



FMCSA Office of Registration and Safety Information

Annual Report Form (Class I & Class II Motor Carriers of Property and Household Goods)

Worksheet for Calculating Carrier Classification

What is this about?

This is to help you determine your carrier classification, which affects the reporting requirements of Form M.

Carrier classification and reporting requirements

Motor carriers of property are classified based on their adjusted annual operating revenue. Carrier classification, in turn, determines what reports are required by FMCSA. We are providing the worksheet below for your convenience to help you calculate your carrier classification. If your classification has changed or is incorrect, please contact us. We will make any necessary adjustments and give you further instructions on any filing requirements.

Classification	Adjusted Annual Operating Revenue	Report Required by Law
Class I	\$10 million or greater	Form M.
Class II	Greater than \$3 million but less than \$10 million	Form M.
Class III	Less than \$3 million	None. Do not complete Form M.

How to calculate your carrier classification

Upward and downward classification will be effective as of January 1 of the year immediately following the **third consecutive year** that your revenue qualifies. The steps in calculating your carrier classification are as follows:

1. Calculate your annual operating revenues. This is revenue from the transportation of property in *interstate* and *intrastate* service while operating as a **common** and/or **contract** carrier.
This includes:
 - line haul and pickup and delivery services
 - revenues received under all operating authorities (regulated and unregulated)
 - revenues from your portion of interline shipments
 - revenues from local cartage service
 - revenues received from any other motor carriers for lease of your operating rights and operating equipment
 - commissions received for performing brokerage services**This excludes:**
 - revenues from private carriage, compensated inter-corporate hauling, and leasing vehicles with drivers to private carriers
 - revenues from non-trucking activities
2. Multiply this figure by the revenue deflator. In Table 1 below, FMCSA has calculated the revenue deflator for you. The revenue deflator is the 1994 monthly average of the producer price index of finished goods (PPI) divided by the revenue year's monthly average PPI, as shown in Table 1.
3. Table 3 is an example calculation. In this calculation, this carrier would be classified as Class II because for the last three consecutive years the Adjusted Annual Operating revenue was greater than \$3 million, but less than \$10 million. For example, if the 2020 revenue was less than \$3 million, then the carrier would be re-classified as Class III.

Table 1

Year	Annual Operating Revenue (a)	Revenue Deflator (b)	Adjusted Annual Operating Revenue (c) = (a) × (b)
2022	\$	0.50	\$
2021	\$	0.57	\$
2020	\$	0.62	\$
2019	\$	0.61	\$

The formula for Adjusted Annual Operating Revenues is as follows: Current Year's Annual Operating Revenues (a) x Revenue Deflator (b) = Adjusted Annual Operating Revenues (c). The formula is provided in U.S. Code 49 CFR § 369.2 Classification of carriers-for-hire, non-exempt motor carriers of property, household goods carriers, and dual property carriers.

Table 2

Year	Producer Price Index (PPI)	Revenue Deflator
1994	125.50	1.00
...	...	...
2022	250.95	0.50
2021	221.05	0.57
2020	202.88	0.62
2019	205.74	0.61

The formula for the Revenue Deflator is as follows: 1994 average producer price index of finished goods (PPI) divided by the revenue year's average PPI. For example, the monthly average PPI for 2022 is 250.95 divided by the 1994 PPI of 125.50. This is equal to the deflator value of 0.50. The formula is provided in U.S. Code 49 CFR § 369.2 (Classification of carriers-for-hire, non-exempt motor carriers of property, household goods carriers, and dual property carriers). PPI monthly values from 1994 and 2019 to 2022 are from Department of Labor, Producer Price Index by Commodity for Final Demand: Finished Goods (Source: <https://www.bls.gov/ppi>).

