



Private Railcar General Instructions Oregon Property Tax Report

When to file

File on or before **March 15, 2010**.

Where to file

Mail all schedules, reports, forms, and attachments to:

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Extension of time for filing statement

The department is allowed by law [Oregon Revised Statute (ORS) 308.535] to extend the time for filing this statement for good cause. To receive an extension, send us a written request explaining your need for the extension. The extension request must be filed before the due date of your annual statement.

If a company fails to make a statement or furnish the required information, the law also allows the department to “inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company.”

Penalties for failure to file or false or fraudulent statement

Your statement is considered delinquent if it is not filed by March 15 or by the extended date allowed by the department. The penalty for a delinquent statement is \$10 for each \$1,000 (or fraction thereof) of assessed value placed on the assessment roll of the department (ORS 308.030).

Willfully providing a false or fraudulent statement is perjury [ORS 308.990(4)] and “upon conviction, shall be punished as otherwise provided by law for such crime.”

Additional information you must file

In addition to the schedules provided, **all companies** must file a copy of:

- The company’s **complete** Annual Report filed with the Oregon Public Utility Commission and/or a federal regulatory body (if the company filed this annual report).
- The company’s 10-K (and parent company’s 10-K, if applicable) filed with the Securities and Exchange Commission.
- The annual report to stockholders (and parent company’s annual report, if applicable), if not included in the 10-K.
- **For all companies**, the cover letter sent with this packet may also request information in addition to the data required on the standard schedule forms. Read the letter carefully. The additional data requested is an *integral part of your total reporting requirement*. You must provide us with this additional information [ORS 308.525(16)].

How to complete these Oregon schedules

1. Complete all schedules in this packet.
2. If you need more space than what’s available on a schedule, attach additional sheets. You may attach additional schedules which use other formats, as long as you provide all information that we’ve requested.
3. If a schedule doesn’t apply to you, leave it blank. Then attach a statement telling us why you don’t need to complete the schedule.
4. Type or print your information on these schedules. If you print, please use ink.
5. Put brackets (< >) around negative (“deficit”) amounts.
6. Keep a copy for your files.

Important reminders

- **Calendar year basis.** The Oregon report is for a full calendar year.
- **“The year”** means the year covered by the report.
- **“The close of the year”** means the close of business on December 31.
- **“The beginning of the year”** means the beginning of business on January 1.

Oregon law

Oregon law (ORS 308.515) requires the department to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges the department to assess any property having situs in this state:

“... and that, except as provided in subsection (3) of this section, is used or held for future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or in any combination of domestic and interstate commerce, and whether mutually or for hire, sale or consumption by other persons: Railroad transportation; Railroad switching and terminal; Electric rail transportation; Private railcar transportation; Air transportation; Water transportation upon inland water of the State of Oregon; Air or railway express; Communication; Heating: Gas; Electricity; Pipeline; Toll bridge; or Private railcars...”

ORS 308.525 specifies what facts the companies should supply to the department. ORS 308.525(16) also allows the department to gather “Any other facts or information the department requires in the form of return prescribed by it.”

Substitute forms acceptable

The Department of Revenue will accept photocopies and replicas of this packet. If you need an additional packet, please call 503-945-8283, or download forms from our website, www.oregon.gov/DOR.

Electronic filing

Companies with complex tables, especially those with a large asset inventory or those with property located in many tax code areas throughout the state, are encouraged to submit data in an electronic format to save time and reduce errors.

Electronic schedules may be filed in place of hard-copy schedules. If you choose to file electronically, please sign the authorization for exchange of confidential information at the bottom of page 1 of your annual statement.

You may report your schedules in an electronic format that is compatible with Microsoft Office in Windows format (i.e., Excel spreadsheets, Access data, and Word documents).

Important: Please format your electronic data according to the format of the paper schedule or table and include all the information fields located in the annual statement schedules. Label the schedule so the department can readily identify which schedule you are submitting electronically. If you have questions regarding acceptable formats, please contact the assigned appraiser using the telephone number located on the attached cover letter.

Electronic forms in Microsoft Excel format are now located on our agency website at: www.oregon.gov/DOR/PTD/utilityform.shtml.

