## IN THE UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF ALABAMA SOUTHERN DIVISION

In Re:	)	
	)	
JEFFERSON COUNTY, ALABAMA,	)	
a political subdivision of the State of Alabama,	)	Case No. 11-05736-TBB
	)	
Debtor	)	Chapter 9
	)	

## MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF NORFOLK SOUTHERN RAILWAY COMPANY

COMES NOW Norfolk Southern Railway Company, an administrative creditor and party in interest (hereinafter "Norfolk Southern"), and, pursuant to 11 U.S.C. §§ 901 and 503 (a)&(b), Section 2.2 of the Chapter 9 Plan Of Adjustment For Jefferson County, Alabama (Dated November 6, 2013), as amended (Document No 2182) (hereinafter "Chapter 9 Plan"), and Paragraph 10 of the Findings of Fact, Conclusions of Law, and Order Confirming The Chapter 9 Plan of Adjustment For Jefferson County, Alabama (Dated November 6, 2013) (Document No. 2248) (hereinafter "Confirmation Order"), respectfully moves the Court for an Order allowing its Administrative Claims for refunds in the amounts of \$224,976.52, \$982,484.34, and \$422,045.94, with interest as provided by law, for consumer use tax and educational consumer use tax paid by Norfolk Southern to Jefferson County during periods beginning after the petition date and continuing through June, 2013. As documented in the attached exhibits, such taxes were erroneously {M0174207.1}

paid, paid in excess of the amount due, or paid through mistake of law or fact and are due

to be refunded by Jefferson County under applicable Alabama law.

As grounds for its entitlement to the relief sought in this motion, Norfolk Southern

respectfully shows to the Court as follows:

1. Section 503(a) of Title 1, applicable in this case by operation of 11 U.S.C. §

901, provides that "an entity may timely file a request for payment of an administrative

expense." January 31, 2014 is the Administrative Claims Bar Date as established under

Section 2.2 of the Chapter 9 Plan and Paragraph 10 of the Confirmation Order. Section

503(b) of Title 11 provides that "[a]fter notice and a hearing, there shall be allowed

administrative expenses, other than claims allowed under section 502(f) of [Title 11]."

While Section 503(b) enumerates various specific categories of administrative claims, the

enumeration is only illustrative and not limiting. See In re Hackney, 351 B.R. 179

(Bkrtcy N.D. Ala. 2006) and cases discussed therein.

2. As documented in the attached Direct Petitions For Refunds (Exhibits A, B,

and C), Norfolk Southern remitted to Jefferson County postpetition, and Jefferson County

has had the postpetition use of, payments of consumer use tax and educational consumer

use tax unlawfully imposed by Jefferson County on the purchase and/or use of diesel fuel

for rail transportation purposes under Jefferson County Ordinance No. 1769 and Ala. Act

No. 405 (1967) as follows:

{M0174207.1}

## Period of Payment

## **Amount Remitted**

November 16, 2011 -- January 20, 2012

\$224,976.52

January 21, 2012 -- January 20, 2013

\$982,484.34

January 21, 2013 -- June 20, 2013

\$422,045.94

3. The imposition of use tax on the purchase and/or use of diesel fuel for rail transportation purposes in Alabama has been determined by the United States Court of Appeals for the Eleventh Circuit to be discriminatory and unlawful in violation of Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified as 49 U.S.C. §11501. *CSX Transportation, Inc. v. Alabama Department of Revenue*, 720 F. 3d 863 (11th Cir. 2013).

4. Under Alabama law, Norfolk Southern is entitled to refunds of all such taxes overpaid or erroneously paid to Jefferson County and to payment of interest on such payments from the date of payment as provided by applicable Alabama law. Alabama Taxpayers' Bill Of Rights and Uniform Procedure Act, Ala. Code §§ 40-2A-1 et. seq. Such refunds and payment of interest constitute administrative expenses under 11 U.S.C. §503, and Norfolk Southern is entitled to a Final Order allowing such refunds, with interest, as an Allowed Claim and directing the payment of such Allowed Claim as provided in Section 2.2 of the Chapter 9 Plan.

 $\{M0174207.1\}$ 

## Respectfully submitted,

Sydney F. Frazier, Jr.
Roy J. Crawford
Jack K. West
P.O. Box 830612
Birmingham, Alabama 35283-0612

Phone: (205) 716-5200 Fax: (205) 716-5200

E-Mail:

sff@cabaniss.com rjc@cabaniss.com jkw@cabaniss.com

## /s/ Donald J.Stewart

Donald J. Stewart 63 South Royal Street, Suite 700 Mobile, Alabama 36602 (251) 415-7300 (251) 415-7350 -- fax djs@cabaniss.com

Attorneys For Norfolk Southern Railway Company

## **CERTIFICATE OF SERVICE**

I hereby certify that I have served the above and foregoing motion by means of the Bankruptcy Court's CM/ECF system and by delivery by First Class Mail, postage prepaid to J. Patrick Darby, Jay R. Bender, Jennifer H. Henderson, One Federal Place, 1819 Fifth Avenue North, Birmingham, Alabama 35203, attorneys for the debtor, Jefferson County, Alabama, this 30th day of January, 2014.

/s/ Donald J. Stewart Of Counsel

{M0174207.1}

## **EXHIBIT A**

TO

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF NORFOLK SOUTHERN RAILWAY COMPANY

Jefferson County, Alabama
Department of Revenue
716 Richard Arrington, Jr. Blvd. N
Room A-100
Birmingham, AL 35203

## DIRECT PETITION FOR REFUND

The undersigned hereby makes application for refund of Two Hundred and Twenty-four Thousand, Nine Hundred and Seventy-six and 52/100 Dollars (\$224,976.52) of Jefferson County consumer use and educational consumer use tax paid by said undersigned to Jefferson County, Alabama for the period(s) October through December of 2011, which amount was erroneously paid, paid in excess of the amount due, or was paid through mistake of fact or law. The reasons for the refund claim are as follows:

Norfolk Southern Railway Company ("NS") requests a refund of the Jefferson County consumer use and educational consumer use tax it paid to Jefferson County, on the purchase of diesel fuel for rail transportation purposes. The imposition of use tax on the purchase of diesel fuel for rail transportation purposes in Alabama has been found by the United States Court of Appeals for the Eleventh Circuit in CSX Transportation, Inc. v. Alabama Department of Revenue, 720 F.3d 863 (11th Cir. 2013) to violate Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified as 49 U.S.C. § 11501. The principal competitors of NS, on-road motor carriers and carriers by ship, barges and other vessels engaged in interstate commerce, are exempt from Jefferson County use tax on their purchase or consumption of diesel fuel. As held by the Eleventh Circuit, the imposition of Jefferson County use tax on NS' purchase and/or use of diesel fuel is discriminatory and unlawful where its principal competitors are exempt from Jefferson County use tax on their purchases or consumption of diesel fuel.

Copies of NS' Jefferson County Consumer Use and Educational Consumer Use Tax Returns for October through December of 2011, together with copies of NS' checks in payment of the use tax shown on said Returns, are attached.

Norfolk Southern Railway Company 110 Franklin Road, SE, Box 28 Roanoke, VA 24042-0028 Telephone No.: (540) 524-5728

FEIN: 53-6002016

Account No.: 014074 - RA

Norfolk Southern Railway Company

By:

Name: Michael F. Cox

Title: AVP - Tax Admin

# Amounts Paid to Jefferson County for Consumer Use and Educational Consumer Use Tax on Deisel Fuel Only (DFO) Oct.-Dec. 2011

	Jefferson Co	Jefferson Co Tax (incl
Taxes on DFO	Taxable Base	Education Tax)
Oct 2011	\$3,912,232.45	\$78,244.65
Nov 2011	\$3,970,179.30	\$79,403.59
Dec 2011	\$3,912,232.45 \$3,970,179.30 \$3,366,414.35	\$67,328.29
	Total	\$224,976.52

.efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

140429-CU	October, 2011
ACCOUNT NUMBER	FOR THE MONTI

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

54,271.33

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This return must be postmarked by the 20th day of the month.



54,271 .33

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

3/8 of 1% 0.00375	1% 0.01
	<b>5</b> 0
	-
	E 407 400 E0
	5,427,132.50

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor

Please Print Name

Signature

General Tax Agent

Title

11/15/2011

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

Birmingham, AL 35283-0710

efferson County Department of Revenue P.O. Box 830710
Birmingham, AL 35283-0710

	FOR THE MONTH OF
140429.ECU	October, 2011

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

٨	Total	Gross	Toy Duo	(Total of Col	A P.D	from	Daga 2	١
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B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

	54,271.32
-	

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.



