

FREQUENTLY ASKED QUESTIONS

Regarding the Assessment Report for Motor Carriers

(Form AR-14-MC)

1. **I am not a Public Utility, why must I fill out this form?** All common carriers including property, passenger and household goods carriers that are certificated by the Commission are “public utilities” and must file the annual Assessment Report. Carriers that are subject to the UCR Act must also file the annual Assessment Report, even though the qualified operations of UCR carriers will not be assessed. Qualified UCR operations are limited to: (1) group or party service in vehicles seating 16 passengers or more; or (2) property (not household goods) service.

2. **What revenue should I report?** You should report your **Gross Intrastate Revenue** on the Assessment Report. Gross intrastate revenues are the revenues that you **earned from operations under your certificate** of convenience within the boundaries of the Commonwealth of Pennsylvania, **except for** revenues earned from operations within the jurisdiction of the Philadelphia Parking Authority (PPA). For Taxi Companies, the fare/meter revenue earned by all drivers of all vehicles operating under your certificate should be reported as recorded on the Daily Log Record.

Example of Non-jurisdictional/non-reportable revenue: A limousine trip begins in Allentown, PA and terminates at the airport in Newark, NJ. The revenues earned by the driver of this trip are **not** reportable because the trip is interstate. A limousine trip begins in Allentown, PA and terminates at the airport in Philadelphia. The revenues earned by the driver of this trip are **not** reportable because the Philadelphia airport is within the PPA jurisdiction.

3. **What types of lease revenue can I deduct?** Lease revenue that one **certificated** carrier (lessor) receives when it leases its equipment to another **certificated** carrier (lessee) can be deducted from Gross Intrastate Revenue. Note that **both** parties to the transaction must have their own certificate of convenience from the Public Utility Commission. The carrier that leases the equipment cannot retain any responsibility for the maintenance, supervision or control of the equipment. In order to exempt this revenue, the carrier must report in addition to the amount of revenue, the name of the carrier who leased the equipment and their certificate number. Leases or rental revenues received from non-employee taxi drivers for using a certificated carrier’s vehicles are not reported. **However, all revenues earned from fares/meters by all drivers are reported.**