



Railroad Car Company Time/Speed Studies Instructions

MONTANA
RCC-4
Rev. 03-07

Private railroad car companies must file time/speed studies with the Department of Revenue once every three years if they want the department to use mileage rates higher than those specified in the department's rules, 42.22.101 and 42.22.121, ARM.

Time/speed study reports must conform to all requirements to receive consideration.

The department may request railroad car companies to provide supporting documentation for the studies. Companies do not need to include any supporting documentation with this report (except as specified in item (6)(c), below); however, railroad car companies should be prepared to submit appropriate supporting documentation upon request.

Time/speed studies must follow the format detailed in the following instructions and shown in the accompanying example.

The report format requires the presentation of the following information:

- Car identification information - car mark and car number
- Departure location, outside Montana
- Departure date
- Departure time, using the 24-hour clock format (i.e., 3:00 pm should be reported as 15 00)
- Arrival location, also outside Montana
- Arrival date
- Arrival time, as above
- Elapsed time, in hours - computed to two decimal places
- Trip miles between the departure location and the arrival location
- Computation of average daily speed, as follows:
 - Total elapsed time, in hours, for all cars
 - Total trip miles for all cars
 - Average speed (miles per hour) = Total trip miles for all cars divided by total elapsed time for all cars
 - Average miles per day = Average miles per hour multiplied by 24, rounded to the nearest whole number

Special matters:

- Companies must use a statistically valid sample of car activity for the month of March 2007, as the selected month for their studies.
- Companies must submit a separate study for each car type for which it wants the Department of Revenue to use something other than the default speed. For example, if a company has both tank cars and hopper cars, it must submit a study for its tank cars and a study for its hopper cars to establish speeds for each car type. (Note: The Department of Revenue treats all hopper cars as one type, regardless of whether they are covered or open.) If, for some reason, the company only does a study of one car type, the department will use the default speed for other car types in the company's fleet. *The department will not accept studies that have a mixture of car types.*
- Companies should review the movements of cars in their studies. If a car is parked (idle) between the timing points, but outside the State of Montana, the company may use either of two options. It may exclude the car from the study and replace it with another (to maintain the statistical validity of the sample size), or it may adjust the trip time by the amount of the idle time outside the State. The company must provide a list of all cars excluded or adjusted, together with appropriate documentation to support the adjustment or justify the exclusion.

- The department uses the following default speeds when the railcar company does not provide a time/speed study. If a company's study results in a speed slower than the default, the department will use the default. Thus, the company does not need to submit a study.

**Car Categories for Reporting
on Montana Forms RCC-2 and RCC-3**

	AAR Car Type Code (1)	AAR Car Type Group	AAR Mechanical Designation	Default Rates Miles/Day	
GROUP 1	Axxx	Boxcars	XF,XL,XP,(w/l)	450	A
	Bxxx		XM,(w/l)	450	B
GROUP 2	Cxxx	Covered hoppers	LO	250	C
GROUP 3	Exxx	Gondola cars	GB,GD,GS,GT,GW,(w/S,R,SR)	450	E
	Gxxx		GA,GB,GD,GH,GS	450	G
	Jxxx		GT	450	J
GROUP 4	Fxxx	Flat cars, general	FB,FBC,FBS,FD,FL,FM,FMS,FW	450	F
GROUP 5	Pxxx	Flat cars, intermodal (conventional)	FC	450	P
GROUP 6	Qxxx	Flat cars, intermodal (lt wt, low profile)	FC,FCA,carless technology	450	Q
GROUP 7	Sxxx	Flat cars, intermodal (stack/well cars)	FCA	450	S
GROUP 8	Vxxx	Flat cars, vehicular	FA	450	V
GROUP 9	Hxxx	Hopper cars	HFA,HK,HM,HT,HTA	250	H
	Kxxx		HK,HM,HMA,HR,HT,w/(S,R,SR)	250	K
GROUP 10	Rxxx	Refrigerator cars	RB,RBL,RC,RP,RPB,RPC,RPL,RS	250	R
GROUP 11	T0xx,T1xx,T80x,T81x	Tank cars, non-pressurized	T	250	T
GROUP 12	T3xx,T4xx,T5xx,T6xx,T7x,T83x-T89x,T9xx	Tank cars, pressurized	T	250	T
GROUP 13	Lxxx	Special type cars	LP,LU	250	L
GROUP 14	N/A	Cars not elsewhere classified	N/A	250	

An "x" in the AAR car type code represents any numeral 0 through 9

- Speed studies submitted later than December 1, 2007 will not be considered for use in tax year 2008.

Time/Speed Studies
Example

A	B	C	D	E	F	G	H	I	J	K	L
Car Mark	Car Number	Departure Location	Date	Time		Arrival Location	Date	Time		Elapsed * Time	Trip Miles
				Hours	Mins			Hours	Mins		
JEPX	12345	Huntley, MT	08/06/95	19	47	Denver, CO	08/07/95	23	50	28.05	636
JEPX	23456	Edgemont, SD	08/10/95	0	40	Huntley, MT	08/10/95	16	46	16.10	352
JEPX	34567	Huntley, MT	08/20/95	17	16	Edgemont, SD	08/21/95	4	10	10.90	352
JEPX	45678	Denver, CO	08/07/95	13	40	Laurel, MT	08/08/95	15	45	26.08	651
JEPX	67890	Denver, CO	08/05/95	6	0	Salt Lake City, UT	08/06/95	0	50	18.83	610
JEPX	78901	Pocatello, ID	08/04/95	13	15	No. Platte, NE	08/05/95	8	5	18.83	773
JEPX	89012	No. Platte, NE	08/03/95	8	0	Salt Lake City, UT	08/05/95	1	11	41.18	740
JEPX	90123	Ogden, UT	08/16/95	10	25	Denver, CO	08/18/95	16	34	54.15	574

* (((H-D)*24)+(I-E)+((J-F)/60))

or (((Departure Date-Arrival Date)*24 Hours)+(Arrival Hour-Departure Hour)+(Arrival Mins.-Departur Mins.)/60 Minutes

TOTALS **214.13** **4688**

Average Speed (mph) **21.89**

Average Miles Per Day **525**