Table 3

Year	Annual Operating Revenue (a)	Revenue Deflator (b)	Adjusted Annual Operating Revenue (c) = (a) × (b)
2022	\$8,707,295.52	0.50	\$4,353,647.76
2021	\$7,915,723.20	0.57	\$4,511,962.22
2020	\$6,596,436.00	0.62	\$4,089,790.32
2019	\$5,996,760.00	0.61	\$3,658,023.60



United States Department of Transportation
Federal Motor Carrier Safety Administration

FMCSA Office of Registration and Safety Information

Annual Report Form (Class I & Class II Motor Carriers of Property and Household Goods)

INSTRUCTIONS for FORM M

A completed **Annual Report Form M** is required of all for-hire Class I and Class II motor carriers of property or household goods that have revenues for three consecutive years exceeding \$3 million dollars (adjusted over base year 1994 by revenue deflators). The governing regulations are in [49 CFR 369](#). The data collected is used by carriers, shippers, federal agencies, and industry analysts to measure the economic health and operating characteristics of the motor carrier industry.

SECTION A

Motor Carrier Number (or MC number) — the docket number assigned by the former Interstate Commerce Commission, in the granting of operating authority to the carrier. Operating authority provided a defined listing of the commodities allowed and the geographic territory within which carriers were allowed to operate.

U.S. DOT Number — The number assigned by the U.S. Department of Transportation Federal Motor Carrier Safety Administration (formerly an office of Federal Highway Administration), upon verification that carrier has acquired proper bodily injury, property damage liability, and cargo liability insurance, in compliance with the governing statutes.

Base State — The state in which a carrier is registered for fuel tax reporting purposes, also known as the Unified Carrier Registration System (UCRS) state. If not part of the UCRS, then the state where the company is headquartered or does the majority of their business.

Base State Registration Number — The number assigned to the carrier for fuel tax reporting purposes by the base state, or the Unified Carrier Registration System number.

Reporting carrier and affiliate(s) — All motor carrier data captured in the Annual Report can be reported on a consolidated basis, consisting of the data of the parent company and all related operating affiliates. The parent or reporting carrier is defined as the highest ranking carrier in the consolidated group. Affiliate motor carriers which maintain their own accounting systems, may file independent reports apart from the parent company. The purpose of the consolidated financial statement is to capture the financial and operating data for the parent and affiliates as if the group were a single company. Companies, which can be included, are those which comprise an integral part of the respondent carrier's operations and whose purpose is to provide transportation service or is supportive to such activity. Affiliates, which comprise integral parts of the carriers operation, are defined as:

- any carrier or non-carrier holding company, which is exclusively engaged in providing motor carrier transportation service and controls, through majority stock ownership, one or more carriers.
- any carrier subsidiary which is majority owned and controlled by its carrier parent and whose purpose and operations are supportive to the transportation operations of its parent.
- any carrier affiliate under common control with the respondent carrier and whose express purpose and operations are supportive to the transportation operations of the respondent carrier.

Not to be included in the report are non-trucking related affiliates such as banks, insurance companies, etc., or affiliated motor carriers, which are subject to regulatory control in another country.

SECTION B

Revenue Commodity Group — Identify the type of operation by the category, which comprises the majority of company revenues. Select one of the following three categories:

- General Freight — Miscellaneous commodities generally not requiring special handling or revenue equipment.
- Household Goods
- Specialty Freight — freight requiring special handling and/or revenue equipment.

NOTE: If the **General Freight** carrier group is selected, then choose one of the four given categories (Less Truckload, Truckload, Parcel or Container). If **Specialty Freight** carrier group is chosen, choose up to "3" sub-categories that define the majority of your operation.

You may attach documents that contain the information listed in the forms, instead of filling in the form

General Instructions for Completing Form M

Use Generally Accepted Accounting Principles (GAAP). Report dollar values in whole dollars. Totals for amounts reported in supporting schedules must be in agreement with related primary accounts. Respond to each line. Use "0" or "none" or "not applicable" as appropriate. Explain, with footnotes, any unusual line, such as large differences between figures reported in the current report and those for the proceeding report. **Indicate negative numbers using parentheses.**

Schedule 100: BALANCE SHEET

State balances at close (*column a*) and beginning (*column b*) of reporting year. Total Assets should be equal to Total Liabilities and Equity.

Current Assets (Subject to settlement within 1 year or upon demand)

Line 101: Cash and equivalents — Available on demand by company (*cash and working funds, special deposits, temporary cash investments, etc.*).

Line 102: Accounts receivable — Accounts owed to the business by customers or affiliated companies who have bought "on credit." Include all accounts receivable regardless of source. Exclude long-term accounts receivable of one year or more.

