



STATE TAX COMMISSION OF MISSOURI
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Instructions — Aggregate Statement of Taxable Property

RAILROAD COMPANIES

The Missouri State Tax Commission (Commission) is responsible for the valuation and assessment of the distributable commercial real and personal property of Centrally Assessed Railroad and Utility Companies (CARUC), the distributable personal property of Commercial Aircraft Owned by Airlines (CAOBA) and Centrally Assessed Private Car Companies, and the personal property of Commercial Aircraft Owned by Others (CAOBO) in Missouri.

For these centrally assessed entities, the Aggregate Statement of Taxable Property is used by the Commission to determine the fair market value of the property as of January 1 of the current year. This includes the Form 20 and associated schedules.

Reporting Requirements

The president or any authorized officer of these entities that operate within the State of Missouri shall furnish the Commission a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths. The total amount of property owned, used, leased or under the charge, care or management of the taxpayer as of the first day of January in the current year must be reported.

The Aggregate Statement of Taxable Property workbook is sent by the Original Assessment Section by email at the beginning of the tax year. An Aggregate Statement of Taxable Property workbook is also available online at the State Tax Commission Website.

The Aggregate Statement of Taxable Property **MUST** be submitted electronically to the Original Assessment Section through the File Transfer Protocol (FTP) website at <https://moftp.mo.gov> or by email to OriginalAssessment@stc.mo.gov. **The company's account number must be included in the subject line of all emails.**

If a centrally assessed company fails to make these reports as required within the time prescribed and has not received a written extension of time, the Commission shall increase, by four percent, the assessed value of the distributable property.

A new entity should request a copy of the Commission's Aggregate Statement of Taxable Property from the Original Assessment Section or retrieve one from the State Tax Commission website. A new account number will be assigned to a new entity after the Commission receives all the required documents.

Deadlines

- April 1:** The Locally Assessed Property Schedules and supporting documentation for each applicable county must be submitted by each centrally assessed railroad company to the county assessor. The county assessor provides a breakdown of the market value and assessed value on each schedule.
- April 15:** A Schedule 4 and Schedule 13 with the miles of line for each applicable county must be submitted by each centrally assessed railroad company to the county clerk and the Original Assessment Section.
- April 15:** The Aggregate Statement of Taxable Property, except for the schedules due on or before May 1, must be submitted by each centrally assessed railroad company to the Original Assessment Section.
- April 20:** The Locally Assessed Property Schedules must be certified and submitted by the county assessor to the county clerk, the centrally assessed railroad company, and the Original Assessment Section.
- May 1:** A copy of all Locally Assessed Property Schedules certified by the county assessors and supporting documentation should be submitted by each centrally assessed railroad company with the Schedule 11, Schedule 11NCI, Schedule 12, and Schedule 12NCI, to the Original Assessment Section.
- May 1:** Schedule 19, Schedule 21, supporting documentation, and supplemental information, must be submitted electronically by May 1 to the Original Assessment section at OriginalAssessment@stc.mo.gov.

Required Documents

▪ Form 20 – Aggregate Statement of Taxable Property

The Form 20 cover sheet must have the company contact data and a contact's email address entered in at least one of the following blocks: Company Information or Notification Information. The priority contact should be identified if both sections are completed.

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

Requirement for the Form 20: An email address MUST be provided.

All entities are required to designate an email address for correspondence. The Commission will use this email address for sending official documents or notifications, including "Certification of Value" to the company or its agent. It is the company's responsibility to notify the Original Assessment Section throughout the year of a change in the email address.

Notification Information: If notices should be directed to a responsible party other than the authorized officer, e.g., tax department manager or tax agent, alternative contact information must be provided in the Notification Information block.

Billing Information: If billing should be directed to another responsible party other than the individual entered in the Company block or Notification block, the billing contact information must be provided in the Billing Information block.

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

This schedule identifies the Company’s Organization Information. Section D of this schedule must be completed with a notarized signature by an authorized officer.

