

## § 1241.11

### § 1241.11 Annual reports of class I railroads.

(a) Commencing with reports for the year ended December 31, 1973, and thereafter, until further order, all line-haul railroad companies of class I, as defined in §1240.1 of this chapter, subject to section 20, Part I of the Interstate Commerce Act, are required to file annual reports in accordance with Railroad Annual Report Form R-1. Such annual report shall be filed in duplicate in the office of the Office of Economics, Environmental Analysis, and Administration, Surface Transportation Board, Washington, DC 20423, on or before March 31 of the year following the year which is being reported.

(b) [Reserved]

(49 U.S.C. 220, 313, 412 and 10321; 5 U.S.C. 553)

[38 FR 32920, Nov. 29, 1973, as amended at 41 FR 21354, May 25, 1976; 42 FR 1475, Jan. 7, 1977; 44 FR 65402, Nov. 13, 1979; 67 FR 57534, Sept. 11, 2002]

### § 1241.15 Railroad classification survey form.

Commencing with the year ending December 31, 1982, and thereafter, until further order, all railroad companies not required to file an Annual Report (Form R-1) shall compute their adjusted revenues using the railroad revenue deflator formula. If there is a change in a carrier's classification the survey form shall be filed with the Bureau of Accounts, Surface Transportation Board, Washington, DC 20423, on or before March 31.

[48 FR 2544, Jan. 20, 1983]

## PART 1242—SEPARATION OF COMMON OPERATING EXPENSES BETWEEN FREIGHT SERVICE AND PASSENGER SERVICE FOR RAILROADS<sup>1</sup>

### LIST OF INSTRUCTIONS

Sec.

1242.00 Separation of common operating expenses.

<sup>1</sup>The accounts mentioned in this part refer to and agree with part 1201 of this chapter.

## 49 CFR Ch. X (10–1–10 Edition)

### GENERAL

- 1242.01 Expenses solely related to freight service and passenger service.
- 1242.02 Common expenses.
- 1242.03 Made by accounting divisions.
- 1242.04 Special tests.
- 1242.05 Operating expense account number notation.
- 1242.06 Instructions for separation.

### OPERATING EXPENSES—WAY AND STRUCTURES

- 1242.10 Administration—track (account XX-19-02).
- 1242.11 Administration—bridges and buildings (account XX-19-03).
- 1242.12 Administration—signals (account XX-19-04).
- 1242.13 Administration—communications (account XX-19-05).
- 1242.14 Administration—other (account XX-19-06).
- 1242.15 Roadway, tunnels and subways, bridges and culverts, ties, rails, other track material, ballast, track laying and surfacing, and road property damaged (accounts XX-17-10 to XX-18-12, inclusive; 21-17-13 to 21-18-16, inclusive, XX-17-17, XX-18-17, XX-17-48, and XX-18-48).
- 1242.16 Road property damaged—other (account XX-19-48).
- 1242.17 Signals and interlockers (accounts XX-17-19 and XX-18-19).
- 1242.18 Communication systems (account XX-19-20).
- 1242.19 Electric power systems (account XX-19-21).
- 1242.20 Highway grade crossings (accounts XX-17-22 and XX-18-22).
- 1242.21 Station and office buildings (account XX-19-23).
- 1242.22 Shop buildings—locomotives (account XX-19-24).
- 1242.23 Shop buildings—freight cars (account XX-13-25).
- 1242.24 Shop buildings—other equipment (account XX-19-26).
- 1242.25 Locomotive servicing facilities (account XX-19-27).
- 1242.26 Miscellaneous buildings and structures (account XX-19-28).
- 1242.27 Coal marine terminals, ore marine terminals, TOFC/COFC terminals, other marine terminals, motor vehicle loading and distribution facilities, and facilities for other specialized service operations (accounts XX-13-29 to XX-13-35, inclusive).
- 1242.28 Roadway machines, small tools and supplies, and snow removal (accounts XX-19-36 to XX-19-38, inclusive).
- 1242.29 Fringe benefits (accounts 12-17-00, 12-18-00, 12-19-00).
- 1242.30 Dismantling retired road property and depreciation (accounts XX-17-39, XX-18-39, XX-19-39, 62-17-00, 62-18-00, and 62-19-00).