54,271 .32

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	5,427,132.50

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

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Shelly Tabor

Please Print Name

Signature

General Tax Agent

Title

11/15/2011

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710
Birmingham, AL 35283-0710

Sales U sheet for the period

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NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

DATE 11/16/2011 VENDOR 10530A0

### NORFOLK SOUTHERN RAILWAY COMPANY

SU JEFFERSON 10/11 SET

99999992080 111007422 51 11151103 11/15/11 108542.66 0.00 108542.66

T O T A L - 108542.66

Direct inquiries to e-mail address acctapcheckinquiry@nscorp.com

**NO.** 8850883

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

NORFOLK SOUTHERN

Norfolk Southern Railway Company, vendor account

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One Hundred Eight Thousand Five Hundred Forty-Two Dollars and 66 Cents

Wachovia Bank, N.A.

dumber &

8850883

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DATE: 11/16/2011

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JEFFERSON COUNTY DEPT OF REVENUE PO BOX 830710 BIRMINGHAM AL 352830710

VOID AFTER 180 DAYS

POCACHOCO

Case 11-05736-TBB9 Doc 2343-1 Filed 01/30/14 Entered 01/30/14 16:13:33 Desc Exhibit Exhibit A Page 7 of 15

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	November, 2011
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

 57,294.58

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

This return must be postmarked by

57,294 .58

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	-
	5,729,457.50

### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor	
Please Print Name	
Shelly Jako	

Signature

General Tax Agent Title

12/9/2011 Date

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MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

BirmIngham, AL 35283-0710

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	ONTH OF			57,294.57
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Roanoke, VA 24042				
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semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.  Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.  Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.	General Tax Agent		Penalty and interest must Penalty is 10% of gross tay (.01) for each month month, from due date of grown this return must be post 20th day of the month reporting period for which to be considered a timely reby signing this return, I are this return, including any schedules or statement examined by me and is, to knowledge and belief, complete return for the period.	trace tifying that accompanying s, has been the best of my a true and d stated.
semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.  Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.  Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.	General Tax Agent Title	5,729,457.50 FEIN OR S.S.	Penalty and interest must Penalty is 10% of gross tay (.01) for each month month, from due date of gro  This return must be post 20th day of the month reporting period for which to be considered a timely re  By signing this return, I ar this return, including any schedules or statement examined by me and is, to knowledge and belief, complete return for the perio	tracked by the following the you are filing turn.  In certifying that accompanying s, has been the best of my a rue and
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semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.  Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.  Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.		FEIN OR S.S.	Penalty and interest must Penalty is 10% of gross tay (.01) for each month month, from due date of grown the month, from due date of grown to be considered a timely result of the month reporting period for which to be considered a timely result of the month reporting period for which to be considered a timely result of the month reporting period for which to be considered a timely result of the month reporting period for which to be considered a timely result of the month of the mo	trace added to tax.  Interest is 1%, or part of one

A. Total Gross Tax Due (Total of Col. A&B from Page 2)

State of Alabama
Sales Use V 3et
for the period of , 1,2011

5%-2%         0.00         0.00           None         0.00         458.50           None         0.00         458.50           None         0.00         0.00           None         0.00         0.00           None         0.00         0.00           None         0.00         304.87           None         0.00         0.00           None         0.00         0.00           None         0.00         77,228.01           None         0.00         77,228.01           None         0.00         125.00           None         0.00         29.29           None         0.00         0.00           None         0.00         0.00           None         0.00         114,589.15           None         0.00         114,589.15           None         0.00         304.74           None         0.00         304.74	O Locality	Code	Material	Rate	App. %	ООР	Acct 37/57s	Visa Charges	Used Matl Tax Paid Deduction By Others	Fax Paid by Others	Used Matl Tax Paid Total Deduction By Others Taxable Base Total Tax	Total Tax	Disc %	Disc.	Tax Paid	Tax Paid	To gi
Color   Colo	് aശ്ലa County	7001	0.00	2.00%	%000	c	C	ć	0	8						(wa	
Cotal         7001         Cotal	Prettville	9365		2 50%	%00.0	0.00	0.00	0.00	0.00	0.00	0.00						
ctal 7019 (2012)	Total County Total	2007	900		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				00.0	
Cyal         44.38         1.00%         0.00%         0.00         0.00         4.58.45         1.83.25	Odiny rotal	- 00	0.00	Z.00%		0.00	0.00	0.00	00.00	0.00	0.00	0.00		00.0			_
1411   1511	Doubty County	2400		,	,												
1411   1411	(m) (3)	9 5			0.00%	0.00	0.00	0.00	0.00	0.00	0.00						
Total   Cook	Argaston	9311			0.40%	1,508.15	919.36	356.18	(68.97)	0.00	45.849.85	1,833,99		0		1 822 00	9000
Orbit         7008         45,135,13 100%         1,508,15         919,38         356,16         (88.97)         0.00         0.00         0.00         45,846.55         45,846.55         0.00         45,846.55         0.00 </td <th>Oxford</th> <td>9315</td> <td>0.00</td> <td></td> <td>0.00%</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>00.0</td> <td>00 0</td> <td>000</td> <td></td> <td>9 6</td> <td></td> <td>6,000,0</td> <td>State</td>	Oxford	9315	0.00		0.00%	0.00	0.00	0.00	0.00	00.0	00 0	000		9 6		6,000,0	State
Total   Color 1,00%   Color	houn County Total	2008	43,135.13			1,508.15	919.36	356.18	(68.97)	00:0	45.849.85	458 50				0.00	State
Total   Color 100%   Color 200%   Color 0.00   Color 0.	39								,					5			מ
Mail	Iton County	7011	0.00	1.00%	%00.0	0.00	0.00	0.00	0.00	000	000						
7017   4888,044.70   1.50%   1.00%   1.00%   0.00	Mapiesville	6096	0.00		0.00%	0.00	00.00	0.00	000		00:0	c		ć			
1717   1718   1719	ilter County Total	7011	0.00	1.00%		0.00	00.0	000	00.0	800	0.0	0.0		0.00		0.00	
1011   1011	С								9	9.0	0.00	0.00		0.00		0.00	
9340         226 681 38 0.00%         0.26%         1,002 28         611.31         226 84         (45.86)         0.00         30,487.09         0.00         None         0.00         304.87         0.00         30,487.09         0.00         None         0.00         304.87         0.00         30,487.09         0.00         None         0.00         304.87         0.00         30,487.09         0.00         None         0.00         30,487.09         0.00         None         0.00         30,487.09         0.00         None         0.00         30,487.09         0.00	Jike County	7013	0.00	1.00%	0.00%	0.00	00.0	0	0	0	C	Č		Č			
Total   28,681.98   1.00%   1.000   1.000   2.00   30,487.09   3	<u>Dapk</u> son	9340	28,681.98		0.26%	1 002 82	61131	236 84	(45.86)	8 6	00.00	0.00		0.00		0.00	
7017 43893.04.07 150% 44.60% 169% 44.60% 169% 20.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Jike County Total	7013	28 681 98	1 00%		1 002 82	20.1.0	40000	(47.90)	0.00	50,487.09	0.00		0.00		0.00	
707   4.838.304.70 1.50%   4.66%   4	·1	) : :		200		20.200,1	10.110	430,04	(45.86)	0.00	30,487.09	304.87		0.00			RDS
934 905.88 3.56% 0.00% 0.00% 0.00 0.00 0.00 0.00 0.00	bert County	7017	4,838,304.70	1.50%	44.60%			39.951.69	(7,736.05)	000	5 142 804 97						
9453         0.000         3.50         0.000         0	Muscle Shoals	9341	905.88		0.01%			7.48	(1.45)	000	962.89	33 70		c		6	
9314 4,484,22 3.50% 0.04% 156.78 95.57 37.03 (7.17) 0.00 4,766.44 165.83 None 0.00 0.00 94.79 0.00 10.03 10.0% 0.00% 0.00% 0.000 0.00 0.00 0.00	<b>SMe</b> ffield	9453	0.00	3.50%	0.00%	0.00	0.00	00.00	0.00	000	00.0			000		33.70	
9471         0.00 3.00%         0.00 0         0.00	Ju <mark>s</mark> cumbia	9314	4,484.22		0.04%	156.78	95.57	37.03	(7.17)		4 766 44	166 83		0.00		0.00	
9399 0.00 3.00% 0.00% 0.00% 0.00 0.00 0.00 0	-eighton	9471	0.00		0.00%	0.00	000		000	00:0		0.00				166.83	
7017 4,843,694,80 1.50%	<b>Pha</b> rokee	9399	0.00	3.00%	%00.0	000		00:0	00.0	3 6	0.00	0.00				0.00	Stacs
7024         0.00 1.00%         0.00%         0.00         0.00         0.00         0.00         0.00         1.256.16         50.25         None         0.00         77,228.01         None         0.00         77,228.01           7024         0.00 1.00%         0.00%         0.00         0.00         0.00         0.00         0.00         0.00         1.256.16         50.25         None         0.00         12.56         1.256.16         50.25         None         0.00         1.256.16         1.256.16         10.00         1.256.16         1.256.16         10.00         1.256.16         10.00         1.256.16         10.00         1.256.16         10.00         1.256.16         10.00         1.256.16         10.00         1.256.16         10.256         10.256         11.256.16         10.00         11.256.16         10.00         11.256.16         10.00         11.256.16         10.00         11.256.16         10.00         11.256.16         11.256.16         10.00         11.256.16         11.256.16	Ubert County Total	7017	4 843 694 BD				00.00	0000	, , , , ,	0.00	0.00	0.00		0.0		0.00	
320   1.181.78   4.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   0.00   1.256.16   50.25   None   0.00   12.56   12.56   12.56   None   0.00   12.56   12.56   12.56   12.56   None   0.00   12.56   1	14	2	00:100:010:1				103,233.50	39,996.19	(1,744.67)	0.00	5,148,534.30	77,228.01		00.0			Stacs
9320 1,181.78 1,00% 0.01% 41.32 25.19 9.76 (1.89) 0.00 1,256.16 50.25 None 0.00 1256.16 12.56 None 0.00 1256.16 1256.1	as County	7024	0.00		0.00%	0.00	0.00	000	0	0	c						
7024         1,181.78         1.00%         41.32         25.19         9.76         (1.89)         0.00         1,256.16         12.56.16         12.56         None         0.00         12.56           7028         0.00         1.00%         0.00         0.00         0.00         0.00         0.00         0.00         0.00         12.56.16         12.56         177.14         None         0.00         12.56         177.14         None         0.00         177.14	<b>3</b> elma	9320	1,181.78		0.01%	41.32	25 19	92.0	(1 89)		20.00	0		0			
Y Total         0.00 1.00%         0.00%         0.00	Das County Total	7024	1,181.78	1.00%	2	41.32	25.19	97.0	(1.69)	9 6	1,236.16	50.25		0.00		50.25	
y Total         0.00         0.00         0.00         0.00         0.00         0.00         117.14         None         0.00         117.14         None         0.00         117.14         None         0.00         2.928.57         117.14         None         0.00         2.928         None         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00         0.00 <th< td=""><th>te</th><td></td><td></td><td></td><td></td><td></td><td>2.53</td><td>0.0</td><td>(60.1)</td><td>0.00</td><td>1,256.16</td><td>12.56</td><td></td><td>0.00</td><td></td><td></td><td>RDS</td></th<>	te						2.53	0.0	(60.1)	0.00	1,256.16	12.56		0.00			RDS
9406         2,755.17         4.00%         0.03%         96.33         58.72         22.75         (4.41)         0.00         2.928.57         117.14         None         0.00         29.29         117.14         None         0.00         29.29         117.14         None         0.00         29.29         117.14         None         0.00         29.29         117.14 </td <th>Jwan County</th> <td>7028</td> <td>0.00</td> <td></td> <td>0.00%</td> <td>00'0</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>00.0</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	Jwan County	7028	0.00		0.00%	00'0	0.00	0.00	0.00	00.0	0						
7028 2,755.17 1.00% 48.19% 182.789.03 111,426.47 43,169.55 (8,359.14) 0.00 5,557,026.64 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Attalla	9406			0.03%	96.33	58.72	22.75	(441)	000	2 928 57	117 11		ć		,	1
7037         5,228,000.73         2.00%         48.19%         182,789.03         111,426.47         43,169.55         (8,359.14)         0.00         5,557,026.64         125.00         None         0.00         125.00         None         0.00         125.00         None         0.00	wah County Total	7028	2,755.17			96.33	58.72	22.75	(4.41)	0.00	2,928.57	29.29		00.0		41./11	RDS SDS
9336         2,940.00 4.00%         0.03         102.79         62.66         24.28         (4.70)         0.00         3,125.03         125.00         None         0.00         125.00           9336         2,940.00 4.00%         0.00%         0.00	Solinty	7037			,007	700							¥				)
932         2,340.00         4,00%         0.00         3,125.03         125.00         None         0.00         125.00           9137         0.00         4,00%         0.00	34esemer	9550			40.1970	102,709.03	1,420.47	43,169.55	(8,359.14)	0.00	5,557,026.64						
9134 159,281.53 4.00% 0.00% 0.00 0.00 0.00 0.00 0.00 0.	Zipingham	0 00	2,340.00	4.00%	0.03%	102.79	62.66	24.28	(4.70)	0.00	3,125.03	125.00		0.00		125.00	RDS
9134 159,281.53 4.00% 1.47% 5,569.03 3,394.83 1,315.25 (254.68) 0.00 169,305.96 6,772.24 0.02 101.58 6,670.66 9375 0.00 4.00% 0.00 0.00 0.00 0.00 0.00 0.0	1	913/	0.00	4.00%	%00.0	0.00	0.00	0.00	0.00	0.00	0.00	00.0		0			± 0
9375 0.00 4.00% 0.00 0.00 0.00 0.00 0.00 0.0	roggale	9134	159,281.53	4.00%	1.47%	5,569.03	3,394.83	1,315.25	(254.68)	0.00	169,305.96	6.772.24		101.58		0.00	o o
7037 5,390,222.26 2.00% 188,460.86 114,883.96 44,509.07 (8,618.52) 0.00 5,729,457.64 114,589.15 None 0.00 114,589.	Mothera	9375			%00.0	0.00	0.00	0.00	0.00	0.00	0.00	00.0		00.0		9,0	ביים מים
7745 0.00 0.50% 0.00% 0.00 0.00 0.00 0.00 0	erson County Total	7037					14,883.96	44,509.07	(8,618.52)	0.00	5,729,457.64	114,589.15		0.00		9.0	Self
9145 8,191.25 3.50% 0.08% 286.39 174.58 67.64 (13.10) 0.00 8,706.77 304.74 None 0.00 <b>304.74</b> 7745 8,191.25 0.50% 286.39 174.58 67.64 (13.10) 0.00 8,706.77 43.53 None 0.00 <b>43.53</b>	lison County	7745	00.00	0.50%	0.00%	0.00	000	0	0	c	d						
7745 8,191.25 0.50% 286.39 174.58 67.64 (13.10) 0.00 8,706.77 43.53 None 0.00 43.53	funtsville	9145	8,191.25	3.50%	0.08%	286.39	174.58	67.64	(13.10)	0.00	8 706 77	20.4 7.4		ć			
	liston County Total	7745	8,191.25	0.50%		286.39	174.58	67.64	(13.10)	0.00	8,706.77	43.53		0.0	43 53	304./4	
	SC													9	17:77		SON

