FORM **M** (3-25-99)

OMB No 2126-0032 Approval Expires 1-31-2006

U.S. Department of Transportation
Federal Motor Carrier Safety Admin.

Class I & II — Motor Carriers of Property and Household Goods

Annual Report

Calendar/ Fiscal Year

IDENTIFICATION

MOTOR CARRIER NO.	U.S. DOT NO.
BASE STATE* (see instructions)	BASE STATE REGISTRATION NO.* (see instructions)

Name of Company			
Trade or Doing Business As:			
Street Address			
City	State	ZIP Code	Telephone No. *(Include Area code)* ( )

CONTACT (for purposes of this report)

Contact name	Title	Telephone No. *(Include Area code)* ( )

MAILING ADDRESS (if different from above)

Mailing Address		
City	State	ZIP Code

AFFILIATED COMPANIES: Name(s)	MC number (if any)	U.S. DOT number (if any)
Parent		
Affiliates		

Revenue Commodity Group

MOTOR CARRIER NO.

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/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 – *Specify*

— 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.

Schedule 100 — Balance Sheet

		Balance close of (a)	Balance start of (b)
Current Assets			
101	**Cash and equivalents** – available on demand by company (cash and working funds, special deposits, temporary cash investments, etc.).		
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 (materials and supplies, prepayments, deferred charges, etc.).		
105	**Total current assets – *Sum of lines 101 through 104*** →		
Long-term Assets			
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, carrier owned operating property used by others in motor carrier operations, etc.).		
107	**Other long-term assets** – Include depreciated book value of nonoperating 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 – *Sum of lines 106 and 107*** →		
109	**TOTAL ASSETS – *Sum of lines 105 and 108*** →		

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Current Liabilities

		Balance close of (a)	Balance start of (b)
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 (accrued taxes, deferred income tax credits).		
113	**Current portion of long-term debt –** Long term debt that is due within one year (bonds, equipment obligations, lease obligations, etc.).		
114	**Other current liabilities –** Report all other liabilities due within one year not included above (unclaimed wages, accrued bonuses, vacation pay, etc.).		
115	**Total current liabilities –** ***Sum of lines 110 through 114*** →		

Long-term Liabilities

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).		
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 –** ***Sum of lines 116 and 117*** →		
119	**TOTAL LIABILITIES –** ***Sum of lines 115 and 118*** →		

Owners' Equity or Capital

120	**Retained earnings (if corporation)** – That part of net profit that is kept for use in the business (instead of distributed to the owners).		
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** ***Sum of lines 120 through 122*** →		
124	**TOTAL LIABILITIES AND EQUITY** ***Sum of lines 119 and 123*** →		

Schedule 200 — Income Statement

MOTOR CARRIER NO.

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 –** ***Sum of lines 201 through 204*** →	

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.

206	**Driver and helper wages (W-2 employees) –** Exclude 1099 owner-operator driver compensation, which are included in equipment rentals with drivers (line 226).	
207	**Cargo handler wages**	
208	**Officer, supervisor, administrative, 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 –** ***Sum of lines 206 through 211*** →	

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 – with taxes.	
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. (Retread charges and taxes, etc.)	
217	**Other operating supplies** – Other operating supplies and expenses used in the operations of vehicles, terminals, and shops.	
218	**Total operating supplies –** ***Sum of lines 213 through 217*** →	

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Insurance Expenses

		Amount for
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 –** ***Sum of lines 219 through 221*** →	

Miscellaneous Expenses

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 (long distance communications, fax services, telephone equipment, etc.).	
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** – ***Sum of lines 223 through 231*** →	
233	**TOTAL OPERATING EXPENSES** – ***Sum of lines 212, 218, 222, and 232*** →	

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Net Income (Loss) Calculation

		Amount for
234	**Net operating income (loss)** – ***Line 205 minus 233***	
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 –** ***Line 234 plus (lines 235 minus 236 minus 237)*** →	
239	**Total provision for income taxes** – Accruals for Federal, state, or other income taxes applicable to ordinary income.	
240	**Ordinary income (loss) after taxes –** ***Line 238 minus 239*** →	
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)** ***Line 240 minus 241*** →	

Schedule 300 — Operating Statistics

Operating Statistics (all carriers) –

Report statistics for carrier's owned and leased power units, equipment rentals with and without drivers, equipment rentals – agents, and purchased transportation. Include statistics from common and contract carriage and your portion of interline shipments. Exclude statistics from local, compensated intercorporate, and private carriage.

