



RAILROAD COMPANY PROPERTY TAX INFORMATION UPDATE (RSA 82)

DUE ON OR BEFORE MAY 1

STEP 1	OWNERSHIP INFORMATION		
	NAME OF RAILROAD COMPANY (TRADE NAME) <input style="width: 95%;" type="text"/>	IF AMENDED FORM, CHECK HERE	<input type="checkbox"/>
	NAME OF OWNER <i>(If different from Name of Railroad Company)</i> <input style="width: 95%;" type="text"/>	TAXPAYER IDENTIFICATION NUMBER <input style="width: 95%;" type="text"/>	
	NAME OF PARENT COMPANY <i>(If railroad company does not file a federal tax return)</i> <input style="width: 95%;" type="text"/>	PARENT TAXPAYER IDENTIFICATION NUMBER <input style="width: 95%;" type="text"/>	
	ADDRESS <input style="width: 95%;" type="text"/>		
	ADDRESS (continued) <input style="width: 95%;" type="text"/>		
	TOWN / CITY <input style="width: 95%;" type="text"/>	STATE <input style="width: 20%;" type="text"/>	ZIPCODE <input style="width: 20%;" type="text"/>
	POINT OF CONTACT FOR FURTHER INFORMATION AND TAX NOTICE BILLING		
	FIRST NAME <input style="width: 95%;" type="text"/>	LAST NAME <input style="width: 95%;" type="text"/>	PHONE NUMBER <i>(Enter numbers only)</i> <input style="width: 95%;" type="text"/>
	E-MAIL ADDRESS <input style="width: 95%;" type="text"/>		
STEP 2	SALE AND/OR LISTING HISTORY		
	<p>1. Has the ownership of the railroad changed/transferred in any manner, whether in fee, in partial, as a transfer of stock or ownership interests, or in some other way in the prior three years? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, attach detailed summary and a copy of the sale agreement.</p>		
	<p>2. Has the railroad been offered for sale, under agreement or under option for sale, or received an offer to purchase within the past year? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, attach detailed summary (see instructions).</p>		
STEP 3	ANTICIPATED CHANGES		
	<p>Describe events or circumstances (property-specific or external market-related) that have or are expected to have an impact on your future income, expenses or operations. Attach additional sheets if necessary. If no changes anticipated, state "None."</p> <div style="border: 1px solid black; height: 400px; width: 100%;"></div>		



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STEP 4	ASSET COST BASIS		For DRA Use	
ACCOUNTING PERIOD ENDING March 31 of this tax year <input type="checkbox"/> OTHER PERIOD ENDING (MM/DD/YY): <input style="width: 100px;" type="text"/> (check or complete)			Do not write in this column	
The categories below include all costs of construction or acquisition of the railroad property such as land, land rights, buildings, improvements, equipment, capitalized leases, capitalized contracts, property held for future railroad use, construction work completed but not yet categorized, construction work in progress, intangibles, and personalty.				
If the railroad property is located exclusively in NH, complete BOTH the "Everywhere" and "NH" columns, even though the information is identical. "Everywhere" assets may include railroad property in other states OR just NH assets. "NH-ONLY" assets should only include assets located within New Hampshire. Refer to instructions for a detailed explanation of terms.				
ORIGINAL COST BASIS:		EVERYWHERE ASSETS		NH-ONLY ASSETS
1.	ROAD (include land and land rights)	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
2.	EQUIPMENT	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
3.	GENERAL EXPENDITURES	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
4.	OTHER PROPERTY	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
5.	CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC, gross costs paid by others)	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
6.	TOTAL GROSS ORIGINAL COST BASIS (Sum of Lines 1 through 5)	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
7.	ACCUMULATED DEPRECIATION/AMORTIZATION	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
8.	TOTAL NET BOOK VALUE (Line 6 minus Line 7)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
BREAKOUT OF ASSETS INCLUDED IN LINES 1 through 5 ABOVE:				
9.	LAND AND/OR LAND RIGHTS EVERYWHERE	<input style="width: 100%;" type="text"/>		
10.	INTANGIBLES EVERYWHERE	<input style="width: 100%;" type="text"/>		
OTHER ASSETS NOT INCLUDED IN LINES 1 through 5 ABOVE:				
11.	MATERIALS AND OPERATING SUPPLIES EVERYWHERE	<input style="width: 100%;" type="text"/>		
STEP 5	COMPANY CAPITAL STRUCTURE			
1.	LONG TERM DEBT (mortgages, loans, including to related-parties, with terms over one year)	<input style="width: 100%;" type="text"/>		
2.	PREFERRED STOCK	<input style="width: 100%;" type="text"/>		
3.	COMMON EQUITY (whether as stock or owner's equity)	<input style="width: 100%;" type="text"/>		
4.	CURRENT LIABILITIES (short-term debt with terms less than one year, accounts payable, etc.)	<input style="width: 100%;" type="text"/>		
5.	TOTAL CAPITAL STRUCTURE (Sum of Lines 1 through 4)	<input style="width: 100%;" type="text"/>		



