

§ 1242.39

and dismantling retired road property (accounts 11-26-01, 11-26-41, 11-26-40, 11-26-48, and 11-26-39).

§ 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).

(a) Separate common debit expense accounts in proportion to the assignment of solely related freight or passenger service in each individual debit account. If there are no solely related expenses or if the solely related expenses are assigned entirely to freight or passenger service, separate common debit expense accounts on the same percentage basis calculated for the separation of administration (account XX-26-01).

(b) Separate all common credit expense accounts on the same percentages calculated for the separation of administration (account XX-26-01).

§ 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).

(a) Solely related freight and passenger debit expense accounts shall be assigned according to the use made of each facility by the reporting carrier, regardless of the use by other carriers. Common debit expenses shall be separated on the basis of the percentage separation of the solely related expenses; or if the solely related expenses are assigned entirely to freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-26-01).

(b) Separate all common credit expense accounts on the same percentages calculated for the separation of administration (account XX-26-01).

§ 1242.41 Other and casualties and insurance (accounts XX-26-99 and 50-26-00).

Separate common expenses on the basis of percentages calculated for the separation of administration (account XX-26-01).

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FREIGHT CARS

§ 1242.42 Administration, repair and maintenance, machinery repair, equipment damaged, dismantling retired property, fringe benefits, other casualties and insurance, lease rentals, joint facility rents, other rents, depreciation, joint facility, repairs billed to others, and other (accounts XX-22-01, XX-22-42, XX-22-40, XX-22-48, XX-22-39, 12-22-00, 50-22-00, 31-22-00 to 38-22-00 inclusive, 62-22-00, 40-22-98 and XX-22-99).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

OTHER EQUIPMENT

§ 1242.43 Administration (account XX-27-01).

Separate common expenses according to freight/passenger separation of the following accounts:

Passenger and Other Revenue Equipment (XX-27-45)

Work and Other Non-Revenue Equipment (XX-27-47)

§ 1242.44 Trucks, trailers, and containers (revenue service) and floating equipment (revenue service) (accounts XX-23-43 and XX-23-44).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

§ 1242.45 Passenger and other revenue equipment (account XX-27-45).

Separate as particular facts suggest.

§ 1242.46 Computers and data processing equipment (account XX-27-46).

If the sum of the direct freight and the direct passenger expenses is more than 50 percent of the total charges to this account for an accounting division, separate the common expenses on the basis of the directly assigned expenses in this account for the accounting division involved. If the sum of the direct freight and the direct passenger expenses does not aggregate 50 percent of the total charges for an accounting division, the common expenses shall be separated on the basis of a special test.