad car in or through Kentucky including, but not limited to, flat, tank, refrigerator, passenger, sleeping, freight or similar type car. This return must be filed on or before April 30 of each year, covering the movement of cars in Kentucky during the preceding calendar year. The Office						
DO NOT DISTURB EXISTING LABEL INFORMATION Complete items A–F and PART I through PART III below.				of Property Valuation will determine the value of rolling stock of each company allocable to Kentucky, based on 100						
A. Taxpayer Nam	e			percent of fair cash value, and notify the taxpayer of the assessment. A taxpayer may request a 30-day extension						
B. Taxpayer Central Office Address					to file if good cause exists and if requested before the due date of the tax return (KRS 136.130). All late filings will be subject to a minimum penalty of 10 percent of the total taxes due. The penalty for failure to file is 20 percent of the total taxes due (KRS 132.290). Furthermore, anyone who willfully fails to file shall be fined \$1,000, and \$50 for each					
C. Telephone		Fax No.			r April 30 (KRS 1 uplete if different f		3)			
D. Taxpayer Fo	ederal ID Numbe	r:		For age	nts, etc., a current	power of atto	orney must be on file			
E. Type owners	ship			Send ta	Kentucky Departa x bills and all cor					
Corporation Proprietorship Foreign				Name Title						
Partnership	Other (spec	eify)		Address						
Turthership				Telephor		Fax No.	eage in Kentucky must			
PART 1	mileage in Kent you have more t whether or not t	ucky (Part III). If ac than one car mark, a he cars traveled in I		eded, attach schedule lis	a separate schedul	e or make cop ch you are res				
			of Cars		Interchanges		Railroad in Kentucky			
		everse side for each	· · · · · · · · · · · · · · · · · · ·	the total fle	TOTAL et of rolling stock	before compl	eting Part III Summary			
PART III SUMMARY	miles traveled e everywhere and	everywhere must pe d total mileage in Ke aveled everywhere	rtain to Column B to entucky must include	otal number of the loaded and	of units forwarded unloaded miles. Y	l from Part II. You must atta	l hopper). Column C total Total miles traveled ch a summarized schedule e Canada and Mexico.			
Car	B Total Number of Units (Cars) in in Total Fleet of Rolling Stock (Forwarded from	C Total Miles Traveled Everywhere in the U.S., Canada and Mexico by Total	Total Mileage in Kentucky (Forwarded	Total Kentucky Percent (Total D ÷	Total Fleet Value (Forwarded fro Part II, Col. K		Total Kentucky Taxable Value			
Class	Part II, Col. G)	Fleet of Rolling Stock	from Part I)	Total C)	Totals)		(E x F)			
1. Refrigerator										
2. Tank										
3. Other										
TOTALS										
			(including any accordance correct and complete		chedules and states	ments) has bee	en examined by			
Printed Name			•	ed Title						

PART I

2010 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2009)
DETAILED FLEET DESCRIPTION AND COST OF TOTAL ROLLING STOCK OWNED AND/OR LEASED

Instructions and/or Explanation for Completing Part II, A Through K and Bottom Line Totals

- A. Number the page and classify railcars as refrigerator, tank or other (which includes box, dump, flat, furniture, gondola, hopper, poultry, stock, etc.). For car classification marked other, please specify.
- B. If taxpayer is based in a foreign country, money must be expressed in US currency at the rate of exchange on December 31, 2009.
- C. Age is determined by year of purchase or acquisition whether equipment is new or used. New or used railcars purchased or acquired in the prior year are age 1 and so forth. You should contact your lessor for leased car ages or report the year the lease agreements originated.
- D. Report the car number, or the first and last numbers in the car numbering series, for all cars in your total fleet of rolling stock (owned and/or leased) whether they traveled in Kentucky or not.
- E. Report Car Mark, also known as Car Initial, assigned to your car number or series whether registered or not in The Official Railway Equipment Register.
- F. Association of American Railroads four-position alphanumeric code designating type car and general physical description.
- G. Number of Units is the actual number of railcars in the car number series reported in previous Column D.
- H. Unit Cost is the amount you paid for each rail car in the car numbering series. Improvements must be reported on a separate line at the year and age of the actual improvement. Contact your lessor for unit cost of leased cars or multiply your yearly lease payment by factor nine.
- I. Multiply Column G by Column H to report the total cost of railcars and improvements on each age line.
- J. Factors for age 1 through 29+ are the year 2010 conversion factors for Class 5 tangible personal property with a 6 percent betterment's allowance.
- K. Multiply Column I by Column J for reporting the Fleet Value of railcars reported on each age line.

TOTALS: Separately total Columns G, I and K, and forward the separate totals of Column G* and Column K** as instructed below.

TOTALS	. Sept	nately total Columns	O, I and IX, a	na ioi wara n	ic separate to	tais of Column G	and Column K	as msu	deted below.
A. Page	2 of	If additional spac	e is needed, e	attach a sepa	rate schedule	e or make copies o	of this page for eac	h car clo	iss.
Car C	lass $\overline{(ch)}$	eck one) Re	frigerator	Tan	k	Other (specif	y)		
B. Mone	y must	be expressed in US co	urrency.						
Age by Y Purch or Acqui Whether or Us	Year of ase isition r New	Car No. or First and Last No. of Series for Total Fleet of Rolling Stock Whether Traveled in KY or Not	E Reporting Car Mark Also Known as Car Initial	F A.A.R. Car Type Code	G Number of Units (Cars in Number Series)	H Unit Cost and Improvement	Total Cost (Col. G x Col. H)	J Factor	K Fleet Value (Col. I x Col. J)
2009	1				,			.890	
2008	2							.855	
2007	3							.818	
2006	4							.802	
2005	5							.770	
2004	6							.770	
2003	7							.708	
2002	8							.637	
2001	9							.569	
2000	10							.505	
1999	11							.457	
1998	12							.406	
1997	13							.362	
1996	14							.325	
1995	15							.292	
1994	16							.268	
1993	17							.244	
1992	18							.220	
1991	19							.197	
1990	20							.188	
1989	21							.188	
1988	22							.188	
1987	23							.188	
1986	24							.188	
1985	25							.188	
1984	26							.188	
1983	27							.188	
1982	28							.188	
1981 & Prior	29+							.188	
					*				**

 $[\]hbox{* Carry the total number of units from the above total line of Column G to the front, Part III, Column B.}$

^{**}Carry the total fleet value from the above total line of Column K to the front, Part III, Column F.