Line 103: Notes receivable — Money owed by customers or affiliated companies who have signed a written promise to pay within one year. Include all notes receivable regardless of source.

Line 104: Other current assets — Include all assets not considered long-term which were not included in lines 101–103 (*materials and supplies, prepayments, deferred charges, etc.*).

Line 105: Total current assets — The sum of Lines 101 through 104.

Long-term Assets (Assets not readily convertible to cash within one year)

Line 106: Net carrier operating property — Depreciated book value of all tangible operating property (*revenue and other operating equipment, land, buildings, garage, furniture and office equipment, and other carrier-owned operating property used by others in motor carrier operations*).

Line 107: Other long-term assets — Depreciated book value of all non-operating property, long-term notes and accounts receivables, receivables from affiliates, deferred income tax debits, and other deferred debits. Include intangible assets.

Line 108: Total long-term assets — The sum of lines 106 and 107.

Line 109: TOTAL ASSETS — The sum of lines 105 and 108.

Current Liabilities (Payables, accrued interest, accrued taxes, due within one year)

Line 110: Accounts payable — Accounts payable within one year. Accounts owed to others for goods and services bought on credit. Include interline payables, employee withholding, COD's & other.

Line 111: Notes payable — Promissory notes payable within one year. Include payables to affiliated companies and matured obligations.

Line 112: Taxes payable — Taxes payable within one year (accrued taxes, deferred income tax credits).

Line 113: Current portion of long-term debt — Long-term debt that is due within one year (bonds, equipment obligations, lease obligations, etc.).

Line 114: Other current liabilities — All other liabilities due within one year that are not included in lines 110 through 113. Include salaries and wages payable, accrued bonuses, vacation pay, etc.

Line 115: Total current liabilities — The sum of lines 110 through 114.

Long-term Liabilities (Debts and payables due in more than one year)

Line 116: Long-term debt — All debt and advances payable due after one year. All types of bonds, mortgages, notes, advances, etc., outstanding with more than one year of payments remaining.

Line 117: Other long-term liabilities — Deferred tax credits and any other deferred credits or liabilities of more than one year in duration.

Line 118: Total long-term liabilities — Sum of lines 116 and 117.

Line 119: TOTAL LIABILITIES — Sum of lines 115 and 118.

Schedule 200: INCOME STATEMENT

Operating Revenues — include all revenues from carrier's operations

Line 201: Freight operating revenue (intercity) — Revenue from the transportation of property by motor vehicles. Include revenue from common and contract carriage, and revenue from your portion of interline shipments. Exclude revenue from household goods, compensated inter-corporate hauling, and private carriage.

Line 202: Freight operating revenue (local) — Revenue from local freight carriage. Exclude revenue from household goods operations.

Line 203: Household goods carrier operating revenue — Revenue from intercity and local common and contract carriage of household goods. Exclude revenue from non-carrier activities such as packing and warehousing.

Line 204: Other operating revenue — Operating revenue not included in lines 201 through 203. Include revenue from furnishing vehicles with drivers to other common or contract carriers under lease or similar arrangement. Include revenue received from the lease of operating rights. Include compensated inter-corporate hauling and private carriage. Include commissions for brokerage services, commissions for making payroll deductions, operations of lunchrooms, restaurants, etc.

Line 205: Total operating revenue — Sum of lines 201 through 204.

Wages and Salaries — Include gross earnings paid to employees prior to such deductions as employee Social Security contributions, withholding taxes, group insurance premiums, union dues, savings bonds, etc. Include all miscellaneous paid time off.

Line 206: Driver and helper wages (W-2 employees) — Exclude 1099 owner-operator driver compensation, which are included in equipment rentals with drivers on line 226.

Line 207: Cargo handler wages

Line 208: Officer, supervisor, administrative, and clerical wages and salaries.

Line 209: Other wages and salaries — Include vehicle repair and service wages.

Line 210: Fringe benefits — Include all fringe benefits, whether required by law or not. Include payroll taxes, workman's compensation, group insurance, pension & retirement plans, health, welfare and pension, and other fringes.

Line 211: Commission agent fees (HHG only) — Booking commissions paid to agents.

Line 212: Total wages, salaries, and fringe benefits — Sum of lines 206 through 211.