▪ **Schedule 2 – Taxation by States**

This schedule identifies all states with property. If there are no interstate operations, enter “No Interstate Operations.” The “Market Unit Value for Taxation” column should represent the final market value for the prior year, before any allocation, for those states that value the company’s property under the “unit rule.”

▪ **Schedule 3RR – Railroad State Allocation Factors**

This schedule identifies the system amounts and the allocation amounts for Missouri (provide support for each allocation factor).

Miscellaneous Rent Income (US CFR Part 1201 - Uniform System of Accounts - Account 510), applicable to Missouri for the Five Prior Years should be listed. Copies of supporting documents for each year of the Account 510 Income should be provided.

Construction Work in Progress (CWIP) entries must be broken down into “Betterment” and “Maintenance,” with supporting source documents provided.

A general ledger for Capitalized Computer Software, showing total capitalized cost, accumulated amortization, and the net book value, should be provided, if available.

▪ **Schedule 4 – Mileage of Line and Schedule 13 – County Apportionment**

Schedule 4 identifies the total number of miles of line located in each county and should reconcile with the county wide entry on each county’s Schedule 13. The Schedule 4 and Schedule 13 workbook must returned by April 15 in the Excel format provided.

Schedule 13 itemizes, by county, the company’s number of miles of line located in each of the county’s taxing jurisdictions, except school districts. At the beginning of each tax year, the Original Assessment Section sends to each company a company-specific Schedule 4 and Schedule 13 workbook by email, populated with the company name and account number, and the miles of line reported to the Commission in the prior tax year.

This Excel workbook must be updated with data entry of miles of line to exactly two decimal places (one-hundredth of a mile) and submitted to the Original Assessment Section. All taxing

jurisdictions that are currently active are listed for each county. New entries for miles of line, by county, should be appropriately identified for the current tax year.

The company also submits a county specific worksheet to each county clerk where the company has miles of line. The company should provide the company's contact information when submitting their Schedule 13 to the county clerk. This information is for assisting the county clerk with inquiries on miles of line, local property location, and billing inquiries.

- **Schedule 5 – Leased Equipment**

This schedule identifies the tax liability on property with operating leases. If the leases are capitalized, they would be included as plant in service. Enter "No Leased Equipment" if the company has no leased equipment.

- **Schedule 6RR – Railroad Real and Personal Allocation**

This schedule identifies the breakout of real property and personal property. The aggregate real percentage is applied to the allocated distributable property value in Missouri to determine the distributable real property value. The aggregate personal percentage is applied to the allocated distributable property value in Missouri to determine the distributable personal property value.

- **Schedule 7 – Balance Sheet**

This schedule identifies the components of the Balance Sheet. If an audited regulatory report must be filed with a regulatory agency, then this audited regulatory report, with balance sheet, must be submitted to satisfy the completion and reporting of this schedule. Otherwise, a comparative balance sheet must be completed and reported in its entirety.

- **Schedule 8 – Income Statement**

This schedule identifies the components of the Income Statement. If an audited regulatory report must be filed with a regulatory agency, then this audited regulatory report, with income statement, must be submitted to satisfy the completion and reporting of this schedule. Otherwise, a comparative income statement must be completed and reported in its entirety.

- **Schedule 9 – Capital Stock**

This schedule identifies the components of Capital Stock. If there is zero capital stock, enter "No Capital Stock." Report stock splits and capital stock issues that occurred in the previous calendar year. Attach a complete explanation of how the Market Price was determined, including any discounting or imputed rate, if used.

- **Schedule 10 – Long Term Debt**

This schedule identifies components of Long Term Debt. If there is zero long term debt, then enter "No Long Term Debt." Attach a complete explanation of how the Market Price was determined, including any discounting or imputed rate, if used. Identify the market rate of interest at which the bond was discounted, if not publicly traded. Report bond ratings as determined by the rating agency, e.g., Moody's or Standard & Poor's.

Subsidiary – a reporting company that is a subsidiary of a Parent company must complete this section along with the Parent company section.

Parent – a reporting company that is not a subsidiary of another entity. Any subsidiary that received economic benefit from specific Bonds of Indebtedness must record those issues.

