



Railroad Car Company Time/Speed Studies Instructions for Use in Tax Year 2025

MONTANA
RCC-4
Rev. 11-23

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 1500)
- 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 **September 2024**, 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.

Railroad Car Reporting Codes for Montana			
Reporting Code <i>For use on RCC-2 & RCC-3</i>	Description	Montana Default Allocation Rate	AAR Car Type Code <i>As Shown on Railroad Mileage Reports **</i>
A	Equipped box cars	450	Axxx
B	Unequipped box cars	450	Bxxx
C	Covered hopper cars	250	Cxxx
E	Equipped gondola	450	Exxx
F	Flat cars (general)	450	Fxxx
G	Unequipped gondola	450	Gxxx
H	Unequipped Hopper	250	Hxxx
J	Gondola car	450	Jxxx
K	Equipped hopper cars	250	Kxxx
L	Special type cars	250	Lxxx
D	Locomotive	250	Dxxx
M	M-O-W, Scale, Passenger, Caboose, and End-of-train	250	Mxxx
N	Cabooses	250	Nxxx
P	Conventional intermodal cars (flat)	450	Pxxx
PA	Passenger Car	250	Paxx
PB	Passenger Car, baggage	250	PBxx
PD	Passenger Car, dining	250	PDxx
PS	Passenger Car, service	250	PSxx
Q	Lighter weight, Low-profile intermodal cars	450	Qxxx
R	Refrigerator cars	250	Rxxx
S	Stack / well cars (flat)	450	Sxxx
STK	Stock Cars	250	STKx
T	Tank Cars, pressurized	250	T3xx, T4xx, T5xx, T6xx, T7xx, T83x-T89x, T9xx
T	Tank Cars, non-pressurized	250	T0xx, T1xx, T80xx, T81xx
UNSPEC250	Cars not elsewhere classified (Non-Intermodal)	250	
UNSPEC450	Cars not elsewhere classified (Intermodal)	450	
V	Vehicular flat cars	450	Vxxx
X	Boxcars	450	Xxxx
U	Containers	250	Uxxx
Z	Trailers	250	Zxxx

** An 'x' in this field represents a numeral 0 through 9

- Speed studies submitted later than December 1, 2024 will not be considered for use in tax year 2025.

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	00	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	04	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	06	00	Salt Lake City, UT	08/06/95	00	50	18.83	610	
JEPX	78901	Pocatello, ID	08/04/95	13	15	No. Platte, NE	08/05/95	08	05	18.83	773	
JEPX	89012	No. Platte, NE	08/03/95	08	00	Salt Lake City, UT	08/05/95	01	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))										TOTALS	214.13	4688
or (((Departure Date-Arrival Date)*24 Hours)+(Arrival Hour-Departure Hour)+(Arrival Mins.-Departure Mins.)/60 Minutes										AVERAGE SPEED (mph)	21.89	
										AVERAGE MILES PER DAY	525	