Operating Supplies

Line 213: Fuel, oil and lubricants — Include cost of gas, propane, diesel, motor oil, grease, lubricants and coolants used by revenue vehicles, terminal vehicles, and maintenance vehicles. Exclude taxes for fuel, which are included in fuel taxes on line 223.

Line 214: Outside maintenance — Maintenance performed by outside vendors. Include total amount paid on invoice—with taxes.

Line 215: Vehicle parts — Cost of supplies and parts used to repair vehicles. Exclude tires and tubes, which are included in line 216.

Line 216: Tires and tubes — Cost of tires and tubes, retread charges and taxes.

Line 217: Other operating supplies — Other operating supplies and expenses used in the operations of vehicles, terminals, and shops.

Line 218: Total operating supplies — Sum of lines 213 through 217.

Insurance Expenses

Line 219: Cargo loss and damage premiums and claims paid — Net cost of commercial insurance to protect the carrier against liability for claims resulting from loss or damage to or delay of property being moved or stored by carrier. Include claims paid.

Line 220: Liability and property damage premiums and claims paid — Cost of commercial insurance to protect carrier from liability due to deaths or injuries to non-employees and damage to other property caused by carrier's equipment. Include claims paid.

Line 221: Other insurance expenses — Commercial insurance for fire, theft, floods, etc. Include insurance for buildings, offices, structures, machinery, etc. Exclude any insurance cost included in fringe benefits (line 210), such as worker's compensation.

Line 222: Total insurance expenses — Sum of lines 219 through 221.

Miscellaneous Expenses

Line 223: Fuel taxes — Federal and state taxes on gas, diesel, and oil consumed by revenue vehicles and terminal and maintenance activities.

Line 224: Operating taxes and licenses (except fuel taxes) — Include Federal, state, and local operating taxes, license and registration fees, tolls, other vehicle use taxes, and real estate and personal property taxes. Exclude income, payroll, sales, and other taxes collected from customers.

Line 225: Depreciation and amortization charges — Depreciation and amortization expenses of revenue equipment, building and improvements, and all other property. Include depreciation on assets rented or leased to others by you under an operating lease agreement. Include depreciation on assets owned and used by your firm within leaseholds, and assets obtained through capital lease agreements. Exclude depreciation on intangible assets, and assets leased to others by you under a capital lease agreement.

Line 226: Equipment rentals (with drivers) — Amounts payable to others for the use of revenue vehicles where vehicle and driver are under control of carrier. Include monies paid to 1099 independent contractors. Exclude wages paid to W-2 drivers reported on line 206.

Line 227: Equipment rentals (without drivers) — Amounts payable to others for the use of revenue vehicles where vehicle is under control of carrier. Include compensation for use of owner operator vehicles when driver services are paid separately.

Line 228: Equipment rentals (agents – HHG only) — Amounts payable to agents for moving and transportation costs related to household goods operations. Exclude commission agent fees, which are reported separately in line 211.

Line 229: Purchased transportation — Cost of purchased transportation when the hauling carrier retains control of the vehicle and driver. Include payments for the transportation of individual shipments and partial loads in the vehicles of another carrier (interlining), and payments to railroads, water carriers, airlines, and others for the transportation of your company's loaded or empty motor vehicles and containers. Include payments for the delivery of small shipments by parcel, courier, or expedited services. Exclude 1099 independent contractor compensation, which is reported separately.

Line 230: Communications and utilities — Cost of communications services, plus taxes (long distance communications, fax services, telephone equipment, etc.).

Line 231: Other operating expenses — Include building rents and office equipment rents, gain (loss) on disposal of operating assets, etc. Exclude interest on loans, sales taxes, and other taxes collected directly from customers and paid directly to a taxing authority.

Line 232: Total miscellaneous expenses — Sum of lines 223 through 231.

Line 233: TOTAL OPERATING EXPENSES — Sum of lines 212, 218, 222, and 232.

Net Income (Loss) Calculation

NOTE: A frequent source of error in the preparation of the Annual Report involves the Net Income or Loss calculations in lines 234 through 242. Ordinary Income or Loss before taxes (line 238), Ordinary Income or Loss after taxes (line 240), and Net Income or Loss (line 242) are calculated by the addition of line 235, and the subtraction of lines 236, 237, 239 and 241. The values entered in lines 236, 237, 239 and 241 should be stated on the form as positive numbers, unless the effect of these accounts is to increase net income (or reduce net loss), in which case they should be stated as negative (or bracketed) numbers.

