

## Surface Transportation Board Quarterly Report of Revenues, Expenses, and Income

### General instructions

All Class I railroads are required to report quarterly their car loadings and total revenues by commodity code. 49 C.F.R. § 1248.1 and 1248.2. These reports are derived from information contained in waybills used by railroads in the ordinary course of business.

The template provided includes this instruction form, a signature form, and a separate comma separated (CSV) file. The signature form must be filled out by appropriate parties and submitted electronically with the CSV file. Please do not leave remarks in the CSV.

The templates are the same for both annual and quarterly statistics. Annual statistics are cumulative quarterly statistics and are filed with the fourth quarter report. Filings are due 30 days after the end of the reporting period.

### CSV Instructions

- Do not change the values in the cells for columns A through O.
- The data corresponding to the appropriate line must be inserted into `fact_value` column X.
- Data in column Y must be in the format specified by three columns: columns M, `measure_scale`; N, `measure_units`; and O, `measure_data_type`. For dollar figures, the `measure_scale` is 1 and `measure_data_type` is integer. Report this information rounded to the nearest dollar. Values must be reported plainly, without additional format, such as dollar signs or commas to separate thousands.
- Four values will be reported for each account item: quarterly figures for this year, quarterly figures for last year, cumulative figures for this year, and cumulative figures for last year. See column J.
- For any negative value in the sheet, use a minus sign, not the accounting parenthesis.
- For ratio items:
  - Report ratios as straight decimals and not percentages.
  - Round to five decimal places.
  - Do not use any symbols other than the decimal point (“.”)

Except in unusual circumstances, which must be explained in the filings, totals must equal the sum of the corresponding data lines, but within rounding tolerances. When rounding is required, do not sum rounded figures; please sum actual figures and then round the result.

### Column instructions

- P, `railroad_aar_reporting_mark`: The alpha railroad ID used by the AAR.
- Q, `railroad_name`: The legal name of the railroad
- R, `railroad_signatory_employee_name`: The name/s of the signatory/ies
- S, `railroad_signatory_employee_phone_number`: The contact information of the signatory/ies
- T, `railroad_signatory_employee_email_address`: The contact information of the signatory/ies
- U, `report_year`: The reporting year (e.g., 2024).
- V, `report_quarter`: The quarter (1 through 4)

- `W, report_amended_boolean`: Must contain a boolean marker, denoted as either (a) **TRUE** if this data is a revision to data previously submitted to the Board, or (b) **FALSE** otherwise. Use capital letters.

CSVs must not include additional rows or columns, and data must be in the same cells that are provided in the templates. Failure to follow specific instructions will result in a need to refile. Submissions are electronically checked for numeric consistency. If you have any questions, please contact the Office of Economics.