

[50 FR 10775, Mar. 18, 1985, as amended at 51 FR 22083, June 18, 1986]

### Parts 1240–1259—Reports

NOTE: The report forms prescribed by parts 1241–1259 are available upon request from the Office of the Secretary, Surface Transportation Board, Washington, DC 20423.

#### PART 1241—ANNUAL, SPECIAL, OR PERIODIC REPORTS—CARRIERS SUBJECT TO PART I OF THE INTERSTATE COMMERCE ACT

Sec.

- 1241.1 Common carriers.
- 1241.2 Reporting companies defined.
- 1241.11 Annual reports of class I railroads.
- 1241.15 Railroad classification survey form.

AUTHORITY: 49 U.S.C. 11145.

NOTE: The report forms prescribed by part 1241 are available upon request from the Office of the Secretary, Surface Transportation Board, Washington, DC 20423.

##### § 1241.1 Common carriers.

All common carriers subject to the provisions of Part I of Interstate Commerce Act, as amended, and the owners of all railroads engaged in interstate commerce as therein defined, are hereby required hereafter to file in the office of the Board on or before the 31st day of March in each year, reports covering the period of 12 months ending with the 31st day of December preceding said date, giving the particulars heretofore called for in the annual reports required by the Board of said carriers and owners of railroads.

[32 FR 20456, Dec. 20, 1967]

##### § 1241.2 Reporting companies defined.

(a) Every common carrier by rail which is required by the act to regulate commerce to file with the Board any tariff or schedule of rates, fares, or charges, or any concurrence in such tariff or schedule, shall be required to keep operating accounts and to file an annual operating report unless specifically excused by the Board.

(b) Every railway corporation owning but not operating a railway used in interstate or foreign commerce shall be required to file with the Board an annual nonoperating report unless re-

lieved therefrom under the provisions of rule following.

(c) Any actually existing inactive corporation coming within the scope of rule given above may be relieved from the requirements of that rule if it has no outstanding stocks or obligations not held by or for its controlling corporation and the controlling corporation reports for the inactive corporation such facts as the Board may require to be reported.

(d) Reports of a controlling corporation and its controlled corporations must exclude duplications in respect of investments in railway plant and equipment and in respect of securities outstanding.

[32 FR 20456, Dec. 20, 1967, as amended at 46 FR 9115, Jan. 28, 1981]

##### § 1241.11 Annual reports of class I railroads.

(a) Commencing with reports for the year ended December 31, 1973, and thereafter, until further order, all line-haul railroad companies of class I, as defined in § 1240.1 of this chapter, subject to section 20, Part I of the Interstate Commerce Act, are required to file annual reports in accordance with Railroad Annual Report Form R-1. Such annual report shall be filed in duplicate in the office of the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423, on or before March 31 of the year following the year which is being reported.

(b) [Reserved]

(49 U.S.C. 220, 313, 412 and 10321; 5 U.S.C. 553)

[38 FR 32920, Nov. 29, 1973, as amended at 41 FR 21354, May 25, 1976; 42 FR 1475, Jan. 7, 1977; 44 FR 65402, Nov. 13, 1979; 67 FR 57534, Sept. 11, 2002]

##### § 1241.15 Railroad classification survey form.

Commencing with the year ending December 31, 1982, and thereafter, until further order, all railroad companies not required to file an Annual Report (Form R-1) shall compute their adjusted revenues using the railroad revenue deflator formula. If there is a

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change in a carrier's classification the survey form shall be filed with the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, on or before March 31.

[48 FR 2544, Jan. 20, 1983]

**PART 1242—SEPARATION OF COMMON OPERATING EXPENSES BETWEEN FREIGHT SERVICE AND PASSENGER SERVICE FOR RAILROADS<sup>1</sup>**

**LIST OF INSTRUCTIONS**

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1242.00 Separation of common operating expenses.

