

**2010****ANNUAL REPORT OF PRIVATE RAILROAD CARS  
AS OF 12:01 A.M., JANUARY 1, 2010****OFFICIAL REQUEST**

This request is made in accordance with section 11271 of the Revenue and Taxation Code. This annual report must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before April 30, 2010. If you do not file this report, you will be subject to penalty under Article 4 of Chapter 2, Private Railroad Car Tax Law. Attached schedules are considered to be part of the report. THIS REPORT IS SUBJECT TO AUDIT

NAME  
DBA or C/O  
MAILING ADDRESS  
CITY, STATE and ZIP CODE

SBE No.

◀ **MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL**

- FILING DEADLINE.** Every person whose private railroad cars are operated upon the railroads in this state at any time during a calendar year **must** file this report with the State-Assessed Properties Division, Board of Equalization, PO Box 942879, Sacramento, CA 94279-0061, fax no. 916-324-2787, on or before **April 30, 2010**.
- SIGNATURE.** In case of a corporate owner of property, this report shall be signed either by an officer of the corporation or by an employee or agent who has been designated in writing by the board of directors to sign such report.
- TOTAL COUNT.** Schedule D provides a format to **reconcile** the total number of cars included in this report with the January 1, 2010, issue of *The Official Railway Equipment Register* and your fleet changes since your prior report.
- INSTRUCTIONS.** See general instructions on page S1B and the detailed instructions with each schedule.

SUMMARY OF SCHEDULES	SUBMITTED HEREWITH			STATE-ASSESSED PROPERTIES DIVISION USE ONLY
	ENCLOSED	NONE	ADDITIONAL ATTACHMENTS	
Schedule A - Statement of Cars Registered			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Schedule B - Shop Time Exclusion Claim			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Schedule C - Cars in California <b>Entire Year</b>			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Schedule D - Car Reconciliation Schedule			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Schedule E - Partner Information			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Person to contact regarding this report or audit			Accounting records located at <i>(street, city, state, zip code)</i>	
NAME				
TITLE				
ADDRESS <i>(street)</i>			NAME OF AUTHORIZED REPRESENTATIVE <i>(if applicable)</i> *	
CITY, STATE, ZIP CODE			ADDRESS <i>(street, city, state, zip code)</i>	
DAYTIME TELEPHONE NO. ( ) ( )	FAX NO. ( ) ( )	DAYTIME TELEPHONE NO. ( ) ( )	FAX NO. ( ) ( )	
EMAIL ADDRESS			* <i>Letter of authorization must be filed annually.</i>	

- (✓) ENTITY TYPE:  Proprietorship  Corporation  Partnership *(Partnerships must complete Schedule E)*
- (✓) BUSINESS TYPE:  Shipper  Lessor  Fleet Manager  Other *(explain)* \_\_\_\_\_

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2010. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.*

FULL LEGAL NAME IF INCORPORATED

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT



DATE

2010

TYPED NAME OF SIGNATORY

TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER



DATE

2010

**FOR OFFICIAL USE ONLY**

## INSTRUCTIONS FOR ANNUAL REPORT OF PRIVATE RAILROAD CARS

### REQUIREMENT CHANGES FOR 2010 LIEN DATE

The Car Mileage Schedule is not required for lien date 2010.

If a company has more than 100 cars, the BOE is requesting that Schedule A be filed electronically. For your convenience, an electronic template and detailed instructions can be requested from Ms. Brandi Blasi-Hebbard by email at *Brandi.Hebbard@boe.ca.gov*. An Excel format is preferred, although with prior permission, other formats are acceptable. Please provide the electronic version of the Schedule A on a 3.5" diskette or compact disc, and include a hard copy printout to constitute a proper filing. Mail to the address identified on page S1F of this form.

