



General Information

The Illinois Railroad Property Tax Return consists of sets of forms that, when compiled, make up the railroad property tax return. The railroad's class determines which forms are required to be filed.

Class 1 railroads must file Forms:

- PTAX-501 through PTAX-513 and
- PTAX-531 through 537 (two copies).

Classes 2, 3, and 4 railroads must file Forms:

- PTAX-501 through PTAX-513;
- PTAX-520-A through 523; and
- PTAX-531 through 537 (two copies).

The same rules that the Surface Transportation Board (STB) requires when preparing and assembling data also apply to your Illinois return. Account numbers referred to on the forms are from the Uniform System of Accounts for Railroad Companies.

If you are unable to answer a particular question, please write "none" in the space provided. If any of the schedules do not apply to your railroad, please write "not applicable" across the top of that form.

Specific Instructions

PTAX-520-A — Results of Operations

Write the total operating expenses from STB Schedule 410. You must explain any differences in expense amounts you report on this form and expense amounts you reported on STB Schedule 410.

Part 1: Write the ordinary items of railway operating income

Lines 1 through 15 — Follow the instructions on the form.

Part 2: Write the other income

Lines 16 through 18 — Follow the instructions on the form.

Line 19 — Write the dividends from investments accounted for under the cost method.

Lines 20 through 24 — Follow the instructions on the form.

Lines 25 and 26 — Write the dividends from investments accounted for by the equity method on the applicable line.

Lines 27 and 28 — Follow the instructions on the form.

Part 3: Write the miscellaneous deductions from income

Lines 29 through 37 — Follow the instructions on the form.

PTAX-520-B — Results of Operations

Parts 4 through 10:

Follow the instructions on the form.

PTAX-521 — Detailed Information for Joint Facilities and Depreciation Expenses

Write the appropriate information for joint facilities, if applicable.

This information is used to complete Form PTAX-502 and used in the cost approach.

Parts 1 and 2:

Follow the instructions on the form.

PTAX-522 — Road and Equipment Property

Write the appropriate road accounts, including all leased roads, to the applicable account numbers.

This information is used in the cost approach and the apportionment of real and personal property. In addition, this information is necessary to complete Form PTAX-510.

Notes: You must explain any adjustment that is in excess of \$100,000. In addition, you must explain any changes that occurred during the year to road and equipment property and improvements on leased property.

Parts 1 through 4:

Column C — You should include disbursements you made for the specific purpose of purchasing, constructing, and equipping new lines, extensions of old lines, and for additions and betterments.

Column D — You should include both the debit and credit involved in each transfer, adjustment, or clearance between road and equipment accounts, if applicable.

Lines 1 through 47 — Follow the instructions on the form.

PTAX-523 — Railroad Operating Statistics

Part 1: Complete the following information

Line 1 — Follow the instructions on the form.

Train miles — running

Lines 2 through 4 —

Train miles — running is the actual distance run between terminals and/or stations. Figure these amounts from the official time tables or distance tables.

A train mile is the movement of a train a distance of one mile. To figure train miles, you should drop any fraction of less than one-half mile and increase any fraction of one-half mile or more to the next higher mile.

Do not increase train miles to cover the running of locomotives from shops to terminals, doubling hills, switching, or other work at way stations, or for the service of helper or pusher locomotives or of extra locomotives on double-head or triple-head trains.

When the carrier's trains are detoured over foreign roads, figure the miles on the basis of the miles actually run and the service performed.

Keep train miles separate for trains hauled by locomotives and trains moved by motorcars.

Line 2 — Unit train service is a specialized scheduled shuttle service in equipment (a railroad or privately owned) dedicated to such service, moving between origin and destination. Do not include unit train amounts on Line 3, Way trains or Line 4, Through trains.

Line 3 — Way trains are trains operated primarily to gather and distribute cars in road service and move them between way stations or way points.

Line 4 — Through trains are trains operated between two or more major concentration or distribution points.

Line 5 — Follow the instructions on the form.

Line 6 — A motorcar is a self-propelled unit of equipment designed to carry freight or passenger traffic and is not considered a locomotive.

Line 7 — Follow the instructions on the form.

Lines 8 through 10 — Figure the weight in tons, or 2000 pounds, using the conductors' or dispatchers' train reports or other appropriate source. Use 150 pounds as the average weight per passenger and 4 tons as the average weight of contents of each head-end car.

Lines 11 through 14 — Follow the instructions on the form.

Line 15 — Ton miles is the number of tons of revenue and non-revenue freight moved one mile, then multiplied by the total miles of transportation train.

Line 16 — Road service is the elapsed time of transportation trains, both ordinary and light, between the time of leaving the initial terminals and the time at the final terminals, including trains switching at way stations and delays on road as shown in the conductors' or dispatchers' train reports. You should include the time of motorcar service performed by train locomotives at terminals and way stations.

Line 17 — Train switching is the time spent by the train while performing switching service at terminals and way stations where no regular yard service is maintained. A train hour is independent of the number of locomotives in the train.

Include any train switching hours you reported on Line 16.