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accounting period for which the separation is being made.

(c) Where the carrier does not maintain records of either heavy shop repairs or running repairs by individual locomotive units or classes of locomotive units: The expenses shall be separated among road-freight service (including train-switching), road-passenger service (including train switching), yard freight, and yard-passenger services, on the basis of locomotive unit-miles or locomotive ton-miles for the accounting period for which the separation is being made.

§ 1242.36 Machinery repair and equipment damaged (accounts XX-26-40 and XX-26-48).

Separate common expenses according to separation of common expenses in repair and maintenance (account XX-26-41).

§ 1242.37 Dismantling retired property and depreciation (accounts XX-26-39 and 62-26-00).

Separate common expenses in each account in proportion to the separation of common repair and maintenance expenses associated with the particular common properties depreciated and/or dismantled.

§ 1242.38 Fringe benefits (account 12-26-00).

Separate common expenses in proportion to the split of common salaries and wages in administration, locomotive repair and maintenance, machinery repair, equipment damaged, and dismantling retired road property (accounts 11-26-01, 11-26-41, 11-26-40, 11-26-48, and 11-26-39).

§ 1242.39 Lease rentals—debit and credit, other rents—debit and credit, and repairs billed to others (accounts 31-26-00, 32-26-00, 35-26-00, 36-26-00 and 40-26-98).

(a) Separate common debit expense accounts in proportion to the assignment of solely related freight or passenger service in each individual debit account. If there are no solely related expenses or if the solely related expenses are assigned entirely to freight or passenger service, separate common debit expense accounts on the same percentage basis calculated for the sep-

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aration of administration (account XX-26-01).

(b) Separate all common credit expense accounts on the same percentages calculated for the separation of administration (account XX-26-01).

§ 1242.40 Joint facility rents—debit and credit, and joint facility—debit and credit (accounts 33-26-00, 34-26-00, 37-26-00 and 38-26-00).

(a) Solely related freight and passenger debit expense accounts shall be assigned according to the use made of each facility by the reporting carrier, regardless of the use by other carriers. Common debit expenses shall be separated on the basis of the percentage separation of the solely related expenses; or if the solely related expenses are assigned entirely to freight or passenger service, separate common expenses on the same percentages calculated for the separation of administration (account XX-26-01).

(b) Separate all common credit expense accounts on the same percentages calculated for the separation of administration (account XX-26-01).

§ 1242.41 Other and casualties and insurance (accounts XX-26-99 and 50-26-00).

Separate common expenses on the basis of percentages calculated for the separation of administration (account XX-26-01).

FREIGHT CARS

§ 1242.42 Administration, repair and maintenance, machinery repair, equipment damaged, dismantling retired property, fringe benefits, other casualties and insurance, lease rentals, joint facility rents, other rents, depreciation, joint facility, repairs billed to others, and other (accounts XX-22-01, XX-22-42, XX-22-40, XX-22-48, XX-22-39, 12-22-00, 50-22-00, 31-22-00 to 38-22-00 inclusive, 62-22-00, 40-22-98 and XX-22-99).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

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OTHER EQUIPMENT

§ 1242.43 Administration (account XX-27-01).

Separate common expenses according to freight/passenger separation of the following accounts:

Passenger and Other Revenue Equipment (XX-27-45)

Work and Other Non-Revenue Equipment (XX-27-47)

§ 1242.44 Trucks, trailers, and containers (revenue service) and floating equipment (revenue service) (accounts XX-23-43 and XX-23-44).

These accounts pertain solely to freight service and contain no common expenses for separation herein.

§ 1242.45 Passenger and other revenue equipment (account XX-27-45).

Separate as particular facts suggest.

§ 1242.46 Computers and data processing equipment (account XX-27-46).

If the sum of the direct freight and the direct passenger expenses is more than 50 percent of the total charges to this account for an accounting division, separate the common expenses on the basis of the directly assigned expenses in this account for the accounting division involved. If the sum of the direct freight and the direct passenger expenses does not aggregate 50 percent of the total charges for an accounting division, the common expenses shall be separated on the basis of a special test. If common expenses exist in an accounting division but the direct expenses are applicable to only one service, i.e., freight or passenger, the common expenses shall be separated on the basis of a special test. If the accounting is performed on a system basis rather than by accounting divisions, follow the intent of the above instructions.

§ 1242.47 Machinery (account XX-27-40).

Separate common expenses on the basis of the freight/passenger separation of administration (account XX-27-01).

§ 1242.48 Work and other non-revenue equipment (account XX-27-47).

Separate common expenses according to distribution of common expenses in Way and structures—administration—other (account XX-19-06).

§ 1242.49 Equipment damaged (account XX-27-48).

Separate common expenses according to distribution of common expenses in machinery, passenger and other revenue equipment, computer and data processing equipment and work and other non-revenue equipment accounts (accounts XX-27-40, XX-27-45, XX-27-46, and XX-27-47).

§ 1242.50 Fringe benefits (account 12-27-00).

Separate common expenses in proportion to the percentage separation of common salaries and wages in administration (account XX-27-01).

§ 1242.51 Dismantling retired property and depreciation (accounts XX-27-39 and 62-27-00).

Separate common expenses in proportion to the separation of common repair and maintenance expenses associated with the particular common property depreciated and/or dismantled.

§ 1242.52 Lease rentals—debit and credit, other rents—debit and credit, repairs billed to others—credit (accounts 31-27-00, 32-27-00, 35-27-00, 36-27-00, and 40-27-98).

(a) Separate common debit expense accounts in proportion to the separation of solely related (freight or passenger service) in each individual account. If there are no solely related expenses or if the solely related expenses are assignable entirely to freight or passenger service, separate common debit expense accounts on the same percentages calculated for the separation of administration (account XX-27-01).

(b) Separate common credit expense accounts on the basis of the same percentages calculated for the separation of administration (account XX-27-01).