The data may be sent on CD-ROM along with the form or may be attached via an e-mail message to the address below the appraiser’s name provided on the cover letter. *If you submit the data using e-mail, there is a possibility that it may not remain secure in transit.* The Department of Revenue maintains that all information, on receipt, is confidential and shall not be released to third parties. During the course of transit, information may be considered insecure and may be intercepted by third parties.



Annual Statement for Private Railcar

Must be postmarked by March 15, 2010

Declaration of property cost, operations, and other related information as of
January 1, 2010

Department of Revenue use only	
Postmarked date	Date received
Extension date	

Business name		Business e-mail address or website address	
Street address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code	

Statement required

Oregon law (ORS 308.520) requires that each company assessed by the Department of Revenue file an annual statement with the department on or before March 15. **Failure to file a complete statement** will subject the company to a late filing penalty (ORS 308.030). **This statement is subject to audit.**

Contact person for annual statement			
Name			Telephone number
Mailing address			Fax number
City	State	ZIP code	E-mail address

Contact person and mailing address for tax statements			
Name		Telephone number	
Mailing address		E-mail address	
City	State	ZIP code	

Taxpayer declaration

I declare under penalties of false swearing [ORS 305.990(4)] that this statement, including attached schedules, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Full legal name (if incorporated)	
Owner is (indicate where individual, partnership, corporation, etc.)	
Signature of owner, officer, or authorized agent X	Date
Typed or printed name of officer or agent signing above	Title
Name of preparer (if other than taxpayer)	Telephone Number

I authorize the exchange of confidential information for this return, via e-mail.

Signature and title of owner, officer, or authorized agent _____ Title _____

Mail completed statement and schedules to: Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Be sure to read the instructions on the previous sheet

Schedule A—General Information

Instructions

1. Give the exact name by which the company was known in law at the close of the year.
2. If any change was made in the name of the company during the year, state all such changes and the dates on which they were made.
3. Give the location, including street and number, of the main business office of the company at the close of the year.
4. Give the names and office addresses of the general officers of the company at the close of the year. If there are receivers who are recognized as in the controlling management of the company, give their names, titles, and office locations.
5. Give the name and post office address of the chief officer or managing agent or attorney in fact in Oregon.
6. This information is being requested per ORS 308.525.

Name of company			Business identification number (BIN)	
Previous name of company during the year			Effective dates of previous name Thru	
State or country where company is organized	Nature of business	State	ZIP code	Area code and telephone number ()
Address of principal office (street and number)	City	State	ZIP code	Area code and telephone number ()

Title of general office	Name of officer:	Post office address:
President		
Secretary		
Auditor		
Superintendent		
General manager		

Name of the chief officer or managing agent or attorney in fact in Oregon				
Address (street and number)	City	State	ZIP code	Area code and telephone number ()

Indicate the nature of your operations by checking one or more of the following boxes:

Airlines:

- Scheduled passenger operations
- Freight operations
- Express operations
- Other: _____

Pipelines:

- Gas
- Oil

Water transportation:

- Large company
- Small company

Railroads:

- Class I
- Shortline
- Private car

Communications:

- | | |
|--|-------|
| <input type="checkbox"/> Mobile radio | _____ |
| <input type="checkbox"/> Wireless | _____ |
| <input type="checkbox"/> Tower aggregators | _____ |
| <input type="checkbox"/> Local exchange | _____ |
| <input type="checkbox"/> Wire and cable | _____ |
| <input type="checkbox"/> CLEC | _____ |
| <input type="checkbox"/> Cable telephone | _____ |
| <input type="checkbox"/> Data transmission | _____ |
| <input type="checkbox"/> ISP/IAP | _____ |
| <input type="checkbox"/> Cable television | _____ |
| <input type="checkbox"/> Satellite | _____ |

% of business

Electric generation:

- Generation transmission co-op
- Electric co-op
- Investor owned
- Wind generation
- PUD



Schedule B — Description of Cars Acquired New for Year Ending December 31

Instructions

- If your company is new to Oregon this year, list all cars that were acquired new in all years prior to January 1 of the current year for which your company will be liable for property taxes.
- If your company filed in Oregon last year, you may list only changes to the fleet, i.e., additions and retirements of cars acquired new since last filing. **Please note if you are only filing changes.**
- Report costs of additions or improvements.

