



PTAX-520-A Results of Operations

Name of railroad _____

Tax year _____

Part 1: Write the ordinary items of railway operating income

Write all amounts in thousands.

A Account	B Amount for current year	C Amount for preceding year	D Freight-related revenue & expenses	E Passenger-related revenues & expenses
1 Freight (101)	1			
2 Passenger (102)	2			
3 Passenger-related (103)	3			
4 Switching (104)	4			
5 Water transfers (105)	5			
6 Demurrage (106)	6			
7 Incidental (110)	7			
8 Joint facility — credit (121)	8			
9 Joint facility — debit (122)	9			
10 Railway operating revenues — excluding transfers from government authorities (501) Add Lines 1 through 9.	10			
11 Railway operating revenues — transfers from government authorities for current operations (502)	11			
12 Railway operating revenues — amortization of deferred transfers from government authorities (503)	12			
13 Total railway operating revenues. Add Lines 10 through 12.	13			
14 Railway operating expenses (531)	14			
15 Net revenue from railway operations. Subtract Line 14 from Line 13.	15			

Part 2: Write the other income

Write all amounts in thousands.

16 Revenue from property used in other than carrier operations (506)	16			
17 Miscellaneous rent income (510)	17			
18 Separately operated properties — profit (512)	18			
19 Dividend income (cost method) (513)	19			
20 Interest income (514)	20			
21 Income from sinking and other funds (516)	21			
22 Release of premiums of funded debt (517)	22			
23 Contributions from other companies (518)	23			
24 Miscellaneous income (519)	24			
Income from affiliated companies:				
25 Dividends (equity method)	25			
26 Equity in undistributed earnings (losses)	26			
27 Total other income. Add Lines 16 through 26.	27			
28 Total income. Add Lines 15 and 27.	28			

Part 3: Write the miscellaneous deductions from income

Write all amounts in thousands.

29 Expenses of property used in other than carrier operations (534)	29			
30 Miscellaneous taxes (544)	30			
31 Separately operated properties — loss (545)	31			
32 Maintenance of investment organization (549)	32			
33 Income transferred to other companies (550)	33			
34 Miscellaneous income charges (551)	34			
35 Uncollectible accounts (553)	35			
36 Total miscellaneous deductions. Add Lines 29 through 35.	36			
37 Income available for fixed charges. Subtract Line 36 from Line 28.	37			