This control account includes the amounts charged to operating expenses for depreciation of owned road property and equipment, and the depreciation element of road property held under capital lease in accordance with FASB Statement No. 13. These costs are appropriately charged to the following natural accounts:

- Depreciation—way and structures—running: Freight 62–11–00
- Depreciation—way and structures—switching: Freight 62–12–00
- Depreciation—way and structures—other: Freight 62–13–00
- Depreciation—equipment—locomotives: Freight 62–21–00
- Depreciation—equipment—freight cars: Freight 62–22–00
- Depreciation—equipment—other: Freight 62–23–00
- Uncollectible accounts—control 63–00–00

This account includes charges to operating expenses for the writedown of accounts and notes due to the railroad, whether classified as current or long-term. This account includes any credits to allowance accounts for collectibility and total writeoff of receivables. This account does not include writedowns of property, equipment, or investments (except accounts, notes, or other receivables held as investments). Proper adjustments of incorrect receivables are not to be charged to this account. Collections of amounts previously written off or down are to be credited to this account. The total of this account shall be charged to the following account:

- Uncollectible accounts—general and administrative: Freight 63–61–00
- Property taxes—control 64–00–00

This account includes only taxes based on the value of real estate and personal property used in railroad operations. The total of this account shall be charged to the following account:

- Property taxes—general and administrative: Freight 64–61–00
- Other taxes—control 65–00–00

This account includes taxes on gross receipts, franchise fees, excise taxes, and similar items. This account excludes property taxes and taxes chargeable as employee benefits. The total of this account shall be charged to the following account:

- Other taxes—general and administrative: Freight 65–61–00

(2) Other computed cost elements.

- 651 Locomotives return on investment.
- 652 Freight train car costs.
  - 01 Per day costs.
  - 02 Mileage costs.
- 654 Rehabilitation.
- 664 Deadheading, taxi and hotel costs.
- 665 Overhead movement costs.
  - 01 Transportation.
  - 02 Equipment.
  - 03 Freight-train cars—mileage portion.

(3) Off-branch avoidable costs.

- 661 Terminal costs.
  - 01 Modified terminal costs.
  - 02 Normal terminal costs.
  - 03 Interchange costs.
- 662 Freight train car costs.
- 663 Freight train revenue ton-mile costs.

(4) All other avoidable costs.\footnote{Accounts 671–675 apply to Part 1152 only. Accounts 677 and 682 apply to Part 1155 only.}

- 671 Working capital.
- 672 Required capital expenditures.
- 673 Deferred maintenance.
- 674 Current cost of freight train cars, locomotives, and other equipment.
- 675 Foregone tax benefits.
- 676 Administrative costs.
- 677 Deferred subsidy payment costs.
- 678 Casualty reserve expenses.

- 680 Total, all other avoidable costs.
- 681 Reasonable return on the value of properties.
- 682 Management fee.


APPENDIX I TO PART 1201—CERTIFICATION OF BRANCH LINE ACCOUNTING SYSTEM RECORDS

Carrier: (Exact legal title or name of the respondent) ____________________________

Name, title, telephone number and address of the person to be contacted:

Name ____________________________

Title ____________________________

Telephone Number: (Area Code) and (Telephone number) ____________________________

Office Address: (Street and number) (City, State, and ZIP code) ____________________________

CERTIFICATION

I, the undersigned, of (Title of officer in charge of accounts) ____________________________

(Full name of reporting company) ____________________________

certify that during the calendar year 19 ______ the branch line accounting system data were collected and maintained for each line that met the criteria set forth in 49 CFR 1201, Appendix I to Part 1201.
The lines covered by this certification are described below: (Describe each branch line separately using the following format as set forth in 49 CFR 1152.11.)

(a) Carrier’s designation for line (Ex. Zanesville Secondary Track);
(b) State or states in which line is located;
(c) County or counties in which line is located;
(d) Milepost delineating each line or portion of line;
(e) Agency or terminal station(s) located on line or portion of line with milepost designations;
(f) Current category designation and date placed in that category; and
(g) Previous category.

[44 FR 9730, Feb. 14, 1979, as amended at 47 FR 49596, Nov. 1, 1982]

§ 1220.1 Records required to be retained.
Companies subject to this part shall retain records for the minimum retention periods required by §1220.6, Schedule of records and periods of retention. After the required retention periods, the records may be destroyed at the discretion of each company’s management. It shall be the obligation of the subject company to maintain records that adequately support financial and operational data required by the Board. The company may request a ruling from the Board on the retention of any record. The provisions of this part shall not be construed as excusing compliance with the lawful requirements of any other governmental body prescribing longer retention periods for any category of records.