LOCAL MARKET VALUE SCHEDULES

Documentation due on or before May 1

A copy of all Locally Assessed Property Schedules certified by the county assessors, and supporting documentation, must be submitted with the Local Market Value Schedules to the Original Assessment Section.

- **Schedule 11 – Summary of Locally Assessed Nonoperating Property**

This schedule identifies Nonoperating Property that is locally assessed on Schedule 14 Page 1.

The Market Value amount for this schedule is obtained from Schedule 14 Page 1, Line 13 for Nonoperating REAL Property and obtained from Schedule 14 Page 1, Line 14 for Nonoperating PERSONAL Property, as determined and entered by the county assessor in the Market Value column. The company's plant account number in which this property is classified, should be noted on the supporting documentation. By using the schedule's checkbox in the upper left, a company is designating that they have no entries for this schedule.

- **Schedule 11NCI – New Construction and Improvements (NCI) and Construction Work in Progress (CWIP) Summary of Locally Assessed Nonoperating Property**

This schedule is a subset of Schedule 11, meaning that Total CWIP on Schedule 11NCI will be rolled up and included in the Total reported on Schedule 11. Schedule 11NCI identifies New Construction and Improvements for Nonoperating Property.

New Construction and Improvements is the incremental increase in build-out of Real Property in the current year over the first prior year. This schedule must be completed by all companies with Nonoperating New Construction and Improvements and/or Nonoperating Construction Work in Progress (CWIP). By using the schedule's checkbox in the upper left, a company is designating that they have no entries for this schedule.

The information for this schedule is obtained from Schedule 14 Page 1, Line 13 and Line 14. The amount from Schedule 14 Page 1, Line 13 and Line 14, can be none, some, or all of these lines, depending on the company's specific build-out.

- For the Real Property - New Construction and Improvements - Original Cost column: Enter the Original Cost, from Schedule 14 Page 1, Line 13, that is attributable to NCI.
- For the Real Property - New Construction and Improvements - Assessed Value column: Enter the Assessed Value, from Schedule 14 Page 1, Line 13, that is attributable to NCI.

- For the CWIP Real and the CWIP Personal columns: Enter the Original Cost for CWIP from Schedule 14 Page 1, Line 13 for CWIP Real and the Original Cost for CWIP Personal from Schedule 14 Page 1, Line 14.

▪ **Schedule 12 – Summary of Locally Assessed Operating Property**

This schedule identifies Operating Property that is locally assessed on Schedule 14 Page 1.

The Market Value amount for this schedule is obtained from Schedule 14 Page 1, Line 4 for Operating Real Property and from Schedule 14 Page 1, Line 11 for Operating Personal Property, as determined and entered by the county assessor in the Market Value column. By using the schedule's checkbox in the upper left, a company is designating that they have no entries for this schedule.

▪ **Schedule 12NCI – New Construction and Improvements (NCI) and Construction Work in Progress (CWIP) Summary of Locally Assessed Operating Property**

This schedule is a subset of Schedule 12, meaning that Total CWIP on Schedule 12NCI will be rolled up and included in the Total reported on Schedule 12. This schedule identifies New Construction and Improvements for Operating Property. New Construction and Improvements is the incremental increase in build-out of Real Property in the current year over the first prior year. This schedule must be completed by all companies with Operating New Construction and Improvements and/or Operating Construction Work in Progress (CWIP). By using the schedule's checkbox in the upper left, a company is designating that they have no entries for this schedule.

The information for this schedule is obtained from Schedule 14 Page 1, Line 1, Line 3 and Line 10.

- For the Real Property - New Construction and Improvements - Original Cost column: Enter the Original Cost, from Schedule 14 Page 1, Line 1 and Line 3, that is attributable to NCI.
- For the Real Property - New Construction and Improvements - Assessed Value column: Enter the Assessed Value, from Schedule 14 Page 1, Line 1 and Line 3, that is attributable to NCI.
- For the CWIP REAL and the CWIP PERSONAL columns: Enter the Original Cost for CWIP from Schedule 14 Page 1, Line 3 for CWIP REAL and from Schedule 14 Page 1, Line 10 for CWIP PERSONAL.