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STEP 6	TRACKAGE INFORMATION			
1.	Total miles of track OWNED by the company EVERYWHERE	<input style="width: 100%;" type="text"/>		
2.	Total miles of track OWNED by the company in NEW HAMPSHIRE	<input style="width: 100%;" type="text"/>		
3.	Total miles of track LEASED by the company EVERYWHERE	<input style="width: 100%;" type="text"/>		
4.	Total miles of track LEASED by the company in NEW HAMPSHIRE	<input style="width: 100%;" type="text"/>		
5.	Breakdown of trackage by cities/towns in New Hampshire (to nearest 10th of a mile - e.g.20.1)			
	Town/City in New Hampshire (Attach additional sheets if necessary)	Track Miles Owned by this Company	Track Miles Leased from NH DOT	Track Miles Leased from Other Companies
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	TOTALS	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
STEP 7	Gross Ton Miles EVERYWHERE <input style="width: 100%;" type="text"/>			
STEP 8	Gross Ton Miles NEW HAMPSHIRE Only <input style="width: 100%;" type="text"/>			

For DRA
Use

Do not
write in
this
column



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STEP 9	REVENUE EVERYWHERE			For DRA Use Do not write in this column.	
Breakdown the annual railroad revenue into the following categories:		2022	2023		2024
1.	Freight				
2.	Passenger				
3.	Tourist				
4.	Repair				
5.	Rent				
6.	Other (attach detailed schedule by category)				
7.	TOTAL RAILROAD REVENUE (sum of Lines 1-6)				
STEP 10	OPERATING EXPENSES EVERYWHERE				
NOTE: Do NOT "double-count" expenses. No expense should be counted more than once in this Step. Include only railroad-related expenses; do NOT include non-railroad expenses.		2022	2023	2024	
1.	Maintenance and Repair Expenses (Attach detailed schedule)				
2.	Operation Expenses (Attach detailed schedule)				
3.	General/Administrative Expenses (Do NOT include property taxes; attach detailed schedule)				
4.	Other Miscellaneous Expenses (Other railroad expenses not included in above categories; attach detailed schedule)				
5.	Taxes Other Than Income Taxes (Payroll, unemployment, etc. but NOT including property taxes; attach detailed schedule)				
6.	TOTAL OPERATING EXPENSES (Sum of Lines 1-5)				
OTHER EXPENSES					
7.	Property Taxes (Do NOT include any other line in this form)				
8.	Book Depreciation Expense				
9.	Book Amortization Expense				
10.	Interest Expense on Long-Term Debt				
11.	Long-Term Debt Expenses Other Than Interest				
12.	Income Taxes - Federal				
13.	Income Taxes - State				
14.	Income Taxes - Deferred (net)				
15.	TOTAL OTHER EXPENSES (Sum of Lines 7-14)				
16.	Actual IRS Tax Depreciation Expense (see instructions for attachment requirements)				



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STEP 11	FORM PA-22 CHECKLIST and DOCUMENT ATTACHMENTS		
NOTE: If using the online electronic PDF form, use the drop-down list to indicate the status of the information below. Otherwise enter the status of the step by stating "Completed," "Attached," or "Not Applicable."			
STEP #	PAGE #	DESCRIPTION OF REQUIRED INFORMATION	STATUS
1	1	Taxpayer Information Number (TIN) and all contact information	
2	1	Sale, listing history, and offers	
3	1	Anticipated changes	
4	2	Accounting period	
4	2	Cost basis of all railroad assets	
5	2	Capital structure	
6	3	Trackage information	
7	3	Gross Ton Miles Everywhere	
8	3	Gross Ton Miles New Hampshire	
9	4	Revenue information; 3-year history	
10	4	Expense information; 3-year history	
REQUIRED SUPPORTING DOCUMENTS:			
		Company balance sheet and income statement	
		A copy of the company's most recent audited financial statement	
		Federal income tax return and supporting schedules for prior year	
		Detailed schedule of other miscellaneous revenue	
		Detailed schedules of maintenance, operations & general/administrative expenses	
		Copies of price agreements, sale agreements, and operating leases	
		Detailed schedule of taxes other than income taxes and other miscellaneous expenses	
		Detailed schedule of depreciation and/or amortization expenses	
EXPLANATION FOR INCOMPLETE STEPS, MISSING DOCUMENTS AND/OR SCHEDULES:			
STEP 12	CERTIFICATION AND SIGNATURE		
CERTIFICATION: I hereby certify under penalties of perjury that the information provided in this report and 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 railroad property owner and/or operator named herein.			
		SIGNATURE (in ink)	DATE
PRINT SIGNATORY NAME & TITLE			