Line 234: Net operating income (loss) — line 205 minus line 233.

Line 235: Non-operating revenue — Revenue from non-carrier operations. Include revenue from the lease of a distinct operating unit and household goods packing and warehousing revenue. Include gains on sale, trade in, and/or retiring of equipment. Include interest and dividend income.

Line 236: Non-operating expenses — Expenses from non-carrier operations. Include household goods packing and warehousing expenses. Include losses on sale, trade in and/or retiring of equipment.

Line 237: Interest expenses — Interest and amortization of debt discount expense and premium.

Line 238: Ordinary income (loss) before taxes — Line 234 (plus line 235 minus line 236 minus line 237).

Line 239: Total provision for income taxes — Accruals for Federal, state or other income taxes applicable to ordinary income.

Line 240: Ordinary income (loss) after taxes — Line 238 minus line 239.

Line 241: Extraordinary items, effect of accounting changes, and other items — Include items that are unusual in nature and infrequent in occurrence.

Line 242: NET INCOME (LOSS) — Line 240 minus line 241.

SECTION C

Certification

Should contain the name, signature, and title of person responsible for the completion of the form, and date. Retain a copy for your records, and return the original certified Form M to:

U.S. Department of Transportation
Federal Motor Carrier Safety Administration
Office of Registration and Safety Information (MC-RS)
1200 New Jersey Avenue, SE
Washington, DC 20590

Please note, the expiration date as stated on this form relates to the process for renewing the Information Collection Request for this form with the Office of Management and Budget. This requirement to collect information as requested on this form does not expire. For questions, please contact the Office of Registration and Safety Information, Registration, Licensing, and Insurance Division.

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a current valid OMB Control Number. The OMB Control Number for this information collection is 2126-0032. Public reporting for this collection of information is estimated to be approximately 9 hours per response, including the time for reviewing instructions, gathering the data needed, and completing and reviewing the collection of information. All responses to this collection of information are mandatory. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Information Collection Clearance Officer, Federal Motor Carrier Safety Administration, MC-RRA, 1200 New Jersey Avenue, SE, Washington, D.C. 20590.



United States Department of Transportation
Federal Motor Carrier Safety Administration

FMCSA Office of Registration and Safety Information

Annual Report Form (Class I & Class II Motor Carriers of Property and Household Goods)

FORM M

CALENDAR/FISCAL YEAR: _____

Section A

MOTOR CARRIER IDENTIFICATION

IDENTIFICATION:

MOTOR CARRIER NUMBER	U.S. DOT NUMBER	BASE STATE <i>(see instructions)</i>	BASE STATE REGISTRATION NUMBER <i>(see instructions)</i>	
NAME OF COMPANY		TRADE or DOING BUSINESS AS		
STREET ADDRESS	CITY	STATE	ZIP CODE	
TELEPHONE <i>(include area code)</i>				

CONTACT *(for purposes of this report):*

CONTACT NAME	TITLE	TELEPHONE <i>(include area code)</i>
--------------	-------	--------------------------------------

MAILING ADDRESS *(if different from above):*

STREET ADDRESS	CITY	STATE	ZIP CODE
----------------	------	-------	----------

AFFILIATED COMPANIES *(list names):*

PARENT COMPANY	MC Number <i>(if any)</i>	U.S. DOT Number <i>(if any)</i>
AFFILIATED COMPANY	MC Number <i>(if any)</i>	U.S. DOT Number <i>(if any)</i>
AFFILIATED COMPANY	MC Number <i>(if any)</i>	U.S. DOT Number <i>(if any)</i>
AFFILIATED COMPANY	MC Number <i>(if any)</i>	U.S. DOT Number <i>(if any)</i>
AFFILIATED COMPANY	MC Number <i>(if any)</i>	U.S. DOT Number <i>(if any)</i>

Section
B

REVENUE COMMODITY GROUP

MOTOR CARRIER NUMBER

Indicate which type of carriage makes up the majority of your revenues.
Parcel: Includes expedited and courier service.
Tank motor carriers: Included in "Liquid petroleum or liquid chemical products" or "Refrigerated liquids".