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

DATE 12/13/2011 VENDOR 10530A0

## NORFOLK SOUTHERN RAILWAY COMPANY

L SU JEFFERSON CO 11/11 SET

99999992080 112U07159 51 12091101 12/09/11 1**14589.16 0.00** 114589.16

TOTAL - 114589.16

Direct inquiries to e-mail address acctapcheckinquiry@nscorp.com

NO. 8856111

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

NORFOLK SOUTHERN

Norfolk Southern Railway Company, vendor account

or Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

One Hundred Fourteen Thousand Five Hundred Eighty-Nine Dollars and 16 Cents

Wanhavia Ronk N. A.

tumber 885611

2560

DATE: 12/13/2011

JEFFERSON COUNTY DEPT OF REVENUE PO BOX 830710 BIRMINGHAM AL 352830710 **PAY** \$\*\*\*\*114.589.16

WOID AETERS 480 DAYS
TREASURER
TREASURER

`fferson County Department of Revenue P.O. Box 830710 BirmIngham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	December, 2011

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

- A. Total Gross Tax Due (Total of Col. A&B from Page 2)
- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

3
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TOTAL AMOUNT DUE

This return must be postmarked by the 20th day of the month.

57,717.43

Make checks payable to: Travis A. Hulsey

<b>Jefferson County</b>	/ Department	t of Revenue	Consumer	Use Ta	ax Return
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Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less rade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	5,771,743.00

**IMPORTANT** 

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Cha	II.	To	har	
She	IJУ	1 a	וטע	

Please Print Name

General Tax Agent
Title

4/40/00

1/12/2012 Date FEIN OR S.S. NUMBER
5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710
Birmingham, AL 35283-0710

Diffilligham, AL 35263-0710

#### **JEFFERSON COUNTY, ALABAMA**

### **EDUCATION CONSUMER USE TAX RETURN**

fferson County Department of Revenue P.O. Box 830710
Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	December, 2011

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE **Box 28** Roanoke, VA 24042

A.	<b>Total Gross</b>	Tax Due	(Total of Col.	A&B from	Page 2)
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B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

57,717.43

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

57,717 .43

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less .rade-in allowance.

