61A202 (10-12) Commonwealth of Kentucky DEPARTMENT OF REVENUE

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PMD =	

2013 **PUBLIC SERVICE COMPANY PROPERTY TAX RETURN** FOR RAILROAD CAR LINE

For Year Ending December 31, 2012

File by April 30, 2013 with: Office of Property Valuation
Public Service Section
Fourth Floor, Station 32
501 High Street
Frankfort, Kentucky 40601-2103
(502) 564-8175
Fax (502) 564-8192

GNC # C		For Yea	r Ending Decen	nbe	r 31, 2	012	Fax (502) 504-8			
(Office use only) Place current taxpayer mailing label here. DO NOT DISTURB EXISTING LABEL INFORMATION Complete items A–F and PART I through PART III below. A. Taxpayer Name B. Taxpayer Central Office Address					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 of Property Valuation will determine the value of rolling stock of each company allocable to Kentucky, based on 100 percent of fair cash value, and notify the taxpayer of the assessment. A taxpayer may request a 30-day extension 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. Talanhana (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 fi with the Kentucky Department of Revenue.								
C. Telephone (,)			ills and all co				
	Federal ID Num	ber:		Name Title						
E. Type Own	-	_		Ac	ddress					
		rship			1 1 /)				
PART I	include loaded a mileage in Kenti you have more t	and unloaded miles. T ucky (Part III). If addi	of car and car mark or The total miles traveled tional space is needed to attach a separate sch	n each ed ov d, atta	h railroad ver each r ach a sep	in Kentucky. ailroad in Ker arate schedule	Total milea ntucky (Pa	rt I) must equal total copies of this page. If		
Nam	ne of Railroad Over V Traveled in Kentu	Which Cars	Kind or Class Car Mark(s) Ide			rk(s) Identified terchanges	ied Miles Traveled Over Each Railroad in Kentucky			
		t equal the total of Co	lumn D in Part III.) ar classification in the to	tal fle	eet of rolli	TOTAL	completing	Part III Summary		
PART III SUMMARY	Classify cars as ret traveled everywh and total mileage	frigerator, tank or other ere must pertain to Co in Kentucky must incl	(which includes but no lumn B total number of ude loaded and unload ar 2012 sorted by state	t limit units ed mi	ted to, box s forward iles. You n	, flat, gondola a ed from Part II nust attach a su	nnd hopper . Total mile mmarized). Column C total miles is traveled everywhere schedule of total miles		
A Car Class	B Total Number of Units (Cars) in in Total Fleet of Rolling Stock (Forwarded from Part II, Col. G)	C Total Miles Traveled Everywhere in the U.S., Canada and Mexico by Total Fleet of Rolling Stock	D Total Mileage in Kentucky (Forwarded from Part I)	E F Total Kentucky Total Fleet Percent Value (Total D (Forwarded from the context) Total C) Totals)		e d from ol. K,	G Total Kentucky Taxable Value (E x F)			
1. Refrigerator										
2. Tank										
3. Other										
TOTALS										
me and to the b	est of my knowled		n (including any accor e, correct and complet Print	te ret	urn. itle	edules and sta		·		
	Signature			Titl	e			Date		

PART II

2013 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2012) 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, 2012.
- 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 2013 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.

		If additional sp (check one)		ed, attach a Tanl		edule or make cop ner (specify)	vies of this page for each (car class.	
		ust be expressed in U			0				
C		D	E	F	G	Н	I	J	K
Age by Ye Purcha or Acquis Whether I or Use	se sition New	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)
2012	1					\$	\$.915	\$
2011	2							.881	
2010	3							.831	
2009	4							.748	
2008	5							.735	
2007	6							.703	
2006	7							.661	
2005	8							.599	
2004	9							.570	
2003	10							.522	
2002	11							.470	
2001	12							.418	
2000	13							.373	
1999	14							.337	
1998	15							.299	
1997	16							.267	
1996	17							.240	
1995	18							.215	
1994	19							.203	
1993	20							.188	
1992	21							.188	
1991	22							.188	
1990	23							.188	
1989	24							.188	
1988	25							.188	
1987	26							.188	
1986	27							.188	
1985	28							.188	
1984 & Prior	29+							.188	
	•				*			.100	**
TOTAL	S						\$		\$

^{*}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.