GENERAL FREIGHT*

- Less than truckload
- Truckload
- Parcel
- Container

HOUSEHOLD GOODS

SPECIALTY FREIGHT: (mark up to 3)

- Heavy equipment
- Liquid petroleum or chemical products
- Bulk chemicals
- Refrigerated liquids
- Refrigerated solids
- Dump trucking
- Agricultural commodities
- Motor vehicles
- Armored truck services

- Building materials
- Film and associated products
- Forest products
- Mine ore (not coal)
- Retail store delivery
- Explosives or dangerous products
- Other (please specify below):

GENERAL INSTRUCTIONS:

- Use Generally Accepted Accounting Principles (GAAP).
- Report dollar values in whole dollars.
- Respond to each item. Use "0", "none", or "not applicable" as appropriate.
- Explain any unusual items, such as large differences between figures reported in the current report and those for the preceding report.
- Use parentheses to indicate negative numbers.

In lieu of completing Sections 100 and 200 of this form, I have attached a balance sheet and income statement that provides the information requested within those sections. I will certify the accuracy of the form and attachment(s) on page 7.

Section
1

SCHEDULE 100 — BALANCE SHEET

CURRENT ASSETS:

		Balance close of _____ (a)	Balance start of _____ (b)
101	Cash and equivalents — Available on demand by company (<i>cash and working funds, special deposits, temporary cash investments, etc.</i>).	\$	\$
102	Accounts receivable — Accounts owed to the business by customers or affiliates who have bought "on credit." Include all accounts receivable regardless of source. Exclude long-term accounts receivable.	\$	\$
103	Notes receivable — Money owed by customers or affiliates who have signed a written promise to pay within one year. Include all notes receivable regardless of source.	\$	\$
104	Other current assets — Include all assets not considered long-term which were not included above (<i>materials and supplies, prepayments, deferred charges, etc.</i>).	\$	\$
105	Total current assets <i>Sum of lines 101 through 104</i>	\$	\$

MOTOR CARRIER NUMBER

LONG-TERM ASSETS:

		Balance close of _____ (a)	Balance start of _____ (b)
106	Net carrier operating property — Depreciated book value of all tangible operating property (<i>revenue and other operating equipment, land, buildings, garage, furniture and office equipment, carrier-owned operating property used by others in motor carrier operations, etc.</i>).	\$	\$
107	Other long-term assets — Include depreciated book value of non-operating property, long-term notes and accounts receivable, receivables from affiliates, deferred income tax debits, and other deferred debits. Include intangible assets.	\$	\$
108	Total long-term assets <i>Sum of lines 106 and 107</i>	\$	\$
109	TOTAL ASSETS <i>Sum of lines 105 and 108</i>	\$	\$

CURRENT LIABILITIES:

110	Accounts payable — Accounts payable within one year. Accounts owed to others for goods and services bought on credit.	\$	\$
111	Notes payable — Promissory notes payable within one year. Include payables to affiliated companies and matured obligations.	\$	\$
112	Taxes payable — Taxes payable within one year (<i>accrued taxes, deferred income tax credits</i>).	\$	\$
113	Current portion of long-term debt — Long-term debt that is due within one year (<i>bonds, equipment obligations, lease obligations, etc.</i>).	\$	\$
114	Other current liabilities — Report all other liabilities due within one year not included above (<i>unclaimed wages, accrued bonuses, vacation pay, etc.</i>).	\$	\$
115	Total current liabilities <i>Sum of lines 110 through 114</i>	\$	\$

LONG-TERM LIABILITIES:

116	Long-term debt — All debt and advances payable due after one year (<i>all types of bonds, mortgages, notes, advances, etc., outstanding with more than one year of payments remaining</i>).	\$	\$
117	Other long-term liabilities — Include deferred tax credits and any other deferred credits or liabilities of more than one year in duration.	\$	\$
118	Total long-term liabilities <i>Sum of lines 116 and 117</i>	\$	\$
119	TOTAL LIABILITIES <i>Sum of lines 115 and 118</i>	\$	\$