Total purchase price of farm machinery and b equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	5 774 740 00
	5,771,743.00

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Snelly	rabor

Please Print Name

Signature

General Tax Agent Title

1/12/2012

Date

FEIN OR S.S. NUMBER 3 6 6 MAIL RETURN TO:

Jefferson County Department of Revenue P.O. Box 830710

Birmingham, AL 35283-0710

Sales Urrksheet for the period

Tax Paid	S C C C C C C C C C C C C C C C C C C C	0	0.00			2 537 88	2,027.00	0.00			c	0.00	9.0	0	0.00	0.00				61.30	0.00	1,967.64	0.00	0.00				2,024.62			1	703.58				325.09	0.00	1,294.86	0.00				1,742.41		
Tax Paid to County	ćumoo o		0.00					633.22								805 92									78,239.18				506.16			175 80	173.03							115,434.87				248.92	
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Tax Paid By Others T	0.00	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00		0.00	00.0	0.00		00.00	000			9 6	9 6	0.00	0.00	c	3 6	8 6	9	0.00	000	0.00		000	00.0	00.0		9.0	0.00	0.00	c	9 6	00.0	0.00	
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App. %	0.00%	0.00%		ò	0.00%	0.38%	0.00%			0.00%	0.00%			0.00%	0.49%				0.01%	0.00%	0.34%	0.00%	%00 0			0.00%	0.31%			0.00%	0.11%			34.78%	0.05%	0.00%	0.20%	0.00%			0.00%	0.30%			
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**BIRMINGHAM AL 35283-0710** 

PO Box 830710

**EFFERSON COUNTY DEPT OF REVENUE** 

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Payment Date: Email Address Vendor Number:

3560000334

Email Address:

acctapcheckinquiry@nscorp.com 1-877-888-8489

Phone:

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount		Net Amount
AL SU SET	01/13/2012		4000055630	115,434.86	0.00	115,434.86
				Chac	k Total:	\$115 A3A R

ED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

Company,

ONE HUNDRED PIFTEEN THOUSAND FOUR HUNDRED THIRTY OLLARS AND 86 CENTS

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

'ay 0

115,434.86

EXHIBIT B (Part 1)

TO

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF NORFOLK SOUTHERN RAILWAY COMPANY

Jefferson County, Alabama
Department of Revenue
716 Richard Arrington, Jr. Blvd. N
Room A-100
Birmingham, AL 35203

### DIRECT PETITION FOR REFUND

The undersigned hereby makes application for refund of Nine Hundred and Eighty-two Thousand, Four Hundred and Eighty-four and 34/100 Dollars (\$982,484.34) of Jefferson County consumer use and educational consumer use tax paid by said undersigned to Jefferson County, Alabama for January through December of 2012, which amount was erroneously paid, paid in excess of the amount due, or was paid through mistake of fact or law. The reasons for the refund claim are as follows:

Norfolk Southern Railway Company ("NS") requests a refund of the Jefferson County consumer use and educational consumer use tax it paid to Jefferson County, on the purchase of diesel fuel for rail transportation purposes. The imposition of use tax on the purchase of diesel fuel for rail transportation purposes in Alabama has been found by the United States Court of Appeals for the Eleventh Circuit in CSX Transportation, Inc. v. Alabama Department of Revenue, 720 F.3d 863 (11th Cir. 2013) to violate Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified as 49 U.S.C. § 11501. The principal competitors of NS, on-road motor carriers and carriers by ship, barges and other vessels engaged in interstate commerce, are exempt from Jefferson County use tax on their purchase or consumption of diesel fuel. As held by the Eleventh Circuit, the imposition of Jefferson County use tax on NS' purchase and/or use of diesel fuel is discriminatory and unlawful where its principal competitors are exempt from Jefferson County use tax on their purchases or consumption of diesel fuel.

Copies of NS' Jefferson County Consumer Use and Educational Consumer Use Tax Returns for January through December of 2012, together with copies of NS' checks in payment of the use tax shown on said Returns, are attached.

Norfolk Southern Railway Company 110 Franklin Road, SE, Box 28 Roanoke, VA 24042-0028

Telephone No.: (540) 524-5728

FEIN: 53-6002016 Account No.: 014074 - RA Norfolk Southern Railway Company

By:

Name: Michael F. Cox

Title: AVP - Tax Admin

# Amounts Paid to Jefferson County for Consumer Use and Educational Consumer Use Tax on Deisel Fuel Only (DFO) Jan.-Dec. 2012

	Jefferson Co	Jefferson Co Tax (incl
Taxes on DFO	Taxable Base	Education Tax)
Jan 2012	\$3,600,940.00	\$72,018.80
Feb 2012	\$5,577,935.50	\$111,558.71
Mar 2012	\$4,605,451.50	\$92,109.03
Apr 2012	\$2,633,895.50	\$52,677.91
May 2012	\$5,801,439.00	\$116,028.78
June 2012	\$3,790,347.50	\$75,806.95
July 2012	\$4,141,623.00	\$82,832.46
Aug 2012	\$3,134,405.50	\$62,688.11
Sept 2012	\$4,377,988.00	\$87,559.76
Oct 2012	\$4,192,167.50	\$83,843.35
Nov 2012	\$3,980,220.50	\$79,604.41
Dec 2012	\$3,287,803.50	\$65,756.07
	Total	\$982,484.34

efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER FOR THE MONTH OF

January, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A. Total Gross Tax Due	(Total of Col. A&B from Page 2)
------------------------	---------------------------------

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

67,788.00

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This return must be postmarked by the 20th day of the month.

\$

67,788 .00

Make checks payable to: Travis A. Hulsey

Jefferson County Department of Revenue Consumer	Use	Tax Return
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Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	6,778,799.46

### IMPORTANT

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor

Please Print Name

Signature

General Tax Agent

Title

2/15/2012 Date FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

### JEFFERSON COUNTY, ALABAMA

### **EDUCATION CONSUMER USE TAX RETURN**

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efferson	County	Departi	nent of	Revenu	e P.O	. Box	830710		

100 p. 50 p.	January, 2012
ACCOUNT NUMBER	FOR THE MONTH OF

Birmingham, AL 35283-0710

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE **Box 28** Roanoke, VA 24042

- A. Total Gross Tax Due (Total of Col. A&B from Page 2)
- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

67,787.99

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

67,787 .99

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less

trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	6,778,799.46

### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Labor	
Please Print Name	
Signature	

General Tax Agent Title

2/15/2012

Date

	FEI	N C	R	<u>s.s</u>	. N	UM	BE	R_
5	3	6	0	0	2	0	1	6

**MAIL RETURN TO:** 

**Jefferson County** Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710



BIRMINGHAM AL 35283-0710

PO Box 830710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number: Check Number: Payment Number: Payment Date:

3560000334 8906624 2000031659 02/17/2012

Email Address:

acctapcheckinquiry@nscorp.com

Phone:

1-877-888-8489

Invoice Number	Invoice Date	Comment Documen Number	Amount	Discount	Net Amount
AL JEFFERSON S&U	02/16/2012	400023649	7 135,575.99	0.00	135,575.99

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

Southern Railway Companys Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

02/17/2012

ONE HUNDRED THIRTY-FIVE THOUSAND FIVE HUNDRED SEVENTY FIVE DOLLARS AND 99 CENTS

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710 Pay

135,575.99

efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	February, 2012
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A.	Total Gross	Tax Due	(Total of	Col.	A&B	from	Page 2	2)
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- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

91,736.08

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

91,736 .08

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

b

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

3/8 of 1% 0.00375	1% 0.01
<u> </u>	9,173,607.79

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor General Tax Agent MAIL RETURN TO: FEIN OR S.S. NUMBER Please Print Name Title **Jefferson County** 3 0 Department of Revenue 6 0 2 0 6 3/15/2012 P.O. Box 830710 ignature Date Birmingham, AL 35283-0710

efferson County Department of Revenue P.O. Box 830710

ature

Birmingham, AL 35283-0710 A. Total Gross Tax Due (Total of Col. A&B from Page 2) 91,736.08 ACCOUNT NUMBER FOR THE MONTH OF B. Penalty if late: 10% of total tax. (Line A above) February, 2012 "To be used ONLY by the company to whom issued" C. Interest if late: Total tax x .01 (For each month late) Norfolk Southern Railway Company D. Credit Authorized by the Dept. (Attach credit letter) 110 Franklin Road SE **Box 28** Roanoke, VA 24042 **TOTAL AMOUNT DUE** This return must be postmarked by the 20th day of the month. 91,736 .08 Make checks payable to: Travis A. Hulsey Jefferson County Department of Revenue Education Consumer Use Tax Return **IMPORTANT** Column A Column B 3/8 of 1% 0.00375 1% 0.01 If total tax due is not paid by due date, Total purchase price of new and used penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% automotive vehicles, truck trailers and semi-trailers purchased for storage, use or (.01) for each month, or part of other consumption in Jefferson County, less month, from due date of gross tax. trade-in allowance. This return must be postmarked by the 20th day of the month following the reporting period for which you are filing Total purchase price of farm machinery and equipment, less tradé-in allowance, and machinery used in mining, quarrying, to be considered a timely return. manufacturing or processing. Total purchase price of tangible personal By signing this return, I am certifying that this return, including any accompanying property, other than that itemized in a & b schedules or statements, has been purchased outside of Jefferson County for examined by me and is, to the best of my knowledge and belief, a true and storage, use, or consumption in this county. 9,173,607.79 complete return for the period stated. Shelly Tabor General Tax Agent **MAIL RETURN TO: FEIN OR S.S. NUMBER** Please Print Name Title

3 | 6 | 0 | 0

0

6

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3/15/2012

Date

Jefferson County
Department of Revenue

P.O. Box 830710 Birmingham, AL 35283-0710



Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 **BIRMINGHAM AL 35283-0710** 

Vendor Number: 3560000334 Check Number: 8913177 Payment Number: 2000052851 Payment Date: 03/20/2012

Email Address:

acctapcheckinquiry@nscorp.com

Phone:

1-877-888-8489

Invoice Number	Invoice Date	T. F. C.	Comment	e essa e e	 Document Number	Gross Amount	Discount	Net Amount
AL SU JEFF FEB12	03/16/2012				 4000417974	183,472.16	0.00	183,472.16
				i R		Ch	eck Total:	\$183,472.16

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Wachovia Bank, N.A.

