61A202 (11-14) DE

2015

File by April 30, 2015 with:

EPARTMENT OF REVENUE	PUBLIC SERVICE C PROPERTY TAX R	Public Service Branch Fourth Floor, Station 32 501 High Street Frankfort, Kentucky 40601-2103 (502) 564-8175		
OFFICE USE ONLY	FOR RAILROAD C			
MD =				
NC # C	For Year Ending Decem	Fax (502) 564-8192		
Office use only) Place current tax	payer mailing label here.	Revenue the authority of any person or busi including railroad ca kind of railroad car in	tute 136.120 grants the Department to value and assess all of the propiness performing any public serval in companies which operate or through Kentucky including,	

P) G: nt of erty vice, any 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 of Property Valuation will determine the value of rolling stock of each company allocable to Kentucky, based on 100 DO NOT DISTURB EXISTING LABEL INFORMATION percent of fair cash value, and notify the taxpayer of the Complete items A-F and PART I through PART III below. assessment. A taxpayer may request a 30-day extension to file if good cause exists and if requested before the due A. Taxpayer Name 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 B. Taxpayer Central Office Address total taxes due (KRS 132.290). Furthermore, anyone who willfully fails to file shall be fined \$1,000, and \$50 for each day after April 30 (KRS 136.990). F. (Complete if different from items A–B) For agents, etc., a current power of attorney must be on file with the Kentucky Department of Revenue. C. Telephone (Fax No. () Send tax bills and all correspondence to: D. Taxpayer Federal ID Number: Name Title E. Type Ownership: Address ☐ Corporation ☐ Proprietorship ☐ Foreign ☐ Partnership ☐ Other (specify) Telephone (Fax No. (List the mileage traveled by each class of car and car mark on each railroad in Kentucky. Total mileage in Kentucky must include loaded and unloaded miles. The total miles traveled over each railroad in Kentucky (Part I) must equal total PART I mileage in Kentucky (Part III). If additional space is needed, attach a separate schedule or make copies of this page. If you have more than one car mark, also attach a separate schedule listing those for which you are responsible for the tax whether or not the cars traveled in Kentucky. Name of Railroad Over Which Cars Kind or Class Car Mark(s) Identified Miles Traveled Over Each Traveled in Kentucky Railroad in Kentucky (The total miles on this line must equal the total of Column D in Part III.) **TOTAL** PART II—Complete Part II on the reverse side for each car classification in the total fleet of rolling stock before completing Part III Summary below. Classify cars as refrigerator, tank or other (which includes but not limited to, box, flat, gondola and hopper). Column C total miles PART III traveled everywhere must pertain to Column B total number of units forwarded from Part II. Total miles traveled everywhere and total mileage in Kentucky must include loaded and unloaded miles. You must attach a summarized schedule of total miles **SUMMARY** traveled everywhere during calendar year 2014 sorted by state in the U.S. and include Canada and Mexico. В C D Α \mathbf{E} F G Total
Miles Traveled
Everywhere in the
U.S., Canada and
Mexico by Total Fleet Total Number of Units (Cars) in in Total Fleet Total Total Fleet Value Kentucky Total Mileage Percent Total (Forwarded from Part II, Col. K, of Rolling Stock (Forwarded from Part II, Col. G) in Kentucky (Forwarded Kentucky Taxable Value (E x F) (Total D Total C) of Rolling Stock from Part I) Totals) 1. Refrigerator 2. Tank 3. Other **TOTALS** I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete return. Printed Name Printed Title

Electronic filings are acceptable and encouraged.

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.

	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)								
		ust be expressed in I			C L Ou	iei (specify)			
	С	D Car No. or First and	Е	F	G	Н	I	J	K
Pt or A Whe	by Year of urchase cquisition ether New r Used	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								.188	
1986 & Pr								.188	
					*			.100	**
TO	TAIC				I		lφ		l¢

^{*}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.