FORM
PA-22

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

RAILROAD COMPANY PROPERTY TAX INFORMATION UPDATE RSA 82

The completed form is DUE ON OR BEFORE JULY 1, 2006

FOR DRA USE ONLY

STEP 1 OWNERSHIP IDENTIFICATION

Type of Ownership (check one)

- ☐ Corporation
- ☐ Partnership
- ☐ Individual (Sole Proprietor)
- ☐ Association
- ☐ Limited Partnership
- ☐ Political Subdivision
- ☐ Trust
- ☐ Estate
- ☐ Other (specify) _____

NAME OF RAILROAD COMPANY	FEDERAL EMPLOYER IDENTIFICATION NUMBER
NAME OF OWNER (IF OTHER THEN NAME OF RAILROAD)	
BILLING ADDRESS	
CITY/TOWN, STATE, ZIP CODE	
CONTACT PERSON	PHONE NUMBER
E-MAIL ADDRESS	FAX NUMBER

STEP 2 ANTICIPATED CHANGES (If Applicable)

Identify below any anticipated events (internal to your business or external and market-related) or issues that may influence future operations, income and/or expenses.

STEP 3 COST, VALUE & STRUCTURE

AS OF PERIOD ENDING (CHECK ONE) DECEMBER 31, 2005 ☐ OR APRIL 1, 2006 ☐

1 TOTAL **ORIGINAL COST** OF RAILROAD COMPANY EVERYWHERE	1	$
2 TOTAL **ORIGINAL COST** OF RAILROAD COMPANY IN NEW HAMPSHIRE	2	$
3 TOTAL **NET BOOK VALUE** OF RAILROAD COMPANY EVERYWHERE	3	$
4 TOTAL **NET BOOK VALUE** OF RAILROAD COMPANY IN NEW HAMPSHIRE	4	$
5 LONG TERM DEBT	5	$
6 PREFERRED STOCK	6	$
7 COMMON EQUITY	7	$
8 TOTAL CAPITAL	8	$

STEP 4 BREAKDOWN OF TRACKAGE

BREAKDOWN OF TOTAL MILES OF TRACKAGE

1 TOTAL MILES OF TRACK OWNED BY COMPANY EVERYWHERE	1	
2 TOTAL MILES OF TRACK OWNED BY COMPANY IN NEW HAMPSHIRE	2	
3 TOTAL MILES OF TRACK LEASED BY COMPANY EVERYWHERE	3	
4 TOTAL MILES OF TRACK LEASED BY COMPANY IN NEW HAMPSHIRE	4	

BREAKDOWN OF TRACKAGE BY CITIES/TOWNS IN NEW HAMPSHIRE (Nearest 100th of a mile - eg: 34.07)

Town/City in New Hampshire (attach list as may be needed)	**Track Miles Owned** by this Company	**Track Miles Leased** from the State of NH	**Track Miles Leased** from other Companies

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RAILROAD COMPANY PROPERTY TAX INFORMATION UPDATE

RAILROAD COMPANY NAME _____

AS OF PERIOD ENDING (CHECK ONE) DECEMBER 31, 2005 ☐ OR APRIL 1, 2006 ☐

STEP 5 ORIGINAL COST & DEPRECIATION BY CATEGORY

CATEGORY	AMOUNT	CATEGORY	AMOUNT
1 Cost of Road	$	9 Depreciation for Road	$
2 Cost of Equipment	$	10 Depreciation for Equipment	$
3 Cost of General Expenses	$	11 Depreciation for General Expenses	$
4 Cost of Capitalized Leased Equipment	$	12 Depreciation for Capitalized Leased Equipment	$
5 Cost of Materials and Supplies	$	13 Total Interest Expense on Long Term Debt	$
6 Cost of Work In Progress	$	14	$
7 Operating/Lease Payment to NH DOT	$	15	$
8 Operating/Lease Payments other than to NH	$	16	$

Approximate percent (%) revenue source by activity type. **Please check all that apply.**

☐ Freight _____ % ☐ Passenger _____ % ☐ Tourist _____ %

☐ Repair _____ % ☐ Other _____ %

Did this company make any user rent, fee, lease and/or operating payments to the State of New Hampshire, Department of Transportation (RSA 228) for Trackage Rights and/or equipment use during this reporting period? ☐ YES ☐ NO
Enter amount on Lines 7 & 8 in Step 8 above.