MOTOR CARRIER NUMBER**OWNERS' EQUITY OR CAPITAL:**

		Balance close of _____ (a)	Balance start of _____ (b)
120	Retained earnings (if corporation) — That part of net profit that is kept for use in the business (<i>instead of distributed to the owners</i>).	\$	\$
121	Equity and other capital (if corporation) — Include common and preferred capital stock plus additional paid-in capital. Subtract Treasury Stock.	\$	\$
122	Proprietary or partnership capital (if not a corporation) — Investments of a sole proprietor or partners in an unincorporated entity.	\$	\$
123	Total owners' equity or capital <i>Sum of lines 120 through 122</i>	\$	\$
124	TOTAL LIABILITIES AND EQUITY <i>Sum of lines 119 and 123</i>	\$	\$

Section
2
SCHEDULE 200 — INCOME STATEMENT**OPERATING REVENUES:**

		Amount for _____
201	Freight operating revenue (intercity) — Revenue from the transportation of property by motor vehicles. Include revenue from common and contract carriage. Include revenue from your portion of interline shipments. Exclude revenue from household goods, compensated intercorporate hauling, and private carriage.	\$
202	Freight operating revenue (local) — Revenue from local freight carriage. Exclude revenue from Household Goods operations.	\$
203	Household goods carrier operating revenue — Revenue from intercity common and contract carriage of household goods. Include local household goods revenue. Exclude revenue from noncarrier activities such as packing and warehousing.	\$
204	Other operating revenue — Operating revenue not shown above. Include revenue from furnishing vehicles with drivers to other common or contract carriers under lease or similar arrangement. Include revenue received from the lease of your operating rights. Include compensated intercorporate hauling and private carriage. Include commissions for brokerage services, commissions for making payroll deductions, operations of lunch rooms, restaurants, etc.	\$
205	Total operating revenue <i>Sum of lines 201 through 204</i>	\$

MOTOR CARRIER NUMBER**WAGES AND SALARIES:**

Report gross earnings paid to employees prior to such deductions as employees' Social Security contributions, withholding taxes, group insurance premiums, union dues, savings bonds, etc. Include all miscellaneous paid time off, etc.

Amount for

206	Driver and helper wages (W-2 employees) — Exclude 1099 owner-operator driver compensation, which are included in equipment rentals (<i>line 226</i>).	\$
207	Cargo handler wages	\$
208	Officer, supervisor, administration, and clerical wages and salaries	\$
209	Other wages and salaries	\$
210	Fringe benefits — Include Federal, state, and local payroll taxes, workers' compensation, group insurance, pension and retirement plans, and other fringe benefits. Include all fringe benefits, whether required by law or not.	\$
211	Commission agent fees (HHG only) — Booking commissions paid to agents.	\$
212	Total wages, salaries, and fringe benefits <i>Sum of lines 206 through 211</i>	\$

OPERATING SUPPLIES:

213	Fuel, oil, and lubricants — Include cost of gas, propane, diesel, motor oil, grease, lubricants, and coolants used by revenue vehicles, terminal vehicles, and maintenance vehicles. Exclude taxes for fuel, which are reported separately.	\$
214	Outside maintenance — Maintenance performed by outside vendors. Include total amount paid on invoice (<i>with taxes</i>).	\$
215	Vehicle parts — Cost of parts used to repair vehicles. Exclude tires and tubes.	\$
216	Tires and tubes — Cost of tires and tubes for vehicles (<i>retread charges and taxes, etc.</i>).	\$
217	Other operating supplies — Other operating supplies and expenses used in the operations of vehicles, terminals, and shops.	\$
218	Total operating supplies <i>Sum of lines 213 through 217</i>	\$

INSURANCE EXPENSES:

219	Cargo loss and damage premiums and claims paid — Net cost of commercial insurance to protect the carrier against liability for claims resulting from loss or damage to, or delay of, property being moved or stored by carrier. Include claims paid.	\$
220	Liability and property damage premiums and claims paid — Cost of commercial insurance to protect carrier from liability due to deaths or injuries to non-employees and damage to other property caused by carrier's equipment. Include claims paid.	\$
221	Other insurance expenses — Commercial insurance for fire, theft, floods, etc. Include insurance for buildings, offices, structures, machinery, etc. Exclude any insurance cost included in fringe benefits, such as worker's compensation.	\$
222	Total insurance expenses <i>Sum of lines 219 through 221</i>	\$