Number 8913177

Norfolk Southern Railway Company, vendor account

For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

68-7270

2560

DATE: 03/20/2012

ONE HUNDRED EIGHTY-THREE THOUSAND FOUR HUNDRED SEVENTY-TWO DOLLARS AND 16 CENTS

JEFFERSON COUNTY DEPT OF REVENUE Pay PO Box 830710 BIRMINGHAM AL To 35283-0710

PAY \$\*\*\*\*\*\*183,472.16

VOID AFTER 180 DAYS

efferson County Department of Revenue P.O. Box 830710
Birmingham, AL 35283-0710

ACCOUNT NUMBER FOR THE MONTH OF March, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A. Total Gross Tax Due (Total of Col. A&B from Page 2)
--

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

88,469.25

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

\$

88,469 . 25

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

8,846,924.72

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor

Please Print Name

h la

Signature

General Tax Agent

Title

4/12/2012

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

Birmingham, AL 35283-0710

A. Total Gross Tax Due (Total of Col. A&B from Page 2)

ACCOUNT NUMBER
FOR THE MONTH OF
March, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company
110 Franklin Road SE
Box 28
Roanoke, VA 24042

A. Total Gross Tax Due (Total of Col. A&B from Page 2)

88,469.25

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

88,469 .25

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 8 of 1% 0.00375	Column B 1% 0.01
A1	
	8,846,924.72

### IMPORTANT

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor Please Print Name	General Tax Agent Title	FEIN OR S.S. NUMBER	MAIL RETURN TO:
Please Fill Name	ride		Jefferson County
Sully Jako	4/12/2012	5 3 6 0 0 2 0 1 6	Department of Revenue P.O. Box 830710
Signature	Date		Birmingham, AL 35283-0710



**BIRMINGHAM AL 35283-0710** 

PO Box 830710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number: Check Number:

3560000334 8918462 Payment Number: 2000073104 04/17/2012

Payment Date: Email Address:

acctapcheckinquiry@nscorp.com

Phone:

1-877-888-8489

Invoice Invoice Number Date	Comment	Document Number	Gross Amount	Discount	Net Amount
AL SU JEFFERSON 04/16/2012		4000606703	176,938.50	0.00	176,938.50
			Che	ck Total:	\$176,938.50

THURSHAWAY GRANDED PAPER - DO NOT ACCEPT WANTOUT TOTHIC WY STATAN . TOLD TO TENT TO VERY MATERIALIS



Wachovia Bank, N.A.

Number 8918462

Norfolk Southern Railway Company, vendor account

For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

68-7270 2560

DATE: 04/17/2012

ONE HUNDRED SEVENTY-SIX THOUSAND NINE HUNDRED THIRTY-EIGHT DOLLARS AND 50 CENTS

Pay To

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

PAY \$\*\*\*\*\*\*176,938.50

VOID AFTER 180 DAYS

TREASURER

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	April, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

Α.	Total Gross	Tax Due	(Total of	f Col.	A&B from	Page 2	)
----	-------------	---------	-----------	--------	----------	--------	---

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

36,451.94

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

36,451.94

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

b

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	3,645,193.06

### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor General Tax Agent MAIL RETURN TO: FEIN OR S.S. NUMBER Please Print Name Title Jefferson County Department of Revenue 5 3 0 2 6 0 0 6 5/11/2012 P.O. Box 830710 dignature Date Birmingham, AL 35283-0710

efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	April, 2012
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE **Box 28** Roanoke, VA 24042

Α.	<b>Total Gross</b>	Tax Due	(Total of	f Col	A&B from	Page	2)
----	--------------------	---------	-----------	-------	----------	------	----

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

36,451.93

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

36,451.93

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	3,645,193.06

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax.
Penalty is 10% of gross tax. Interest is 1%
(.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

6

Shelly Tabor Skinature

Please Print Name

General Tax Agent

Title

5/11/2012

Date

FEIN OR S.S. NUMBER 0

6

MAIL RETURN TO:

**Jefferson County** Department of Revenue P.O. Box 830710

Birmingham, AL 35283-0710



Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334 Check Number: 8923931
Payment Number: 2000098345 05/17/2012 Payment Date:

Email Address:

acctapcheckinquiry@nscorp.com

Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Humber	Gross Amount		Net Amount
AL JEFFERSON0412	05/16/2012	4	000797102	72,903,87	0.00	72,903.87
				Chec	ck Total:	\$72,903.87

WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

SEVENTY-TWO THOUSAND NINE HUNDRED THREE DOLLARS AND 87 CEN 

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

1 2 282

Pay

Го

72,903.87

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH O
	May, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

Α.	Total G	Pross T	ax Due	(Total of	Col. A&I	3 from	Page	2)
----	---------	---------	--------	-----------	----------	--------	------	----

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

69,366.68

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

\$ [

69,366 .68

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	6,936,666.69

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

SI	nel	y	la	bor

Please Print Name

Signature

General Tax Agent

Title

6/18/2012

Date

**FEIN OR S.S. NUMBER** 

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

## JEFFERSON COUNTY, ALABAMA

## **EDUCATION CONSUMER USE TAX RETURN**

efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	May, 2012
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A.	Total Gross	Tax Due	(Total of Co	l. A&B	from	Page	2)
----	-------------	---------	--------------	--------	------	------	----

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

	69,366.66
_	09,500.00

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

\$

69,366 .66

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	6,936,666.69

**IMPORTANT** 

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor

С

Please Print Name

Signature

General Tax Agent

Title

6/18/2012

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

Birmingham, AL 35283-0710



Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Vendor Number: 3560000334 Check Number: Payment Number: 2000120627 Payment Date: 06/19/2012

8929572

Email Address:

acctapcheckinquiry@nscorp.com

Phone:

1-877-888-8489

Invoice Number	Invoice Date	Comment	¥e E	Document Humber	Gross Amount	Discount	Net Amount
AL JEFFERSON SE	T : 06/18/2012			4000992500	138,733.36	0.00	138,733.36
					Chec	ck Total:	\$138,733.36

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Norfolk Southern Railway Company, vendor account

For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

Wachovia Bank, N.A.

Number 8929572

68-7270 2569

DATE: 06/19/2012

ONE HUNDRED THIRTY-EIGHT THOUSAND SEVEN HUNDRED THIRTY-THREE DOLLARS AND 36 CENTS

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710 Pay To

PAY \$\*\*\*\*\*138,733.36

VOID AFTER 180 DAYS

#B929572# #256072701#2079900067648#

efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	June, 2012
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A. Total Gross Tax Due	(Total of Col. A&B from Page	e 2
------------------------	------------------------------	-----

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

49,312.39

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

49,312 . 39

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

3/8 of 1% 0.00375	Column B 1% 0.01
	4,931,237.92

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

O.L	٠ . الـ	T-	<b>L</b>
Sh	ΕIJV	ıα	וטע

b

Please Print Name

Signatur

General Tax Agent

Title

7/12/2012

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1

MAIL RETURN TO:

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

## JEFFERSON COUNTY, ALABAMA

### SDUCATION CONSUMER USE TAX RETURN

efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	June, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A. Total Gross Tax Due (Total of Col. A&B from Page)	A.	. Total Gross	Tax Due	(Total of	Col.	A&B	from	Page	2
--	----	---------------	---------	-----------	------	-----	------	------	---

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

49,312.37

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

\$

49,312 . 37

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	4,931,237.92

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

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Shelly Tabor

Please Print Name

case i filit Mairie

Signatur

General Tax Agent

Title

7/12/2012

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710



Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect. return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Vendor Number: Check Number:

3560000334 8934334 Payment Number: 2000140632 07/18/2012

Payment Date: Email Address:

acctapcheckinquiry@nscorp.com

Phone:

1-877-888-8489

Invoice Number

Invoice Date

Comment ....

Document Number

Gross Amount Discount

Net Amount

AL JEFFERSON SET 07/17/2012

4001158910

98,782.51

98,782.51

Check Total:

\$98,782.51

ENERGY VIEW TERMANSED WAS EAST NOT ASSESS WHITOUT DOUBLE THE THE TOTAL OF A TOTAL TO THE TERMAN TO THE FEW THE FEW TO THE FEW TO THE TERMAN TO THE THE TERMAN TO THE THE TERMAN TO THE TERMAN THE TERMAN THE TERMAN TO THE TERMAN THE T



NORFOLK SOUTHERM

Wachovia Bank, N.A.

