

# Carline Property Tax Annual Report

## USE MyDORWAY TO FILE YOUR CARLINE ANNUAL REPORT

- More Carline Property Tax correspondence is available electronically through MyDORWAY for those who sign up to Go Green.
- Receive your notifications and letters faster through MyDORWAY. Visit [dor.sc.gov/MyDORWAY](http://dor.sc.gov/MyDORWAY) to learn more.



Manage your tax accounts online for FREE!

# MyDORWAY

Fast. Easy. Secure.

### File Electronically

- Easily update your account information
- Stay up-to-date on your assessed value with real time notifications
- Receive immediate confirmation when your return is submitted and received

### Why you should use MyDORWAY

- 24/7 account access
- Track your return history
- Automatic calculations reduce errors
- Stay organized with important correspondence and notices available online

Ready to sign up for MyDORWAY?  
Visit [MyDORWAY.dor.sc.gov](http://MyDORWAY.dor.sc.gov) to get started.  
You'll need your FEIN or SSN, File Number, and a Letter ID.  
Tutorials are available at [dor.sc.gov/MyDORWAY](http://dor.sc.gov/MyDORWAY)

Want more information about Carline Property Tax? Visit [dor.sc.gov/tax/carline](http://dor.sc.gov/tax/carline)



File Number

The fastest, easiest way to submit your PT-417 is by using our free online tax portal, MyDORWAY, available at **MyDORWAY.dor.sc.gov**. If you've never created a MyDORWAY account, get started at **dor.sc.gov/MyDORWAY-signup**.

This report is for tax year 2025 based on calendar year operations beginning **January 1, 2024** through **December 31, 2024**. This report is due **April 15, 2025**. The SCDOR will access a late file penalty on reports filed after the due date.

**Mail to:** SCDOR, Carline, PO Box 125, Columbia, SC 29214-0715.

Do not mail a copy of your PT-417 if filing on MyDORWAY.

**Questions?** We're here to help. Contact us at **803-898-5222** or **Airlines@dor.sc.gov**.

**Check if:**  New  Final  Amended

Firm or corporation name \_\_\_\_\_

Address of principal place of business \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Nature of firm or corporation \_\_\_\_\_

FEIN/SSN \_\_\_\_\_ Date of organization \_\_\_\_\_

State where the company was organized \_\_\_\_\_

**Contact person for correspondence and tax notices**

Name \_\_\_\_\_ Phone number \_\_\_\_\_

Street address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Email \_\_\_\_\_

**Principal officers**

Title	Name	Address
President	_____	_____
Vice President	_____	_____
Secretary	_____	_____
Treasurer	_____	_____
Manager	_____	_____
Other	_____	_____

1. Total from Column 6 on Schedule A (Depreciated value)..... 1. ▶ \_\_\_\_\_ .00

2. Total from Column C on Schedule B (Total miles everywhere)..... 2. ▶ \_\_\_\_\_

3. Total from Column D on Schedule B (Total miles in South Carolina) 3. ▶ \_\_\_\_\_





**Depreciation Schedule and Multiplier for Converting Costs  
of Freight Train Cars to Depreciated Value**

Year acquired	Accrued depreciation	Multiplier (Depreciated value)
2024	.075	.925
2023	.15	.85
2022	.225	.775
2021	.30	.70
2020	.375	.625
2019	.45	.55
2018	.525	.475
2017	.60	.40
2016	.675	.325
2015	.75	.25
2014	.825	.175
2013 or prior	.90	.10

**Determining the Multiplier for Column 5 on page 2**

The **Original Cost** figures on page 2, Column 4 must be multiplied by the appropriate multiplier from the schedule above. Normal depreciation rates of railroad cars are considered to be 7.5% annually on a straight line basis, with 10% residual.

On Page 2, multiply Column 4 by Column 5 and enter the total in Column 6. The total of Column 6 is the present valuation of the cars.

**Example:** A car purchased in 2021 for \$15,000 (Column 4) is multiplied by .70 (Column 5 - the multiplier for 2021 as shown above). The result is \$10,500, which is the present valuation. Enter \$10,500 in Column 6.

**Instructions**

Every person whose private cars are operated upon the railroads in South Carolina at any time during a calendar year are required to file a Carline Company Annual Report with the SCDOR by April 15 of each year. This specific information will enable the SCDOR to make the required assessment. For more information, see SC Code Sections 12-37-2110 and 12-37-2120, available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

**Amended reports**

The SCDOR may permit any person to substitute an amended return for the original return up to the last day prescribed for filing the return, including any extension of time granted by the SCDOR. The SCDOR, at its discretion, may accept or reject an amended return filed after the time prescribed for filing the return. An amended return does not allow the filer to start or extend the limitation period for the assessment and collection of taxes. For more information, see SC Code Section 12-37-975, available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

There are no extensions allowed for filing the PT-417, Carline Company Annual Report.

**Appeal procedures**

If you dispute a proposed assessment, you may appeal by filing a written protest within 90 days of the date listed on the Assessment Notice you receive from the SCDOR. If your appeal is accepted, the SCDOR will adjust the assessment to 80% of the original amount. Any valuation greater than 80%, which you agree to in writing, may be accepted pending resolution of the appeal. You will be charged interest for the unpaid amount. For more information, see SC Code Sections 12-60-2110 and 12-60-2120, available at [dor.sc.gov/policy](http://dor.sc.gov/policy).

All returns **must** be signed and dated by the preparer and the taxpayer or an officer of the company.

Under penalty of law, I certify that this information is correct, true, and complete to the best of my knowledge.

**Taxpayer/officer information**

Signature	Printed name	Phone	Email	Date
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**Tax preparer information**

Signature	Printed name	Phone	Email	Date
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