**GENERAL**

- 1242.01 Expenses solely related to freight service and passenger service.
- 1242.02 Common expenses.
- 1242.03 Made by accounting divisions.
- 1242.04 Special tests.
- 1242.05 Operating expense account number notation.
- 1242.06 Instructions for separation.

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- 1242.11 Administration—bridges and buildings (account XX-19-03).
- 1242.12 Administration—signals (account XX-19-04).
- 1242.13 Administration—communications (account XX-19-05).
- 1242.14 Administration—other (account XX-19-06).
- 1242.15 Roadway, tunnels and subways, bridges and culverts, ties, rails, other track material, ballast, track laying and surfacing, and road property damaged (accounts XX-17-10 to XX-18-12, inclusive; 21-17-13 to 21-18-16, inclusive, XX-17-17, XX-18-17, XX-17-48, and XX-18-48).
- 1242.16 Road property damaged—other (account XX-19-48).
- 1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).
- 1242.18 Communication systems (account XX-19-20).
- 1242.19 Electric power systems (account XX-19-21).
- 1242.20 Highway grade crossings (accounts XX-17-22 and XX-18-22).
- 1242.21 Station and office buildings (account XX-19-23).
- 1242.22 Shop buildings—locomotives (account XX-19-24).

- 1242.23 Shop buildings—freight cars (account XX-13-25).
- 1242.24 Shop buildings—other equipment (account XX-19-26).
- 1242.25 Locomotive servicing facilities (account XX-19-27).
- 1242.26 Miscellaneous buildings and structures (account XX-19-28).
- 1242.27 Coal marine terminals, ore marine terminals, TOFC/COFC terminals, other marine terminals, motor vehicle loading and distribution facilities, and facilities for other specialized service operations (accounts XX-13-29 to XX-13-35, inclusive).
- 1242.28 Roadway machines, small tools and supplies, and snow removal (accounts XX-19-36 to XX-19-38, inclusive).
- 1242.29 Fringe benefits (accounts 12-17-00, 12-18-00, 12-19-00).
- 1242.30 Dismantling retired road property and depreciation (accounts XX-17-39, XX-18-39, XX-19-39, 62-17-00, 62-18-00, and 62-19-00).
- 1242.31 Lease rentals—debit and credit and other rents—debit and credit (accounts 31-17-00, 31-18-00, 31-19-00, 32-17-00, 32-18-00, 32-19-00, 35-17-00, 35-18-00, 35-19-00, 36-17-00, 36-18-00, and 36-19-00).
- 1242.32 Joint facility rents—debit and credit and joint facility—debit and credit (accounts 33-17-00, 33-18-00, 33-19-00, 34-17-00, 34-18-00, 34-19-00, 37-17-00, 37-18-00, 37-19-00, 38-17-00, 38-18-00, and 38-19-00).
- 1242.33 Other expenses and casualties and insurance (accounts XX-17-99, XX-18-99, XX-19-99, 50-17-00, 50-18-00, and 50-19-00).

**OPERATING EXPENSES—EQUIPMENT**

**locomotives**

- 1242.34 Administration (account XX-26-01).
- 1242.35 Repair and maintenance (account XX-26-41).
- 1242.36 Machinery repair and equipment damaged (accounts XX-26-40 and XX-26-48).
- 1242.37 Dismantling retired property and depreciation (accounts XX-26-39 and 62-26-00).
- 1242.38 Fringe benefits (account 12-26-00).
- 1242.39 Lease rentals—debit and credit, other rents—debit and credit, and repairs billed to others (accounts 31-26-00, 32-26-00, 35-26-00, 36-26-00, and 40-26-98).
- 1242.40 Joint facility rents—debit and credit, and joint facility—debit and credit (accounts 33-26-00, 34-26-00, 37-26-00, and 38-26-00).
- 1242.41 Other and casualties and insurance (accounts XX-26-99 and 50-26-00).

**freight cars**

- 1242.42 Administration, repair and maintenance, machinery repair, equipment damaged, dismantling retired property,

<sup>1</sup>The accounts mentioned in this part refer to and agree with part 1201 of this chapter.