Number 8934334

Norfolk Southern Railway Company, vendor account

For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

68-7270 2560

DATE: 07/18/2012

NINETY-EIGHT THOUSAND SEVEN HUNDRED EIGHTY-TWO DOLLARS AND 51 CENTS

Pay To

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

PAY \$\*\*\*\*\*\*\*98,782.51

VOID AFTER 180 DAYS

TREASURER

#B934334# #256072701#2079900067648#

EXHIBIT B (Part 2)

TO

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF NORFOLK SOUTHERN RAILWAY COMPANY

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	July, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A.	Total Gross	Tax Due	(Total of	Col. A&B	from	Page	2)
----	-------------	---------	-----------	----------	------	------	----

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

47,852.91

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

\$

47,852.91

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	11.2
( <b>v</b> ),	
	4,785,290.41

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor
Please Print Name
Shelly Tabo

General Tax Agent Title

8/10/2012 Date 
 FEIN OR S.S. NUMBER

 5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710 A. Total Gross Tax Due (Total of Col. A&B from Page 2) 47,852.90 ACCOUNT NUMBER FOR THE MONTH OF B. Penalty if late: 10% of total tax. (Line A above) July, 2012 "To be used ONLY by the company to whom issued" C. Interest if late: Total tax x .01 (For each month late) Norfolk Southern Railway Company D. Credit Authorized by the Dept. (Attach credit letter) 110 Franklin Road SE **Box 28** Roanoke, VA 24042 **TOTAL AMOUNT DUE** This return must be postmarked by the 20th day of the month. 47,852 90 Make checks payable to: Travis A. Hulsey Jefferson County Department of Revenue Education Consumer Use Tax Return **IMPORTANT** Column A Column B 3/8 of 1% 0.00375 1% 0.01 If total tax due is not paid by due date, Total purchase price of new and used penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% automotive vehicles, truck trailers and semi-trailers purchased for storage, use or for each month, or part of other consumption in Jefferson County, less month, from due date of gross tax. trade-in allowance. This return must be postmarked by the 20th day of the month following the Total purchase price of farm machinery and equipment, less trade-in allowance, and reporting period for which you are filing machinery used in mining, quarrying, to be considered a timely return. manufacturing or processing. Total purchase price of tangible personal By signing this return, I am certifying that property, other than that itemized in a & b this return, including any accompanying C schedules or statements, has been purchased outside of Jefferson County for examined by me and is, to the best of my knowledge and belief, a true and storage, use, or consumption in this county. 4,785,290.41 complete return for the period stated. Shelly Tabor General Tax Agent MAIL RETURN TO: FEIN OR S.S. NUMBER Please Print Name Title **Jefferson County** 0 2 Department of Revenue 5 3 6 0 6 0 1 8/10/2012 P.O. Box 830710 ignature Date Birmingham, AL 35283-0710



**BIRMINGHAM AL 35283-0710** 

PO Box 830710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number: Check Number:

3560000334 8939993

Payment Number: 2000163007 Payment Date: 08/20/2012 Email Address: acctapcheck

acctapcheckinquiry@nscorp.com 1-877-888-8489

Phone:

Invoice Number	Invoice Date	Comment Document Number	Gross Amount	Discount	Net Amount
AL SU JEFFERSON	08/13/2012	4001328302	95,705.81	0.00	95,705.81
			Che	ck Total:	\$95,705.81

S IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

folk Southern Railway

MINETY FIVE THOUSAND SEVEN FUNDRE

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710 Pay To

95,705.81

Exhibit Exhibit B-Part 2 - Page 4 of 19

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	August, 2012
ACCOUNT NUMBER	FOR THE MONTH

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

Λ	Total Gross	Tay Due	(Total of	-	A & P	from	Dana	21
л.	TOTAL OTUSS	Tax Due	( I Otal Ol	COI.	$\neg \alpha D$	11 0111	ı ayc	4

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.



43,906 . 11

Make checks payable to: Travis A. Hulsey

#### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	4,390,610.77

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

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By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Shelly Tabor

Please Print Name

ignature

General Tax Agent Title

9/11/2012

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

## JEFFERSON COUNTY, ALABAMA

## DUCATION CONSUMER USE TAX RETURN

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH O
	August, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE **Box 28** Roanoke, VA 24042

Δ	Total Gross	Tay Dua	(Total of Col.	ARD from	n Dogo 2'
Λ.	10tal 01033	I ax Duc	LIOLAL OF COL	MOD ITUI	II Faut Z

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

43,906.10

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.



43,906 . 10

Make checks payable to: Travis A. Hulsey

#### Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column B 1% 0.01
-
4 390 610 77

#### **IMPORTANT**

If total tax due is not paid by due date. penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true complete return for the period stated.

Shelly Tabor

Please Print Name

Signature

General Tax Agent Title

9/11/2012

Date

FEIN OR S.S. NUMBER 3 6

6

MAIL RETURN TO:

Jefferson County Department of Revenue P.O. Box 830710



**BIRMINGHAM AL 35283-0710** 

PO Box 830710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number: Check Number:

3560000334 8946154

Payment Number: 2000194982 Payment Date:

09/17/2012 acctapcheckinquiry@nscorp.com 1-877-888-8489

Email Address: Phone:

Invoice Number	Invoice Date	Comment Document Number		Discount	Net Amount
AL SU JEFFERSON	08/31/2012	4001512	87,812.21	0.00	87,812.2
			Ch	eck Total	\$87 812 24

WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

itself and/or as Agent for Operating Subsidiaries on

EIGHT SEVEN THOUSAND EIGHT HUNDRED TWELVE DOLLARS AND 2

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Pay

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	September, 2012
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

٨	<b>Total Gross</b>	Toy Due	/Total of	r Cal	A 9 D	from	Dogo	21
м.	TOTAL GLOSS	Tax Due	(TOLALO	COI.	AOD	HOIL	rage	4

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Depta (Attach credit letter)

53,209.83

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.



53,209 .83

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	5,320,983.14

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jessica Parker

b

Please Print Name

Signature

10110

General Tax Agent Title

10/12/2012

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

refferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710 A. Total Gross Tax Due (Total of Col. A&B from Page 2) 53.209.83 ACCOUNT NUMBER FOR THE MONTH OF B. Penalty if late: 10% of total tax. (Line A above) September, 2012 "To be used ONLY by the company to whom issued" C. Interest if late: Total tax x .01 (For each month late)

Norfolk Southern Railway Company 110 Franklin Road SE **Box 28** Roanoke, VA 24042

D. Credit Authorized by the Dept. (Attach credit letter)

 _

#### TOTAL AMOUNT DUE

This return must be postmarked by the 20th day of the month.

53,209 .83

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Education Consumer Use Tax Return

Gener

10/12/2012

Date

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

b

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	=
	5,320,983.14

#### IMPORTANT

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

n must be postmarked by the of the month following the period for which you are filing idered a timely return.

this return, I am certifying that , including any accompanying or statements, has been by me and is, to the best of my and belief, a true and eturn for the period stated.

Jessica	ı Parker
	Please Print Name
	sora Lakes
110	Signature
//	olghalaic

		This retur 20th day reporting to be cons
		By signing this return schedules examined
	5,320,983.14	knowledge complete r
ol Tou Appet		
al Tax Agent Title	FEIN OR S.S. I	NUMBER
IIIIE		

3 6 0

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MAIL RETURN TO: Jefferson County Department of Revenue P.O. Box 830710 BirmIngham, AL 35283-0710



BIRMINGHAM AL 35283-0710

PO Box 830710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number:

3560000334

Check Number:
Payment Number:
Payment Date:

8952336 2000215989

Email Address:

10/16/2012 acctapcheckinquiry@nscorp.com 1-877-888-8489

Phone:

		*	Chec	ck Total:	\$106,419.66
JEFFERSON 9/12	09/30/2012	4001708120	106,419.66	0.00	106,419.66
Invoice Number	Invoice Date	Comment Document Number	Gross Amount	Discount	Net Amount

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

ONE HUNDRED BY THOUSAND FOUR HUNDRED NINETEEN DOLLARS AND

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710 Pay

106,419

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	October, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE **Box 28** Roanoke, VA 24042

Δ	Total Gross	Tay Dua	(Total of	Col A&B	from D	200 21
М.	Total Gloss	Tax Due	(TOTAL OF	UUI. Hab	mom Pa	age 2

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

56,518.97

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

56,518 .97

Make checks payable to: Travis A. Hulsey

#### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	5,651,897.40

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jessica Parker

Please Print Name

Signature

General Tax Agent

Title

11/14/2012

Date

FEIN OR S.S. NUMBER

3 6 5 0 6 MAIL RETURN TO:

Jefferson County Department of Revenue P.O. Box 830710

Afferson County Department of Revenue P.O. Box 830710
Birmingham, AL 35283-0710

A. Total Gross Tax Due (Total of Col. A&B from Page 2)

ACCOUNT NUMBER
FOR THE MONTH OF
October, 2012

B. Penalty if late: 10% of total tax. (Line A above)

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

56,518.97

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

\$

56,518 .97

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Education Consumer Use Tax Return

Date

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	14
	5,651,897.40

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jessi	ca Parker	
$\wedge$	Please Prin	t Mange
X02	SELVA	Salton
Te	Signatu	ire

			5,65	1,89	7.4	0	schi exar know com	mine wled	d by ge	
General Tax Agent Title		FEI	N C	)R :	s.s	. N		_		_
11/14/2012	5	3	6	0	0	2	0	1	6	

MAIL RETURN TO:

Jefferson County

Department of Revenue

P.O. Box 830710

Birmingham, AL 35283-0710



PO Box 830710 BIRMINGHAM AL 35283-0710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number:

3560000334 Check Number: 8958048 Payment Number: 2000241193

Payment Date:

11/16/2012

Email Address:

acctapcheckinquiry@nscorp.com 1-877-888-8489

Phone:

JEFFERSON 10/12	10/31/2012	4	1001918673	113,037.94	0.00	113,037.94
Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount

THIS IS WATERMARKED PAPER - DO NOT ACCEPT WITHOUT NOTING WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

ONE HUNDRED THIRTEEN THOUSAND THE TY-SEVEN DESIGNARS AND 94 OEN 1 35 7 1

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Pay To

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	November, 2012
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

52,808.43

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

\$

52,808 . 43

Make checks payable to: Travis A. Hulsey

#### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 8/8 of 1% 0.00375	Column B 1% 0.01
	5,280,842.9

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

W9555	Ph.	
Print Name	Please	•
/)		//
1. 10.	/	// / .

