

ANNUAL REPORT OF PRIVATE RAILROAD CARS AS OF 12:01 A.M., JANUARY 1, 2025

NAME, DBA or C/O, MAILING ADDRESS, CITY, STATE, and ZIP CODE	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, 2025. 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.
SBE Number	MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL
Indicate if above is a change of name and/or address.	

- 1. 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, MIC:61, Sacramento, CA 94279-0061, on or before April 30, 2025.
- 2. 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.
- 3. TOTAL COUNT. Schedule D provides a format to reconcile the total number of cars included in this report with the January 1, 2025, issue of *The Official Railway Equipment Register* and your fleet changes since your prior report.
- 4. INSTRUCTIONS. See general instructions on page S1B and the detailed instructions with each schedule.

	SUBMITTE		HEREWITH	STATE-ASSE	SSED PROPERTIES DIVISION USE ONLY
SUMMARY OF SCHEDULES	ENCLOSED	NONE	ADDITIONAL ATTACHMENTS		
Schedule A-Statement of Cars Registered			Yes No		
Schedule B-Shop Time Exclusion Claim			🗌 Yes 🗌 No		
Schedule C-Cars in California Entire Year			🗌 Yes 🗌 No		
Schedule D-Car Reconciliation Schedule			🗌 Yes 🗌 No		
Schedule E-Partner Information			🗆 Yes 🛛 No		
Person to contact regarding this report or audit:			Accounting records locat	ed at (street, city	, state, and ZIP Code)
NAME					
TITLE					
ADDRESS (street)			NAME OF AUTHORIZED REPRE	SENTATIVE (if appl	icable)*
CITY, STATE, ZIP CODE			ADDRESS (street, city, state, and	ZIP Code)	
DAYTIME TELEPHONE NUMBER FAX NUME	BER		DAYTIME TELEPHONE NUMBER	1	FAX NUMBER
EMAIL ADDRESS			*Letter of authorization must be filed annually.		
(✔) ENTITY TYPE: □ Proprietorship □ Corp	poration 🗌 Part	nership <i>(Partr</i>	nerships must complete Sc	hedule E)	
(✔) BUSINESS TYPE: □ Shipper □ Lessor	🗌 Fleet Manag	jer 🗌 Other	explain)		
		CERTIFIC	CATION		
I certify (or declare) under penalty of perjury under the to the best of my knowledge and belief it is true, corre- managed by the person named in the statement at 12: which preparer has knowledge.	ct, and complete an	d covers all pro	perty required to be reported	which is owned	d, claimed, possessed, controlled, or
FULL LEGAL NAME IF INCORPORATED		-			FOR OFFICIAL USE ONLY
SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED	DAGENT		DATE		
				2025	
TYPED NAME OF SIGNATORY			TITLE		
SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXP	AYER		DATE		
				2025	

INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH OTHER STATE BOARD OF EQUALIZATION DEPARTMENTS, THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, AND THE OFFICE OF TAX APPEALS

INSTRUCTIONS FOR ANNUAL REPORT OF PRIVATE RAILROAD CARS

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. **(Whenever April 30 falls on a Saturday, Sunday, or holiday, a property statement filed on the following business day will be considered timely. See Gov. Code, §§ 6706-6707.)** 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, 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.

AAR ALPHA CAR TYPE CODE	CAR DESCRIPTION	AAR ALPHA CAR TYPE CODE	CAR DESCRIPTION
A	Box Cars-Equipped	К	Hopper Cars—Equipped
В	Box Cars—Unequipped	L	Special Type Cars
С	Hopper Cars-Covered	Р	Intermodal Cars-Conventional
E	Gondola Cars—Equipped	Q	Intermodal Cars-Lighter Weight
F	Flat Cars	R	Refrigerator Cars
G	Gondola Cars-Unequipped	S	Stack Cars
Н	Hopper Cars—Unequipped	Т	Tank Cars
J	Gondola Cars	V	Vehicular Flat Cars

CLASS OF PRIVATE RAILROAD CARS

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

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



PERSON OR CORPORATE NAME

SBE NUMBER

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, 2025.

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 Mr. Edwin Singh by email at *Edwin.Singh@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.

A AAR ALPHA CAR TYPE CODE	B YEAR BUILT	C YEAR ACQUIRED	D NUMBER OF UNITS	E ORIGINAL PRICE INCLUDING ADDITIONS AND/OR BETTERMENTS
		TOTALS		
REMARKS				•

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SCHEDULE B-SHOP TIME EXCLUSION

PERSON OR CORPORATE NAME	SBE NUMBER

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, among others)
- Documentation verifying reasons for delay (for example, invoices, advices from railroads or repair shops, correspondence, among others)

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		DA	ATE	F G		н
A MARK	B NUMBER	C* TYPE CODE	D INTO SHOP	E OUT OF SHOP	DAYS IN SHOP		REMARKS
				ΤΟΤΔΙ			

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

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SCHEDULE C-CARS IN CALIFORNIA ENTIRE YEAR

PERSON OR CORPORATE NAME

SBE NUMBER

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.

Line Item	CAR MARKING AND CAR NUMBER	CAR TYPE CODE*	Line Item	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.



SCHEDULE D-CAR RECONCILIATION SCHEDULE

PERSON OR CORPORATE NAME		SBE NUMBER	
Cars reported in prior year:			
Additional cars reported this year:			
Purchased, leased, or manufactured since 12-31-2023:			
Remarked to your AAR car reporting mark:			
Total car increase:			
Deleted cars:			
Sold ¹ :			
Scrapped:			
Wrecked: Remarked 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, 2025, "OFFICIAL RAILWAY EQUIPM	ENT 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		



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.

PERSON OR CORPORATE NAME	SBE NUMBER
PARTNER 1	
NAME	
ADDRESS (street, city, state, and ZIP Code)	
PARTNER 2	
NAME	
ADDRESS (street, city, state, and ZIP Code)	
PARTNER 3	
NAME	
ADDRESS (street, city, state, and ZIP Code)	
PARTNER 4	
NAME	
ADDRESS (street, city, state, and ZIP Code)	
PARTNER 5	
NAME	
ADDRESS (street, city, state, and ZIP Code)	
PARTNER 6	
NAME	
ADDRESS (street, city, state, and ZIP Code)	
PARTNER 7	
NAME	
ADDRESS (street, city, state, and ZIP Code)	
PARTNER 8	
NAME	
ADDRESS (street, city, state, and ZIP Code)	