



**GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF TAX AND REVENUE  
ROLLING STOCK TAX RETURN**

Statement as of December 31, \_\_\_\_\_ Tax Year \_\_\_\_\_

Name of reporting company \_\_\_\_\_

Address \_\_\_\_\_

Federal Employer Identification Number \_\_\_\_\_

This return shows the aggregate number of miles traveled by its stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other similar cars over the several lines of railroad in the District of Columbia during the year ended December 31, \_\_\_\_\_

“Every car company, mercantile company, corporation or individual (other than railroad, parlor-car and sleeping-car companies described in paragraphs (1) and (2) of this subsection) owning or leasing any stock cars, furniture cars, fruit cars, refrigerator cars, meat cars, oil cars, tank cars, or other similar cars, which are run over or upon the line or lines of any railroad or terminal company in the District of Columbia shall furnish to the Mayor of the District of Columbia, on forms prescribed by the Mayor, a true, full, and accurate statement, verified by the affidavit of the officer or person making the same, showing the aggregate number of miles made by their several cars over or upon the several lines of railroad within the District of Columbia during the calendar year next preceding the tax date; the average number of miles traveled per day within the District of Columbia by the cars covered by the statement in the ordinary course of business during the year; and such other pertinent facts and information as the Mayor may require.”

This return, including the schedule on Page 2, must be filed with the Office of Tax and Revenue by the July 31st following the calendar year being reported.

Payment of the tax shall be made payable to the D.C. Treasurer and must be made in full at the time prescribed for the filing of the return.

**OATH**

I, \_\_\_\_\_, \_\_\_\_\_ (Title)  
of the \_\_\_\_\_ Company  
hereby certify that the foregoing report has been prepared under my direction from the original books, papers and records of said company; that I have examined the same, and declare the same to be correct.

(Name) \_\_\_\_\_

(Title) \_\_\_\_\_

State of \_\_\_\_\_  
\_\_\_\_\_ of \_\_\_\_\_ } SS.

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Notary Public

My commission expires \_\_\_\_\_



Column D Average original cost per car (Whole Dollars)	Column E Average present value per car (Whole Dollars)	Column F Aggregate number of miles traveled on each line of railroad in the District of Columbia	Column G Average number of miles traveled per car per day in the District of Columbia	Column H Mileage reported by railroads

Column 1	Column 2	Column 3	Column 4	Column 5
Fruit Meat Refrigerator	Hopper Oil Tank Dump Coal	Furniture Other	Box Stock	TOTAL
.065909	.061364	.054545	.045455	

\$
\$ 225,000
X .0340
\$
\$

..... If tax is less than \$2.00, no payment is required.

## PENALTIES AND INTEREST

- A late payment penalty at the rate of 5 percent per month (limited to a 25 percent maximum) will be assessed on the unpaid taxes.
- Interest at the rate of 10 percent per year, compounded daily, will be assessed on any tax which remains unpaid after the due date of the return without regard to any extension of time for filing the return. Interest on a late payment is computed from the due date of the return to the date when the tax is paid.
- A substantial valuation misstatement penalty may be applied if there is an understatement of the tax liability greater than \$5,000 (or greater than \$10,000 for corporations) that is attributable to a valuation misstatement.
- The valuation misstatement is **substantial** if the amount determined to be the correct valuation is 200% or more than the amount reported on your return. The penalty is equal to 20% of the underpayment attributable to the misstatement.
- The valuation misstatement is a **gross** misstatement if the amount determined to be the correct valuation is 400% or more than the amount reported on your return. The penalty is equal to 40% of the underpayment attributable to the misstatement.

## MAILING INSTRUCTIONS

Make the check or money order payable to the D.C. Treasurer. To insure proper credit to your account, please indicate on your payment that it is for the "Rolling Stock Tax". Mail the payment and the return to the Office of Tax and Revenue, P.O. Box 556, Washington, D.C. 20044-0556.