Jessica Parker

Signature

General Tax Agent Title

12/13/2012

Date

FEIN OR S.S. NUMBER									
5	3	6	0	0	2	0	1	6	

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

efferson County Department of Revenue P.O. Box 830710

Jessica Parker

Please Print Name

Signature

Birmingham, AL 35283-0710 A. Total Gross Tax Due (Total of Col. A&B from Page 2) 52,808,43 ACCOUNT NUMBER FOR THE MONTH OF B. Penalty if late: 10% of total tax. (Line A above) November, 2012 "To be used ONLY by the company to whom issued" C. Interest if late: Total tax x .01 (For each month late) Norfolk Southern Railway Company D. Credit Authorized by the Dept. (Attach credit letter) 110 Franklin Road SE **Box 28** Roanoke, VA 24042 **TOTAL AMOUNT DUE** This return must be postmarked by the 20th day of the month. 52,808 43 Make checks payable to: Travis A. Hulsey Jefferson County Department of Revenue Education Consumer Use Tax Return **IMPORTANT** Column A Column B 3/8 of 1% 0.00375 1% 0.01 If total tax due is not paid by due date, Total purchase price of new and used penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax. automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance. This return must be postmarked by the Total purchase price of farm machinery and 20th day of the month following the reporting period for which you are filing equipment, less trade-in allowance, and machinery used in mining, quarrying, to be considered a timely return. manufacturing or processing. Total purchase price of tangible personal By signing this return, I am certifying that property, other than that itemized in a & b this return, including any accompanying schedules or statements, has been purchased outside of Jefferson County for examined by me and is, to the best of my knowledge and belief, a true and storage, use, or consumption in this county. 5,280,842.97

General Tax Agent

12/13/2012

Date

Title

5 | 3 | 6 | 0

complete return for the period stated.

6

FEIN OR S.S. NUMBER

MAIL RETURN TO:

Jefferson County
Department of Revenue

P.O. Box 830710



**BIRMINGHAM AL 35283-0710** 

PO Box 830710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number: Check Number: Payment Number: 2000260726 Payment Date:

3560000334 8963170 12/14/2012

Email Address:

acctapcheckinquiry@nscorp.com 1-877-888-8489

Phone:

				Che	ck Total:	\$105,616.86
JEFFERSON 11/12	11/30/2012		4002095134	105,616.86	0.00	105,616.86
Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount

ONE HUNDRED PIVE THOUSAND SIX HUNDRED SIXTEEN DOLLARS

Pay To

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

05,616.86

fferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	December, 2012

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

٩.	Total	Gross	Tax	Due	(Total of	Col.	A&B	from	Page	2)	J
----	-------	-------	-----	-----	-----------	------	-----	------	------	----	---

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

57,686.53

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.



57,686 . 53

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	· <del>************************************</del>
	5,439,286.37

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jessica Parker

Please Print Name

Signature

General Tax Agent

Title

1/16/2013

Date

FEIN OR S.S. NUMBER
5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

COMMENCE TO THE TOTAL TO BE TO		
ferson County Department of Revenue P.O. Box 830710		
Birmingham, AL 35283-0710	Δ	Tot

NTH OF
B. Penalty if late: 10% of

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE **Box 28** Roanoke, VA 24042

Α.	Total	Gross	Tax	Due	(Total	of (	Col.	A&B	from	Page	2	١
----	-------	-------	-----	-----	--------	------	------	-----	------	------	---	---

- otal tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

2

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

57,686 . 52

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	5,439,268.37

3

6

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete certification for the period stated. complete return for the period stated.

6

Jessica Parker

Please-Print Name

Signature

General Tax Agent

Title

1/16/2013

Date

FEIN OR S.S. NUMBER

MAIL RETURN TO:

Jefferson County Department of Revenue P.O. Box 830710



Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032 NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710 Vendor Number: 3560000334 Check Number: 8968450 Payment Number: 2000282868 Payment Date: 01/17/2013

Email Address: acctapcheckinquiry@nscorp.com

Phone: 1-877-888-8489

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 12/12	12/31/2012	ab8xw jefferson county s&u december 2012	4002294011	115,373.05	0.00	115,373.05
			)	Che	ck Total;	\$115,373.05

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Wachovia Bank, N.A.

Number 8968450

Norfolk Southern Railway Company, vendor account
For Itself and/or as Agent for Operating Subsidiaries and Corporate Affiliates

68-7270 2560

DATE: 01/17/2013

ONE HUNDRED FIFTEEN THOUSAND THREE HUNDRED SEVENTY-THREE DOLLARS AND 05 CENTS

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Pay To PAY \$\*\*\*\*115,373.05

VOID AFTER 180 DAYS

Case 11-05736-TBB9 Doc 2343-3 Filed 01/30/14 Entered 01/30/14 16:13:33 Des

### EXHIBIT C

TO

MOTION REQUESTING ALLOWANCE OF ADMINISTRATIVE CLAIMS OF NORFOLK SOUTHERN RAILWAY COMPANY

Jefferson County, Alabama
Department of Revenue
716 Richard Arrington, Jr. Blvd. N
Room A-100
Birmingham, AL 35203

## DIRECT PETITION FOR REFUND

The undersigned hereby makes application for refund of Four Hundred and Twenty-two Thousand, Forty-five and 94/100 Dollars (\$422,045.94) of Jefferson County consumer use and educational consumer use tax paid by said undersigned to Jefferson County, Alabama for the period January through May of 2013, which amount was erroneously paid, paid in excess of the amount due, or was paid through mistake of fact or law. The reasons for the refund claim are as follows:

Norfolk Southern Railway Company ("NS") requests a refund of the Jefferson County consumer use and educational consumer use tax it paid to Jefferson County, on the purchase of diesel fuel for rail transportation purposes. The imposition of use tax on the purchase of diesel fuel for rail transportation purposes in Alabama has been found by the United States Court of Appeals for the Eleventh Circuit in CSX Transportation, Inc. v. Alabama Department of Revenue, 720 F.3d 863 (11th Cir. 2013) to violate Section 306 of the Railroad Revitalization and Regulatory Reform Act of 1976, now codified as 49 U.S.C. § 11501. The principal competitors of NS, on-road motor carriers and carriers by ship, barges and other vessels engaged in interstate commerce, are exempt from Jefferson County use tax on their purchase or consumption of diesel fuel. As held by the Eleventh Circuit, the imposition of Jefferson County use tax on NS' purchase and/or of diesel fuel is discriminatory and unlawful where its principal competitors are exempt from Jefferson County use tax on their purchases or consumption of diesel fuel.

Copies of NS' Jefferson County Consumer Use and Educational Consumer Use Tax Returns for January through May of 2013, together with copies of NS' checks in payment of the use tax shown on said Returns, are attached.

Norfolk Southern Railway Company 110 Franklin Road, SE, Box 28 Roanoke, VA 24042-0028 Telephone No.: (540) 524-5728

FEIN: 53-6002016

Account No.: 014074 - RA

Norfolk Southern Railway Company

Bv

Name: Michael F. Cox

Title: AVP - Tax Admin

# Amounts Paid to Jefferson County for Consumer Use and Educational Consumer Use Tax on Deisel Fuel Only (DFO) Jan.-May 2013

	Jefferson Co	Jefferson Co Tax (incl
Taxes on DFO	Taxable Base	Education Tax)
Jan 2013	\$5,220,470.00	\$104,409.40
Feb 2013	\$4,348,727.50	\$86,974.55
Mar 2013	\$4,156,314.50	\$83,126.29
Apr 2013	\$4,053,825.50	\$81,076.51
May 2013	\$3,322,959.50	\$66,459.19
	Total	\$422,045.94

fferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	January, 2013

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A.	<b>Total Gross</b>	Tax Due	(Total of	Col. A&B	from	Page 2	١

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

70,693.03
. 01000.00

"	7	Λ1	A 1	RACI.	INTE	DHE	

This return must be postmarked by the 20th day of the month.

