

PART II | **2015 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2014)**
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, 2014.
 - 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 2015 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.

- A. Page 2 of ____ *If additional space is needed, attach a separate schedule or make copies of this page for each car class.*
 Car Class (check one) Refrigerator Tank Other (specify) _____
- B. Money must be expressed in US currency.

C		D	E	F	G	H	I	J	K
Age by Year of Purchase or Acquisition Whether New or Used		Car No. or First and Last No. of Series for Total Fleet of Rolling Stock Whether Traveled in KY or Not	Reporting Car Mark Also Known as Car Initial	A.A.R. Car Type Code	Number of Units (Cars in Number Series)	Unit Cost and Improvements	Total Cost (Col. G x Col. H)	Factor	Fleet Value (Col. I x Col. J)
2014	1					\$	\$.916	\$
2013	2							.850	
2012	3							.791	
2011	4							.750	
2010	5							.719	
2009	6							.665	
2008	7							.598	
2007	8							.550	
2006	9							.515	
2005	10							.474	
2004	11							.453	
2003	12							.416	
2002	13							.375	
2001	14							.335	
2000	15							.297	
1999	16							.269	
1998	17							.239	
1997	18							.213	
1996	19							.192	
1995	20							.188	
1994	21							.188	
1993	22							.188	
1992	23							.188	
1991	24							.188	
1990	25							.188	
1989	26							.188	
1988	27							.188	
1987	28							.188	
1986 & Prior	29+							.188	
TOTALS					*		\$		**

*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.