



# PTAX-502 Itemized Expense & Income Accounts

Name of railroad \_\_\_\_\_

Tax year \_\_\_\_\_

## Part 1: Class 1 railroads — complete the following information

Write all amounts in thousands.

Railway operating expenses	STB form reference	Schedule	Line	Year if different
1 Depreciation — way and structure	R-1	410	136 + 137 + 138	1 _____
2 Depreciation — equipment	R-1	410	213 + 232 + 317	2 _____
3 All other operating expenses				3 _____
4 Total railway operating expenses	R-1	210	14	4 _____
5 Other income	R-1	210	27	5 _____
6 Miscellaneous deductions from income	R-1	210	36	6 _____

## Part 2: Classes 2, 3, and 4 railroads — complete the following information

Write all amounts in thousands.

Railway operating expenses	IL form reference	Line	Year if different
7 Depreciation — way and structure	PTAX-521	2a + 2b + 2c	7 _____
8 Depreciation — equipment	PTAX-521	3d	8 _____
9 All other operating expenses			9 _____
10 Total railway operating expenses	PTAX-521	6	10 _____
11 Other income	PTAX-520-A	27	11 _____
12 Miscellaneous deductions	PTAX-520-A	36	12 _____

## Part 3: Classes 1, 2, 3, and 4 railroads — complete the following information

Write the names of all companies controlling this railroad, beginning with the company having greatest control.

Name	Principal business activity	Form of control	Extent of control
1 _____	_____	_____	_____
2 _____	_____	_____	_____
3 _____	_____	_____	_____
4 _____	_____	_____	_____
5 _____	_____	_____	_____
6 _____	_____	_____	_____
7 _____	_____	_____	_____
8 _____	_____	_____	_____
9 _____	_____	_____	_____
10 _____	_____	_____	_____
11 _____	_____	_____	_____
12 _____	_____	_____	_____
13 _____	_____	_____	_____
14 _____	_____	_____	_____
15 _____	_____	_____	_____