### GENERAL INFORMATION

Sections 11201 through 11702 of the California Revenue and Taxation Code, also known as the Private Railroad Car Tax Law, prescribe the manner in which private railroad cars shall be assessed in the State of California. Section 11271 says, in part, "Every person whose private railroad cars are operated upon the railroad in this state at any time during a calendar year shall file with the BOE on or before April 30 a report under oath setting forth specifically the information prescribed by the BOE . . ." Upon written application, the BOE **may** for good cause extend the filing date a **maximum of 30 days**. If you do not file a report on or before April 30, or such time as extended by the BOE, it will cause a penalty of ten percent of the assessed value to be added to the assessment. An unsatisfactory report can cause a separate penalty of ten percent of the assessed value to be added to the assessment. A willful failure to file can cause an additional penalty of 25 percent of the assessed value to be added to the assessment.

This form should be filled out **completely**. The report must be signed by the **owner, corporate officer, or authorized agent**. The report **will not be accepted** if it is incomplete or submitted without a **valid signature**.

Report acquisition cost in U.S. dollars (100 percent of actual cost). **(If a foreign company, use the exchange rate which was current at the time of the purchase.)** Include excise, sales, and use taxes (see instructions below for important use tax information), freight-in, installation charges, and all other relevant costs. Include finance charges, where applicable, for self constructed equipment. Do not include finance charges for purchased equipment.

### USE TAX INFORMATION

California use tax is imposed on consumers of tangible personal property that is used, consumed, given away or stored in this state. Businesses must report and pay use tax on items purchased from out-of-state vendors not required to collect California tax on their sales. If your business is not required to have a seller's permit with the BOE, the use tax may be reported and paid on your California State Income Tax Return or directly to the BOE on the tax return provided in publication 79-B, *California Use Tax*. Obtain additional use tax information by calling the BOE Taxpayer Information Section at 800-400-7115 or from the website [www.boe.ca.gov/sutax/usetaxreturn.htm](http://www.boe.ca.gov/sutax/usetaxreturn.htm).

**2010**

**SCHEDULE A — STATEMENT OF CARS  
UNDER REGISTERED AAR CAR MARK(S)**

PERSON OR CORPORATE NAME

Use this schedule to report all cars with your AAR car reporting mark(s): (A) acquired new, (B) acquired used, or (C) leased from others but operated under your car mark. List each **group of similar cars** (having the same AAR car type alpha code) which were **built in the same year** and also **acquired in the same year** filling in columns A to E for each group. Give **subtotals for each separate group** in column E. If cost data other than the manufacturer's retail price is used in column E, specify what data is used, and the source of this data. Additions and/or betterments should be aggregated with the group(s) of cars to which they apply. If additional space is needed, supplementary schedules may be used, provided they are clearly labeled, and in the same format as the printed form. All cars with your AAR reporting mark should be reported as if originally purchased whether owned or leased. All data in this schedule should relate only to cars of each age group remaining in existence JANUARY 1, 2010.

If a company has more than 100 cars, the BOE is requesting that Schedule A be filed electronically. For your convenience, an electronic template and detailed instructions can be requested from Ms. Brandi Blasi-Hebbard by email at *Brandi.Hebbard@boe.ca.gov*. An Excel format is preferred, although with prior permission, other formats are acceptable. Please provide the electronic version of the Schedule A on a 3.5" diskette or compact disc, and include a hard copy printout to constitute a proper filing. Mail to the address identified on page S1F of this form.

A AAR ALPHA TYPE CODE	B YEAR BUILT	C YEAR ACQUIRED	D NUMBER OF UNITS	E ORIGINAL PRICE INCLUDING ADDITIONS AND/OR BETTERMENTS
				\$
<b>TOTALS</b>				\$

REMARKS

**SCHEDULE B — SHOP TIME EXCLUSION**

**2010**

PERSON OR CORPORATE NAME

*If there is nothing to report, check the appropriate box under NONE on page S1F, "Summary of Schedules."*

Identify each car that was not qualified for revenue service during the previous **calendar year** and was **in a repair facility in California** requiring and undergoing or awaiting remodeling, overhaul, renovation, conversion or repair which necessitated total labor in excess of ten worker-hours. According to section 11294 of the Revenue and Taxation Code, shop time in excess of 90 days per car will be disallowed **unless** fully **substantiated**. For cars in the shop over 90 days provide an explanation and documentation of the reason for delayed repairs as follows:

- Name and address of shop
- Nature of work performed on car
- Reasons for delay in repairs (awaiting parts, etc.)
- Documentation verifying reasons for delay (e.g., invoices, advices from railroads or repair shops, correspondence, etc.)