MOTOR CARRIER NUMBER**MISCELLANEOUS EXPENSES:****Amount for**

223	Fuel taxes — Federal and state taxes on gas, diesel, and oil consumed by revenue vehicles and terminal or maintenance activities.	\$
224	Operating taxes and licenses (except fuel taxes) — Include Federal, state, and local operating taxes, license and registration fees, tolls, other vehicle use taxes, and real estate and personal property taxes. Exclude income, payroll, sales and other taxes collected from customers.	\$
225	Depreciation and amortization charges — Depreciation and amortization expenses of revenue equipment, building and improvements, and all other property. Include depreciation on assets rented or leased to others by you under an operating lease agreement. Include depreciation on assets owned and used by your firm within leaseholds, and assets obtained through capital lease agreements. Exclude depreciation on intangible assets and assets leased to others by you under a capital lease agreement.	\$
226	Equipment rentals (with drivers) — Amounts payable to others for the use of revenue vehicles where vehicle and driver are under control of carrier. Include monies paid to 1099 independent contractors. Exclude wages paid to W-2 drivers, which are reported separately.	\$
227	Equipment rentals (without drivers) — Amounts payable to others for the use of revenue vehicles where vehicle is under control of carrier. Include compensation for use of owner operator vehicles when driver services are paid separately.	\$
228	Equipment rentals (agents - HHG only) — Amounts payable to agents for moving and transportation costs related to household goods operations. Exclude commission agent fees, which are reported separately.	\$
229	Purchased transportation — Cost of purchased transportation when the hauling carrier retains control of the vehicle and driver. Include payments for the transportation of individual shipments and partial loads in the vehicles of another carrier (interlining), and payments to railroads, water carriers, airline, and others for the transportation of your company's loaded or empty motor vehicles and containers. Include payments for the delivery of small shipments by parcel, courier, or expedited services. Exclude 1099 independent contractor compensation, which is reported separately.	\$
230	Communications and utilities — Cost of communications services plus taxes (<i>long distance communications, fax services, telephone equipment, etc.</i>).	\$
231	Other operating expenses — Include building rents and office equipment rents, gain (loss) on disposal of operating assets, etc. Exclude interest on loans, sales taxes, and other taxes collected directly from customers and paid directly to a taxing authority.	\$
232	Total miscellaneous expenses <i>Sum of lines 223 through 231</i>	\$
233	TOTAL OPERATING EXPENSES <i>Sum of lines 212, 218, 222, and 232</i>	\$

MOTOR CARRIER NUMBER

NET INCOME (LOSS) CALCULATION:

Amount for

234	Net operating income (loss) <i>Line 205 minus 233</i>	\$
235	Non-operating revenue — Revenue from non-carrier operations. Include revenue from the lease of a distinct operating unit and household goods packing and warehousing revenue. Include gains on sale, trade in, retiring of equipment. Include interest and dividend income.	\$
236	Non-operating expenses — Expenses from non-carrier operations. Include household goods packing and warehousing expenses. Include losses on sale, trade in, retiring of equipment.	\$
237	Interest expenses — Interest and amortization of debt discount expense and premium.	\$
238	Ordinary income (loss) before taxes <i>Line 234 plus (lines 235 minus 236 minus 237)</i>	\$
239	Total provision for income taxes — Accruals for Federal, state, or other income taxes applicable to ordinary income.	\$
240	Ordinary income (loss) after taxes <i>Line 238 minus 239</i>	\$
241	Extraordinary items, effect of accounting changes, and other items — Include items that are unusual in nature and infrequent in occurrence.	\$
242	NET INCOME (LOSS) <i>Line 240 minus 241</i>	\$

Section
C

CERTIFICATION

I hereby certify that this report was prepared by me or under my supervision, that I have examined it, and that the items herein reported on the basis of my knowledge are correctly shown.

NAME (print or type)

SIGNATURE

TITLE

DATE

RETURN THE COMPLETED
FORM TO:

Department of Transportation
Federal Motor Carrier Safety Administration
Office of Registration and Safety Information (MC-RS)
1200 New Jersey Avenue SE
Washington, DC 20590

Phone: (800) 832-5660
Web: www.fmcsa.dot.gov