		General Freight Only		Total
		(LTL) up to 10,000 lbs. (a)	(TL) 10,000 lbs. and over (b)	(c)
301	**Miles – intercity** – Report total miles operated, both loaded and empty, in intercity service. This line should equal the sum of lines 302 and 303.			
302	**Miles: highway**			
303	**Miles: rail, water, and air**			
304	**Tons – intercity** – Use estimates if necessary.			
305	**Total shipment carried - intercity**			
306	**Revenue – intercity (including HHG)** – This line will equal line 201 plus the intercity portion of line 203.			
307	***Ton-miles – intercity**			

***How to calculate ton-miles:** **Method 1 –** *Multiply the distance of each movement by the weight in tons to get ton-miles for individual shipments. Sum all ton-miles for individual shipments to get total ton-miles.*

Method 2 – *Compute the average length of haul (total miles/total shipments) for your operations. Then multiply this average haul by the total number of actual tons transported in intercity service. (Multiplying the total tons of all movements by the total miles of all movements produces an erroneous result and should not be used.)*

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Operating Statistics (household goods carriers only)

		Revenue (intercity common & contract carriage) (a)	Tons (actual weight) (b)	Number of shipments (c)
308	Personal effects and property used or to be used in a dwelling			
309	Furniture, fixtures, equipment, and the property of stores, offices, etc.			
310	Articles of an unusual nature or value (objects of art, etc.)			
311	**Total** →			

Schedule 400 — Revenue Equipment

Report all operating equipment owned or leased under a capital lease. Exclude rented vehicles. Include vehicles used in terminals, maintenance facilities, intercity highway, & storage.		Number of units at start of year (a)	Units acquired during the year		Number of units retired/ disposed of during the year (d)	Number of units at end of year (e)
			Number (b)	Cost (c)		
401	Straight trucks – owned					
402	Straight trucks – leased					
403	Truck-tractors – owned					
404	Truck-tractors – leased					
405	Trailers and semi-trailers – owned					
406	Trailers and semi-trailers – leased					
407	Other revenue equipment					
408	**Total revenue equipment** →					

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Schedule 500 — Employment Information

Include W-2 employees. Exclude 1099 independent contractors.

Average: (number at beginning of year + number at end of the year) divided by 2, or use an average Full Time Equivalent calculation.

Total compensation: Include all wages, salaries, and miscellaneous paid time off. Exclude fringe benefits. Should equal figures in lines 206 through 209.

Hours earned/miles operated: Estimate the total hours/miles included in total compensation.

		Average number of employees (a)	Total compensation (b)	Hours earned or miles operated (c)
501	**Drivers and Helpers – hourly basis**			Hours
502	**Drivers and Helpers – mileage basis**			Miles
503	**Drivers and Helpers – other basis** – Drivers and Helpers not reported above.			
504	**Cargo handlers**			Hours
505	**Officers, supervisors, administrative, and clerical**			
506	**Other labor** – Average number of other employees (include vehicle repair, etc.)			
507	**Total employment – *Sum of lines 501 through 506*** →			

Drivers

		Number at close of
508	**CDL drivers** – All drivers that hold a valid CDL license.	
509	**Non-CDL drivers** – Indicate the number of non-CDL drivers on payroll.	
510	**Total drivers – *Sum of lines 508 and 509*** →	

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	Signature
Title	Date

Return the completed form to:

U.S DEPARTMENT OF TRANSPORTATION
FEDERAL MOTOR CARRIER SAFETY ADMIN.
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