Car numbers	*Status	Reporting marks	AAR mechanical designation	Car type	Year built	Number of cars	Original cost new	Year of improvement	Cost of improvement
						Total			\$

*Status — O = Owned
 L = Leased
 M = Managed



Schedule C — Description of Cars Acquired Used for Year Ending December 31

Instructions

- If your company is new to Oregon this year, list all cars that were acquired used in all years prior to January 1 of the current year for which your company will be liable for property taxes.
- If your company filed in Oregon last year, you may list only changes to the fleet, i.e., additions and retirements of cars acquired used since last filing. **Please note if you are only filing changes.**

Car numbers	Status*	Reporting marks	Car type	AAR mechanical designation	Year built	Year purchased	Number of cars	Cost		Year of improvement	Cost of improvement
								Acquisition cost	Historical cost when built (if known)		
TOTAL								\$	\$		\$

*Status — O = Owned
 L = Leased
 M = Managed

Schedule D — Number of Cars Operated (Total fleet)

1. Total number of cars in fleet acquired new	1	System	Oregon
2. Total number of cars in fleet acquired used.....	2		
3. Average number of cars held in dead storage for the 12-month period (ORS 308.665).....	3	()	
4. Total number of cars operated. Sum of lines 1, 2, and 3	4		
5. Locations in Oregon where cars are held in dead storage			



Schedule E—Railroad Cars Sold or Salvaged for Year Ending December 31

Complete a separate sheet for each sale or purchase transaction.

1. Is this a sale or a purchase? _____
2. Name of buyer, or if a purchase, name of seller: _____
3. Effective date of sale: _____
4. Total sale price: _____
5. Cash to seller: _____ Debt term: _____ Interest rate: _____

Description of sold or purchased cars: _____

Serial numbers by age group and car type code	Reporting marks	AAR mechanical designation	Year built	Year acquired	Cost		Betterments		Number of cars	Condition of cars
					Acquisition cost	Historical cost when built (if known)	Year	Cost		

List any conditions which may have affected the sale.

1. Were cars leased by the purchaser prior to the sale? _____
2. Was the seller forced to sell? _____
3. Is there an agreement for the seller to provide service or betterments to cars after the sale? _____
4. What type of commodities are being transported in purchased/sold cars? _____
5. Other: _____

Schedule F—Exemption for Cars Undergoing Repairs

Pursuant to paragraph (4) below, the following information must be provided before any such exemption may be granted:

1. Total car days—enter the sum of car days spent at repair yards in Oregon for cars undergoing repairs described in paragraph (2);
2. Total car-miles—enter the total car-miles generated in Oregon by cars being transported to or from a repair facility in Oregon for work described in paragraph (2). Such miles should be included in both total Oregon miles and system miles on Schedule G.

1. Total car days:

2. Total car-miles:

Name of yard(s):

308.665 Railroad car exemption. (1) During the period of time described in subsection (3) of this section, railroad cars owned by private car companies undergoing major work including remodeling, renovation, conversion or repairs shall be exempt from taxation.

(2) For purposes of this section, the term "major work" shall include all remodeling, renovation, conversion, reconversion or repairs to a railroad car in which the total labor expended for such work exceeds 10 man hours.

(3) The exemption described in subsection (1) of this section shall apply for the period of time in which the railroad cars are awaiting or undergoing major work or are awaiting transportation to or from or are being transported to or from a facility performing such major work.

(4) No exemption under subsection (1) of this section shall be allowed unless the department is furnished sufficient documentary information to prove that the claimant is entitled to the exemption.

Schedule G—Car Mileage for the Past Two Years

Name of railroad	Current year		Previous year	
	System	Oregon**	System	Oregon**
Burlington Northern Santa Fe				
Union Pacific				
Central Oregon and Pacific				
Portland and Western				
Willamette and Pacific				
Other* _____				

Total Oregon mileage				
Total system mileage**				

* List other railroad mileage in Oregon.
 ** Indicate both loaded and empty mileage.