

**2012****ANNUAL REPORT OF PRIVATE RAILROAD CARS  
AS OF 12:01 A.M., JANUARY 1, 2012**NAME  
DBA or C/O  
MAILING ADDRESS  
CITY, STATE and ZIP CODE

SBE No.

**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, 2012. 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


**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, P.O. Box 942879, Sacramento, CA 94279-0061, on or before **April 30, 2012**.
- 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, 2012, 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			*Letter of authorization must be filed annually.		

- () 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, 2012. 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

2012

TYPED NAME OF SIGNATORY

TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER

DATE

2012

**FOR OFFICIAL USE ONLY**

## INSTRUCTIONS FOR ANNUAL REPORT OF PRIVATE RAILROAD CARS

### REQUIREMENT CHANGES FOR 2012 LIEN DATE

The Car Mileage Schedule is not required for lien date 2012.

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 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.

### CLASS OF PRIVATE RAILROAD CARS

AAR ALPHA CAR TYPE CODE	CAR DESCRIPTION	AAR ALPHA CAR TYPE CODE	CAR DESCRIPTION
<b>A</b>	Box Cars—Equipped	<b>K</b>	Hopper Cars—Equipped
<b>B</b>	Box Cars—Unequipped	<b>L</b>	Special Type Cars
<b>C</b>	Hopper Cars—Covered	<b>P</b>	Intermodal Cars—Conventional
<b>E</b>	Gondola Cars—Equipped	<b>Q</b>	Intermodal Cars—Lighter Weight
<b>F</b>	Flat Cars	<b>R</b>	Refrigerator Cars
<b>G</b>	Gondola Cars—Unequipped	<b>S</b>	Stack Cars
<b>H</b>	Hopper Cars—Unequipped	<b>T</b>	Tank Cars
<b>J</b>	Gondola Cars	<b>V</b>	Vehicular Flat Cars

*Note:* Class of private railroad cars means the Association of American Railroad's (AAR) one letter alpha component of its car type codes as contained in that organization's Exhibit D of the UMLER specification manual.

### 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 (TTY:711), or from the website [www.boe.ca.gov/sutax/usetaxreturn.htm](http://www.boe.ca.gov/sutax/usetaxreturn.htm).





**2012**

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

PERSON OR CORPORATE NAME	SBE NO.
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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 TYPE CODE*		CAR MARKING AND CAR NUMBER	CAR TYPE CODE*
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.		

\* See page S1B for a complete listing of car type codes.

**2012**

**SCHEDULE D—CAR RECONCILIATION SCHEDULE**

PERSON OR CORPORATE NAME	SBE NO.
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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, 2012 "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.

**2012****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.*

COMPANY NAME

SBE NO.

**PARTNER 1**

NAME

ADDRESS (street, city, state, zip code)

**PARTNER 2**

NAME

ADDRESS (street, city, state, zip code)

**PARTNER 3**

NAME

ADDRESS (street, city, state, zip code)

**PARTNER 4**

NAME

ADDRESS (street, city, state, zip code)

**PARTNER 5**

NAME

ADDRESS (street, city, state, zip code)

**PARTNER 6**

NAME

ADDRESS (street, city, state, zip code)

**PARTNER 7**

NAME

ADDRESS (street, city, state, zip code)

**PARTNER 8**

NAME

ADDRESS (street, city, state, zip code)