If **YES:**

Total amount paid "freight based" $ _____ Total amount paid "ticket based" $ _____

Total amount paid "equipment based" $ _____ Total amount paid "other based" $ _____

STEP 6 INCOME/ EXPENSE INFORMATION

YEAR	NET OPERATING INCOME	NET BOOK VALUE	CONSTRUCTION WORK IN PROGRESS
2000	$	$	$
2001	$	$	$
2002	$	$	$
2003	$	$	$
2004	$	$	$
2005	$	$	$

STEP 7 CERTIFICATION & SIGNATURE

I hereby certify under penalties of perjury that the information provided on the accompanying pages, is correct and accurate to the best of my belief and knowledge, and that I am authorized to submit this report on behalf of the utility property owner and/or operator named herein.

SIGNATURE DATE

TITLE

MAIL TO:
NH DEPT OF REVENUE ADMINISTRATION
PROPERTY APPRAISAL DIVISION
UTILITY TAX BUREAU
PO BOX 487
CONCORD, NH 03302-0487

FORM
PA-22
Instructions

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION

RAILROAD COMPANY UNIT APPRAISAL SURVEY

INSTRUCTIONS

DEFINI-TIONS RSA 82:1	I. The word "company" as used in RSA 82:2 shall apply to all person, co-partnerships or associations. II. The term "express corporation or company" shall be construed to mean any corporation or company engaged in the business of transporting property as express over the lines of railroads. III. The term "amusement railroad" means a railroad operating as a tourist, scenic, or historic operation, which provides train rides solely for one or more such purposes.
WHO MUST FILE	RSA 82:10 Every corporation or company shall, on or before July 1 annually, deliver to the department of revenue administration a statement under oath, showing the number and par value of the shares of each class of its stock, and the market value of each share as of April 1, the dividends paid per share on each class of stock during the preceding year and the dates of such payments, the date of issue, the number and denomination of each issue of its bonds, the interest paid during the preceding year, and the market value of each of said bonds, the amount of its floating indebtedness, with the interest paid on the same, and the average market value of said floating indebtedness during said preceding year, the gross receipts from whatever source derived for said preceding year, the amount expended from said receipts for operating expenses, not including any sum expended for physical betterment or transferred to surplus or sinking funds during said preceding year, the amount expended for physical betterments, or transferred to surplus or sinking funds during the preceding year, and whence derived, and the amount of money actually on hand in cash on said April 1.
WHEN TO FILE	This report is due on or before July 1 following the tax period end date.
WHERE TO FILE	Please mail to NH Dept of Revenue Administration, Property Appraisal Division, Railroad Appraisal Unit, 57 Regional Drive, Concord, NH 03302-0487.
NEED HELP	Call Customer Service at (603) 271-2191, Monday through Friday, 8:00 am - 4:30 pm. All written correspondence to the Department should include the taxpayer name, federal employer identification number and the name of the contact person and a daytime telephone number.
NEED FORMS	To obtain forms please call the forms line at (603) 271-2192 or you may call the Property Appraisal Division at (603) 271-2687.
ADA COMPLI-ANCE	Individuals who need auxiliary aids for effective communications in programs and services of the New Hampshire Department of Revenue Administration are invited to make their needs and preference known. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.
STEP 1	Enter the ownership type, name of the railroad company, federal employer identification number, address, city/town, state, zip code, telephone number and contact person
STEP 2	Identify any anticipated events that may influence future operation, income and/or expenses.
STEP 3	Check the period ending date. Line 1 Enter the Original Cost of railroad company Everywhere. Line 2 Enter the Original Cost of railroad company in New Hampshire. Line 3 Enter the total Net Book Value of railroad company Everywhere. Line 4 Enter the total Net Book Value of railroad company in New Hampshire. Line 5 Enter the long term debt. Line 6 Enter the preferred stock. Line 7 Enter the common equity. Line 8 Enter the Total Capital.
STEP 4	Enter the break down of total miles of trackage. Line 1 Enter the total miles of track owned by company Everywhere. Line 2 Enter the total miles of track owned by company in New Hampshire. Line 3 Enter the total miles of track leased by company Everywhere. Line 4 Enter the total miles of track leased by company in New Hampshire. Enter the breakdown of total miles of trackage in city/town in New Hampshire, track miles owned by this company, track miles leased by this company and miles leased from other companies.
STEP 5	Enter the original cost and depreciation by category.
STEP 6	Enter the net operating income for the last 6 years. Enter the net book value for the last 6 years. Enter the construction work in progress for the last 6 years.
STEP7 SIGNATURE	Please sign in ink, date and indicate title of person signing.