The Chief of the State-Assessed Properties Division will make a determination as to the adequacy of the information submitted, and will notify the assessee if the information is considered inadequate. The assessee shall have ten days from the date of the notice to file additional data in substantiation of the claim. If the additional data is still inadequate, the Chief of the State-Assessed Properties Division may deny that portion of the shop time exclusion in excess of 90 days per car.

CAR		DATE		E DAYS IN SHOP	F NAME AND ADDRESS OF SHOP	G REMARKS
A MARK	B NUMBER	C INTO SHOP	D OUT OF SHOP			
<b>TOTAL</b>						

**2010****SCHEDULE C — CARS IN CALIFORNIA ENTIRE YEAR**

PERSON OR CORPORATE NAME

List **only** cars that were in California for the **entire** calendar year. List by car marking, and car number order within each car marking. If there is nothing to report, check the appropriate box under NONE on page S1F, "Summary of Schedules."

CAR MARKING AND CAR NUMBER		CAR MARKING AND CAR NUMBER	
1.		29.	
2.		30.	
3.		31.	
4.		32.	
5.		33.	
6.		34.	
7.		35.	
8.		36.	
9.		37.	
10.		38.	
11.		39.	
12.		40.	
13.		41.	
14.		42.	
15.		43.	
16.		44.	
17.		45.	
18.		46.	
19.		47.	
20.		48.	
21.		49.	
22.		50.	
23.		51.	
24.		52.	
25.		53.	
26.		54.	
27.		55.	
28.		56.	

**2010**

**SCHEDULE D — CAR RECONCILIATION SCHEDULE**

PERSON OR CORPORATE NAME

Cars reported in prior year: \_\_\_\_\_

Additional cars reported this year:

Purchased, leased or manufactured since 12-31-2007: \_\_\_\_\_

Re-marked to your AAR car reporting mark: \_\_\_\_\_

Total car increase: \_\_\_\_\_

Deleted cars:

Sold<sup>1</sup>: \_\_\_\_\_

Scrapped: \_\_\_\_\_

Wrecked: \_\_\_\_\_

Re-marked to another's AAR car reporting mark  
(either RR or private car): \_\_\_\_\_

Total car decrease: [ \_\_\_\_\_ ]

Reportable cars this year: \_\_\_\_\_

Car count listed in January 1, 2010 "OFFICIAL RAILWAY EQUIPMENT REGISTER": \_\_\_\_\_

Explain difference below:

The AAR car reporting mark(s) shown in the box at the bottom of the page are recorded as belonging to your company. If any mark(s) have been added or deleted, please list the mark and the name of the company it was acquired from or sold to, if applicable.

Explanation: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

AAR LISTED REPORTING MARKS

<sup>1</sup>For car(s) sold during the prior calendar year, attach a schedule that lists the AAR alpha type code, the AAR car reporting mark(s) and the purchaser's name.

**2010**

**SCHEDULE E — PARTNER INFORMATION**

*If the company has more than eight partners, please attach an additional schedule with the remaining partners' information.*

*You should notify the State-Assessed Properties Division immediately if you add or delete a partner. This may protect former partners from tax liabilities incurred by the business after the partnership change.*

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COMPANY NAME

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**PARTNER 1**

NAME

ADDRESS (street, city, state, zip code)

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**PARTNER 2**

NAME

ADDRESS (street, city, state, zip code)

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**PARTNER 3**

NAME

ADDRESS (street, city, state, zip code)

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**PARTNER 4**

NAME

ADDRESS (street, city, state, zip code)

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**PARTNER 5**

NAME

ADDRESS (street, city, state, zip code)

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**PARTNER 6**

NAME

ADDRESS (street, city, state, zip code)

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**PARTNER 7**

NAME

ADDRESS (street, city, state, zip code)

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**PARTNER 8**

NAME

ADDRESS (street, city, state, zip code)

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