



STATE TAX COMMISSION OF MISSOURI  
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JEFFERSON CITY, MO 65102-0146  
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[www.stc.mo.gov](http://www.stc.mo.gov)  
(573) 751-2414

Instructions – Aggregate Statement of Taxable Property;  
Instructions - Schedule 3PC and Schedule 20PC

***PRIVATE CAR COMPANIES***

**COMPLETE AND RETURN NO LATER THAN MAY 1**

***Purpose:***

The Aggregate Statement of Taxable Property and the related schedules will be used by the State Tax Commission of Missouri to determine the fair market value of the respondent's property in Missouri as of January 1 of the taxable year.

***Who Must File:***

The president or any authorized officer of every private car company whose rail cars traveled and operated within the State of Missouri shall furnish the State Tax Commission of Missouri a statement, duly subscribed and sworn to, by the president or authorized officer, before a sworn officer authorized to administer oaths.

***Reporting Period:***

The total amount of property owned, used, leased or under the charge, care or management of the respondent on the first day of January in each year.

***When and Where to File:***

For the purpose of carrying out the requirements, pursuant to RSMO Chapters 137, 151 and 153 the respondent on or before the following dates, shall:

**May 1:** Submit Form 50, Schedule 1, Schedule 3PC and Schedule 20PC to the State Tax Commission of Missouri either by email to: [OriginalAssessment@stc.mo.gov](mailto:OriginalAssessment@stc.mo.gov) or at the mailing address listed above.

If any company fails to make these reports as required within the time prescribed the State Tax Commission shall increase, by four percent, the assessed value of the distributable property.

**NEW FOR 2011: THE DEADLINE FOR SUBMISSION OF ALL PRIVATE CAR COMPANY FORMS IS MAY 1<sup>ST</sup>. THERE WILL BE NO EXTENSIONS.**

**Forms to be Filed:**

**Form 50-Aggregate Statement of Taxable Property**

All respondents shall submit an Aggregate Statement of Taxable Property. This form provides contact information for the company and the authorized officer responsible for the filing.

**Company Information:** The company name listed shall be the exact legal name of the respondent and the address shall be of the company headquarters. The contact and title shall be the authorized officer responsible for the filing. The phone, fax and email information should be provided to facilitate communication on issues related to the filing.

**Notification / Correspondence:** Through the discovery, valuation and assessment process the Commission and/or county officials will email or U.S. mail correspondence, notifications, Certification of Value and tax statements to the company. If these mailings should be directed to a responsible party other than the authorized officer, e.g. tax department manager or agent etc, then that contact information must be provided in the Notification/Correspondence block.

**Billing Information:** Complete this section only if the billing contact/address is different from the contact information listed above.

For existing accounts, a ***Form 50 Aggregate Statement of Taxable Property*** will be mailed by the Commission to the address of record listing the data on file as of January 1. Any revisions, corrections shall be posted in the Revision/Correction block and submitted with the company's return.

**NOTIFICATION BY EMAIL: ALL COMPANIES ARE REQUIRED TO DESIGNATE ONE EMAIL ADDRESS FOR ALL ELECTRONIC CORRESPONDENCE TO THE COMPANY OR ITS AGENT. THE COMMISSION WILL USE THIS EMAIL ADDRESS FOR OFFICIAL DOCUMENTS INCLUDING CERTIFICATIONS OF VALUE. IT IS THE RESPONSIBILITY OF THE COMPANY TO NOTIFY THE COMMISSION OF ANY CHANGE IN EMAIL ADDRESS.**

**Schedule 1: Company Organization – General Information**

*Section A: Do not complete*

*Section B: Do not complete*

*Section C: Do not complete*

*Section D: Must be completed by all respondents. True Value in Money: System-wide should be the total value or market value of the respondent's property. For Private Car Companies it is the sum of the value of the private cars. True Value in Money: Missouri should be the value allocated to Missouri.*

*Section E: Pursuant to statutory requirements, every respondent shall furnish a report, duly subscribed and sworn to by an authorized officer before some officer authorized to administer oaths. This section may be completed by the notary.*

**Schedule 3PC: Private Car Company – Total Mileage by Railroad**

1. Report the mileage traveled in Missouri by Railroad Company
2. List the car marks utilized by the respondent. If any mark is shared by multiple respondents, provide an explanation and percentage allocation for each respondent; and indicate how the mileage reported for the mark may be correlated to the Railroad Company's mileage report.

**Schedule 20PC: Private car Company – Inventory**

1. Fill in or update the following information:
  - a. Applicable tax year
  - b. Exact legal name of the Private Car Company
  - c. STC account number, if known, or leave blank
  - d. Year acquired
  - e. Number of cars acquired
  - f. Total cost for the stated number of cars acquired (Note: Leased cars must be reported at *the original cost of the cars as if the cars were purchased outright*; this information can be obtained from the leasing company.)

**Private Car Line Company Tax Credit – Respondent’s Option –  
Subject to Appropriation  
Eligible Expense and Service Provider Sections**

For all taxable years beginning on or after January 1, 2009, a Private Car Company shall, subject to appropriation be allowed a credit against the tax levied under Section 137.1018 RSMO for the applicable tax year.

The credit amount shall be equal to the amount of eligible expenses incurred in Missouri for the calendar year immediately preceding the tax year the credit is claimed.

The amount of tax credit issued shall not exceed the Private Car Company’s liability for the tax year for which the credit is claimed and/or may be pro-rated according to the appropriation.

**Service Provider Section**

For each Service Provider that performed work for which the TAX CREDIT is being sought, assign a REFERENCE ID to be listed as a cross reference on the Eligible Provider Section, and then provide the following:

1. Exact legal name of the enterprise [Service Provider] that completed the work
2. Service Provider’s street, city, state, and zip code address
3. Service Provider’s county name
4. Service Provider’s contact name (the contact should be familiar with the work performed)
5. Service Provider’s 10-digit phone number

**Eligible Expenses Section**

Fill in or update the following information:

1. Expense Type: Categorize the expense (for the purpose of completing this form use only the approved expense type category) as one of the following:
  - a. Manufacture (Mfg)
  - b. Maintenance (Mnt)
  - c. Improvement (Imp)
2. Car Mark: List the car’s mark
3. Car ID: List the car’s identifying number (or range of identifying numbers)
4. Service Provider: List the appropriate REFERENCE ID from the Service Provider Section
5. Number of Cars: List the number of cars being reported
6. Eligible Expense: List the eligible expense incurred