



## Certification by Railroad Company

**In order for our office to process the Railroad Market Value Report, this certification must accompany the report when it is submitted.**

The report as submitted represents the system-wide railroad property that is owned and/or leased by the company, as well as that portion within Minnesota. The information contained in this report relates to the following company:

\_\_\_\_\_ on the second day of January of assessment year \_\_\_\_\_.  
Company Name

\_\_\_\_\_  
Names of all other Railroads included in this report

In the event that the commissioner of revenue requests information not included in this submission, the \_\_\_\_\_ company agrees to provide the information promptly and in the requested format.

Initial  
Here

\_\_\_\_\_  
Name of Authorized Company Representative

\_\_\_\_\_  
Title of Company Representative \*

\_\_\_\_\_  
Signature of Authorized Company Representative

Company Representative's Email Address: \_\_\_\_\_

I certify that I am the above named officer of said company, and that I have the authority to sign this form on behalf of the taxpayer. I have examined the electronic file, accompanying schedules, and statements. To the best of my knowledge and belief, the report is true and complete for the year stated.

**Making false statements on this return is against the law.** Minnesota Statutes, section 609.41 states that anyone giving false information in order to avoid or reduce their tax obligation is subject to a fine of up to \$3,000 and/or up to one year in prison.

*\* The company representative must be a company President, Vice President, General Superintendent, Auditor, Tax Agent, or some other general officer of the reporting railroad company, who is authorized by the railroad company to file this report.*

# Railroad Market Value Report

Due each year on March 31

Assessment Year: \_\_\_\_\_

Date Submitted: \_\_\_\_\_

Revision: \_\_\_\_\_

## Section 1 — Company Information

Owner or Operator of Business			Minnesota Tax ID Number	
Street Address		City	State	ZIP Code
Contact Person	Title	Phone Number	Email Address	

## Section 2 — Allocation Information

	In the Last Calendar Year	System	Minnesota	Form and Page Number of Source	Comments
1	Miles of Track				
2	Ton Miles of Revenue Freight				
3	Gross Transportation Revenue				
4	Cost of Road Property				
5	Car and Locomotive Miles				

## Section 3 — Property Information

	In the Last Calendar Year	Total Investment	Accumulated Depreciation	Net Investment	Form and Page Number of Source	Comments
6	Road					
7	Owned Equipment					
8	Interest During Construction					
9	Construction Work in Progress (CWIP)					
10	Leased Buildings					
11	Leased Equipment					
12	Other Items					

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## Section 4 — Land and Personal Property within Road, CWIP and Other

	In the Last Calendar Year	Total Investment	Accumulated Depreciation	Net Investment	Form and Page Number of Source	Comments
13	Land				Sch 330, Acct 2	
14	Communications Systems				Sch 330, Acct 26	
15	Signals and Interlockers				Sch 330, Acct 27	
16	Power-transmission Systems				Sch 330, Acct 31	
17	Roadway Machines				Sch 330, Acct 37	
18	Shop Machinery				Sch 330, Acct 44	
19	Power-plant Machinery				Sch 330, Acct 45	
20	CWIP Personal Property					
21	Other Items					

## Section 5 — Obsolescence Factors

	In the Calendar Year Before Last	Total Investment	Form and Page Number of Source	Comments
22	Ton Miles of Freight			
23	Miles of Road Operated			
24	Net Income Before Income Taxes			
25	Total Gross Operating Revenues			

## Section 6 — Apportionment

	In the Last Calendar Yr.	Minnesota Investment	Accumulated Depreciation	Net Investment	Form and Page Number of Source	Comments
26	Grading				MN portion of Acct 3	
27	Ties				MN portion of Acct 8	
28	Rails and Other Track Materials				MN portion of Acct 9	
29	Ballast				MN portion of Acct 11	

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## Section 7 — Minnesota Costs

	In the Last Calendar Year	Minnesota Investment	Form and Page Number of Source	Comments
30	Road			
31	Construction Work in Progress			
32	General Expenditures			
33	Leased Office Buildings			
34	Other Items			

## Section 8 — Minnesota Personal Property

	In the Last Calendar Year	Minnesota Investment	Form and Page Number of Source	Comments
35	Computer and Word Processing		MN portion of Acct 16	
36	Communication Systems		MN portion of Acct 26	
37	Signals and Interlockers		MN portion of Acct 27	
38	Power-transmission Systems		MN portion of Acct 31	
39	Roadway Machines		MN portion of Acct 37	
40	Shop Machinery		MN portion of Acct 44	
41	Power-plant Machinery		MN portion of Acct 45	
42	CWIP Personal Property			
43	Other Items			

## Section 9 — Income

	In the Last Calendar Year	System	Form and Page Number of Source	Comments
44	Net Railway Operating Income		Schedule 210	
45	Net Revenues from Railway Operations		Schedule 210	
46	Income Available for Fixed Charges		Schedule 210	

## Section 10 — Minnesota Property

	In the Last Calendar Year	Minnesota Investment	Form and Page Number of Source	Comments
47	Minnesota Locally Assessed Property		Included on lines 6-12	

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## Section 11 — Stock and Debt Information

You must complete this section if you or your parent company are publicly traded. If you are publicly traded, do not complete the parent company fields. If you are not publicly traded, but your parent company is, complete all fields.

Parent Company Name: \_\_\_\_\_

Stock Symbol: \_\_\_\_\_

48	Net Earnings of Parent Company	
49	Net Earnings of Unit Railroad	
50	Average of Month-end Common Stock A Prices for the 12 Months Immediately Preceding the Assessment Date	
51	Shares of Common Stock A of Publicly Traded Company	
52	Average of Month-End Preferred Stock B Prices for the 12 Months Immediately Preceding The Assessment Date	
53	Shares of Common Stock B of Publicly Traded Company	
54	Market Value of Debt of Publicly Traded Company	

## Section 12 — Forecasts

Attach financial forecasts, including, but not limited to income, expense, and capital expenditures.

Detailed income and expense figures and anticipated income and expenses collected by the department is private or nonpublic data.

## Section 13 — Additional Notes