▪ **Locally Assessed Property Schedules (Schedule 14, Schedule 15OP, Schedule 15NP, Schedule 16, CWIP REAL, and Tangible Personal Property Declaration)**

These schedules identify **ALL** locally assessed property for each county that is NOT used in the movement of services. These schedules are included in a Locally Assessed Property workbook that is sent to companies. It is also available online on the State Tax Commission website. Instructions are sent separately, and are also available online. The values reported on Locally

Assessed Property Schedules must be directly reflected in the Locally Assessed Market Value Schedules.

▪ **Schedule 19 – Operating Property Assessed Value and Taxes Paid**

Companies that have private car freight traffic on Missouri railroads are classified Centrally Assessed Private Car Companies. A railroad that does not scan and record private car freight traffic mileage is classified as a terminal railroad. A railroad with private car freight must report taxes paid on Schedule 19 and must report private car company mileage on Schedule 21.

This schedule identifies for the first prior year:

- Assessed Value of the Company’s Operating Property, both Locally Assessed and Distributable
- Taxes paid on the Assessed Value of the Company’s Operating Property, both Locally Assessed and Distributable
- Surtax levied on Commercial Real Property (Real Property Subclass 3)

This schedule does NOT include:

- Taxes, including Surtax, paid on the Assessed Value of the Company’s Nonoperating Property

A copy of each prior year county tax bill should be sent with the Schedule 19. Special Assessments should NOT be included on the Schedule 19.

• **Schedule 21 – Private Car Company Mileage**

This schedule identifies for the first prior year:

- Private Car Company Account Name;
- Private Car Company Address;
- Car Initial;
- Loaded Miles;
- Empty Miles; and
- Total Miles.

○ **ASCII File Record**

This record has a standardized digital file format, referred to as the ASCII file record layout, for processing private car marks and mileage each tax year.

Total miles must be by private car “Initial” and NOT by “Owner Mark” for this record.

Required fields are:

- Railroad Company Account Number;
- Tax Year (i.e., use tax year 2022 for calendar year 2021 miles);
- Car Initial; and
- Total Miles.

○ **(Supplemental Information)**

Supplemental information, in Excel or PDF format, must include a field for:

- Car type.

○ **ASCII File Record Layout for Mileage by Private Car Mark**

The sample file displays data arranged in the exact specifications as required in the ASCII file record layout. An individual responsible for reporting private car company mileage must be designated on the Schedule 21 with contact information, including name, address, phone number, and email address (required) for correspondence.

● **Revised Documentation**

An amendment should be dated and identified as such by including amendment or revision in the title of the document. The same procedure is used for submitting amendments as the submission of the original documentation. **NOTE:** When an amendment occurs, the centrally assessed company must provide the Original Assessment Section with the changes made.

● **Document Retention**

Retain a copy of the company's original papers, amendments, and/or the Excel workbook(s) for the company's work file.

Certification

The company representative will receive an email notification with instructions to review certification and amended certification information on the Commission's website at <https://stc.mo.gov>.

To navigate to the certification information, select the tab for the "Railroad and Utilities" section and then the "Certifications" link. Under the "Certifications by Tax Year" banner, select the "Certifications by: Company" link. Under the "Company Certifications" banner, select the current tax year from the "Tax Year" drop down menu, enter the company name or company account number in the "Company" text box, and then select the "Search" button. Select the "View" link for the company's entry to view the report.

Taxing Jurisdictions

The "Taxing Jurisdictions by County" and "School Districts By County" workbooks identify the districts by name description and district code in each county and St. Louis City. The workbooks are available on the Commission's website at <https://stc.mo.gov>.

To navigate to these workbooks, select the tab for the "Clerks" section and then select the "Certifications" link. Select the "Taxing Jurisdictions By County" link or the "School Districts By County" link below the "Taxing Jurisdictions by County" banner.

These Excel workbooks are annual reference documents for each county and St. Louis City.

Assistance

Contact Matthew Fudge, Manager – Original Assessment Section, at 573-526-6403 or Matthew.Fudge@stc.mo.gov for assistance.