

**AVF
954-A**

Revised 1-2026
-Office Use Only-

Oklahoma Freight Car Tax Per Diem Earnings Only

For the calendar year ending December 31.

Due on or before April 1.



**Tax Year
2025**

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FEIN <input type="checkbox"/>	SSN <input type="checkbox"/> (Check one, enter number below)	<input type="checkbox"/> Check if address or name change	-Office Use Only-
		<input type="checkbox"/> Check if this is an amended Form 954-A	

Property Owner's Name
or Name of Company: _____

Address: _____
(Building, Street or PO Box)

_____ City _____ State _____ Zip

Phone Number: _____ Email Address: _____

Description of Company: _____
(State whether "Freight Line", "Equipment", or "Mercantile" as described by Title 68 O.S. Section 2201)

Exclude on Line 7 all earnings from which railroads have not withheld the 4% tax and all rentals and other earnings accruing from cars which, with a reasonable degree of certainty, did not move in Oklahoma. The resulting figure shall be considered the total earnings, from which the 4% tax has not been withheld, from cars that operated either wholly within, or partly within and partly outside the State of Oklahoma, and shall be prorated, and the prorated amount apportioned to Oklahoma on Line 8, on the basis of the ratio (Line 4) of the total mileage within Oklahoma (Line 1) by all cars that operated either wholly within, or partly within and partly outside the State of Oklahoma, to the total mileage everywhere (Line 3) by the same cars, excluding from Line 2 the total mileage of all cars which, with a reasonable degree of certainty, did not move in Oklahoma.

PART I - LINE MILEAGE	
1. Mileage within the State of Oklahoma	1 <input type="text"/>
2. Mileage in all other states and territories	2 <input type="text"/>
3. Total mileage (Line 1 plus Line 2)	3 <input type="text"/>
4. Ratio of Oklahoma mileage to total mileage (Line 1 ÷ Line 3)	4 <input type="text"/>

PART II - GROSS OPERATING REVENUE	
5. Total gross operating revenue everywhere	5 \$ <input type="text"/>
6. Gross amount received from railroads for use of cars in Oklahoma (Gross earnings <u>before</u> tax withholding).....	6 \$ <input type="text"/>
7. Total car rentals, per diem rentals or other car earnings not remitted by railroads (See instructions)	7 \$ <input type="text"/>
8. Amount apportioned to Oklahoma (Line 7 x Line 4).....	8 \$ <input type="text"/>
9. Total Earnings in Oklahoma (Line 6 + Line 8).....	9 \$ <input type="text"/>
10. Total Tax Due at 4% (Line 9 x .04).....	10 \$ <input type="text"/>
11. Less amounts withheld by railroads	11 \$ <input type="text"/>
12. Balance of Tax Due (enclose remittance).....	12 \$ <input type="text"/>

PART III - SIGNATURE	I declare under penalty of perjury that I am the <u>President, Secretary, General Accounting Officer</u> (circle applicable title) of the within named company, and that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct and complete return made in good faith for the taxable year stated, pursuant to the law pertaining thereto.
➔ Officer's Signature: _____	Date: _____

Oklahoma Freight Car Tax Per Diem Earnings Only Car Markings



Tax Year
2025

Property Owner's Name or Name of Company:	SSN or FEIN:
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PART IV - LIST ALL CAR MARKINGS

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