

2025

**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.

- 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**.
- 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.
- 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.
- INSTRUCTIONS.** See general instructions on page S1B and the detailed instructions with each schedule.

SUMMARY OF SCHEDULES	SUBMITTED HEREWITH			STATE-ASSESSED PROPERTIES DIVISION USE ONLY
	ENCLOSED	NONE	ADDITIONAL ATTACHMENTS	
Schedule A—Statement of Cars Registered			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Schedule B—Shop Time Exclusion Claim			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Schedule C—Cars in California Entire Year			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Schedule D—Car Reconciliation Schedule			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Schedule E—Partner Information			<input type="checkbox"/> Yes <input type="checkbox"/> No	
Person to contact regarding this report or audit:		Accounting records located at <i>(street, city, state, and ZIP Code)</i>		
NAME				
TITLE				
ADDRESS <i>(street)</i>		NAME OF AUTHORIZED REPRESENTATIVE <i>(if applicable)*</i>		
CITY, STATE, ZIP CODE		ADDRESS <i>(street, city, state, and ZIP Code)</i>		
DAYTIME TELEPHONE NUMBER	FAX NUMBER	DAYTIME TELEPHONE NUMBER	FAX NUMBER	
EMAIL ADDRESS		*Letter of authorization must be filed annually.		

ENTITY TYPE: Proprietorship Corporation Partnership *(Partnerships must complete Schedule E)*

BUSINESS TYPE: Shipper Lessor Fleet Manager Other *(explain)* _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this report, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2025. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME IF INCORPORATED

FOR OFFICIAL USE ONLY

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT

DATE

2025

TYPED NAME OF SIGNATORY

TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER

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.

CLASS OF PRIVATE RAILROAD CARS

AAR ALPHA CAR TYPE CODE	CAR DESCRIPTION	AAR ALPHA CAR TYPE CODE	CAR DESCRIPTION
A	Box Cars—Equipped	K	Hopper Cars—Equipped
B	Box Cars—Unequipped	L	Special Type Cars
C	Hopper Cars—Covered	P	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
H	Hopper Cars—Unequipped	T	Tank Cars
J	Gondola Cars	V	Vehicular Flat 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.

2025

SCHEDULE C—CARS IN CALIFORNIA ENTIRE YEAR

PERSON OR CORPORATE NAME	SBE NUMBER
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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.

2025

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: _____

Remarkered to your AAR car reporting mark: _____

Total car increase: _____

Deleted cars:

Sold¹: _____

Scrapped: _____

Wrecked: _____

Remarkered 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 EQUIPMENT 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

¹For car(s) sold during the prior calendar year, attach a schedule that lists the AAR alpha type code, the AAR car reporting mark(s) and the purchaser's name.

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
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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)