\$

70,693 .03

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or ther consumption in Jefferson County, less ade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	7,069,302.99

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jessica	Parker	
1	Please Print Name	
KAS	sica tanto	
1	Signature	

Tax Agent	
Title	
2/14/2013	
Date	

W. Line	FEI	N C	DR .	S.S	. N	UM	BE	R_
5	3	6	0	0	2	0	1	6
			$\sqcup$	L	Ц	Щ		L

MAIL RETURN TO:

Jefferson County

Department of Revenue
P.O. Box 830710

### JEFFERSON COUNTY, ALABAMA

rerson County Department of Revenu Birmingham, AL 35283-0		A. Total Gross Tax Due (Total	
	OR THE MONTH OF anuary, 2013	B. Penalty if late: 10% of total	70,693.03 tax. (Line A above)
o be used ONLY by the company to whom	n issued"	C. Interest if late: Total tax x .0	01 (For each month late)
Norfolk Southern Railway Company 110 Franklin Road SE Box 28		D. Credit Authorized by the De	ppt. (Attach credit letter)
Roanoke, VA 24042			TOTAL AMOUNT DUE
		\$	This return must be postmarked by the 20th day of the month
		Ψ	70,693 . 03  Make checks payable to: Travis A. Hulsey
Total purchase price of new a automotive vehicles, truck trail semi-trailers purchased for storage ther consumption in Jefferson Cou	and used 3/8 of lers and e, use or	tion Consumer Use Tax F olumn A Column B 1% 0.00375 1% 0.01	Return  IMPORTANT  If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.
Total purchase price of new a automotive vehicles, truck trail semi-trailers purchased for storage ther consumption in Jefferson Cou. ade-in allowance.  Total purchase price of farm machi equipment, less trade-in allowan machinery used in mining, q	and used 3/8 of lers and e, use or unty, less inery and nce, and	olumn A Column B	IMPORTANT  If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of
automotive vehicles, truck trail semi-trailers purchased for storag ther consumption in Jefferson Cou ade-in allowance.	ind used 3/8 of ers and e, use or unty, less inery and nce, and quarrying, personal in a & b bounty for	olumn A Column B	IMPORTANT  If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.  This return must be postmarked by the 20th day of the month following the reporting period for which you are filling to be considered a timely return.  By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and
Total purchase price of new a automotive vehicles, truck trail semi-trailers purchased for storage ther consumption in Jefferson Coulade-in allowance.  Total purchase price of farm machine equipment, less trade-in allowant machinery used in mining, quanufacturing or processing.  Total purchase price of tangible property, other than that itemized purchased outside of Jefferson Co	ind used 3/8 of ers and e, use or unty, less inery and nce, and quarrying, personal in a & b bounty for	olumn A Column B 1% 0.001	IMPORTANT  If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.  This return must be postmarked by the 20th day of the month following the reporting period for which you are filling to be considered a timely return.  By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.



**BIRMINGHAM AL 35283-0710** 

PO Box 830710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032 NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number: Check Number: 3560000334 8973906

Payment Number: 2000303502 Payment Date: 02/19/2013 Email Address: acctapcheck

02/19/2013 acctapcheckinquiry@nscorp.com

Phone:

1-877-888-8489

			ì	Check	Total:	\$141,386.06
JEFFERSON1/13	01/31/2013	ab8xw al jefferson county s&u january 2013	4002470449	141,386.06	0.00	141,386.06
Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount

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SOUTHERN

Norfolk Southern Railway Company, Vender Jaccount.

hovia Bank, N.A.

Number 8973906

2560

DATE: 02/19/2013

ONE HUNDRED PORTY ONE THOUSAND THREE HUNDRED EIGHTY SIX DOLLARS AND 06 CENTS

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Pay To PAY \$\*\*\*\*141,386.06

VOID AFTER 1801 DAYS

ARUNTA

fferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

MOODIN MONDEN	February, 2013
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A. Total Gross Tax Due (Total of Col. A&B from Page 2)
--

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

59,501.33

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

\$

59,501 .33

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	1% 0.01
	5 050 400 00
	5,950,133.29

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jessica	Parker	
1	Please	Print-Nam

N YW/W N Signature Tax Agent Title

3/14/2013

Date

FEIN OR S.S. NUMBER

5 3 6 0 0 2 0 1 6

MAIL RETURN TO:

Jefferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

iferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710 A. Total Gross Tax Due (Total of Col. A&B from Page 2) 59,501.32 FOR THE MONTH OF ACCOUNT NUMBER B. Penalty if late: 10% of total tax. (Line A above) February, 2013 "To be used ONLY by the company to whom issued" C. Interest if late: Total tax x .01 (For each month late) Norfolk Southern Railway Company D. Credit Authorized by the Dept. (Attach credit letter) 110 Franklin Road SE **Box 28** Roanoke, VA 24042 **TOTAL AMOUNT DUE** This return must be postmarked by the 20th day of the month. 59,501 .32 Make checks payable to: Travis A. Hulsey Jefferson County Department of Revenue Education Consumer Use Tax Return **IMPORTANT** Column A Column B 3/8 of 1% 0.00375 1% 0.01 If total tax due is not paid by due date, Total purchase price of new and used penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% automotive vehicles, truck trailers and semi-trailers purchased for storage, use or for each month, or part of other consumption in Jefferson County, less month, from due date of gross tax. trade-in allowance. This return must be postmarked by the 20th day of the month following the Total purchase price of farm machinery and equipment, less trade-in allowance, and reporting period for which you are filing machinery used in mining, quarrying, to be considered a timely return. manufacturing or processing. By signing this return, I am certifying that this return, including any accompanying Total purchase price of tangible personal property, other than that itemized in a & b schedules or statements, has been purchased outside of Jefferson County for examined by me and is, to the best of my knowledge and belief, a true and storage, use, or consumption in this county. 5,950,133.29 complete return for the period stated. Tax Agent Jessica Parker MAIL RETURN TO: FEIN OR S.S. NUMBER Please Print Name Title **Jefferson County** Department of Revenue 5 3 6 0 0 0 6 3/14/2013 P.O. Box 830710 Birmingham, AL 35283-0710 Signature Date



Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 **BIRMINGHAM AL 35283-0710** 

Vendor Number: Check Number: Payment Number: 2000322696

3560000334 8979141

Payment Date: Email Address:

03/15/2013 acctapcheckinquiry@nscorp.com 1-877-888-8489

Phone:

Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount
JEFFERSON 2/13	02/28/2013	ab8xw al jefferson county s&u february 2013	4002643230	119,002.65	0.00	119,002.65
				Check Total:		\$119,002.65

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NORFOLK SOUTHERN

Company

ruself and/or as Agent for Operating Subsidiaries and Corporate Affiliat

ONE HUNDRED NINETEEN THOUSAND TWE DOLLARS AND 65 CENT

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Pay To

efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	March, 2013

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

A۔٦	Total Gross	Tax Due	(Total of (	Col. A&B	from Page 2)
-----	-------------	---------	-------------	----------	--------------

B. Penalty if late: 10% of total tax. (Line A above)

C. Interest if late: Total tax x .01 (For each month late)

D. Credit Authorized by the Dept. (Attach credit letter)

64,928.04

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.



64,928 . 04

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

3/8 of 1% 0.00375	1% 0.01
	6,492,804.19

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jessica Parker	Tax Agent	FEIN OR S.S. NUMBER	MAIL RETURN TO:
Please Print Name	Title	5 3 6 0 0 2 0 1 6	Jefferson County Department of Revenue
	4/15/2013		P.O. Box 830710
Signature	Date		<sup>J</sup> Birmingham, AL 35283-0710

ifferson County Department of Revenue P.O. Box 830710 BirmIngham, AL 35283-0710 A. Total Gross Tax Due (Total of Col. A&B from Page 2) 64,928.03 ACCOUNT NUMBER FOR THE MONTH OF B. Penalty if late: 10% of total tax. (Line A above) March, 2013 "To be used ONLY by the company to whom issued" C. Interest if late: Total tax x .01 (For each month late) Norfolk Southern Railway Company D. Credit Authorized by the Dept. (Attach credit letter) 110 Franklin Road SE **Box 28** Roanoke, VA 24042 **TOTAL AMOUNT DUE** This return must be postmarked by the 20th day of the month. 64,928 . 03 Make checks payable to: Travis A. Hulsey Jefferson County Department of Revenue Education Consumer Use Tax Return IMPORTANT Column A Column B 3/8 of 1% 0.00375 1% 0.01 If total tax due is not paid by due date, Total purchase price of new and used penalty and interest must be added to tax. automotive vehicles, truck trailers and Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax. semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance. This return must be postmarked by the Total purchase price of farm machinery and 20th day of the month following the reporting period for which you are filing equipment, less trade-in allowance, and machinery used in mining, quarrying, to be considered a timely return. manufacturing or processing. Total purchase price of tangible personal By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been property, other than that itemized in a & b purchased outside of Jefferson County for examined by me and is, to the best of my storage, use, or consumption in this county. 6,492,804.19 knowledge and belief, a true complete return for the period stated. Jessica Parker Tax Agent MAIL RETURN TO: FEIN OR S.S. NUMBER Please Print Name Title Jefferson County Department of Revenue 3 6 0 0 2 5 0 6 4/15/2013 P.O. Box 830710 Birmingham, AL 35283-0710 Signature Date



Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 **BIRMINGHAM AL 35283-0710** 

Vendor Number: 3560000334 Check Number: 8985328 Payment Number: 2000347371 Payment Date:

04/17/2013

Email Address:

acctapcheckinquiry@nscorp.com

Phone: 1-877-888-8489

		•		Check Total:		\$129,856.07
JEFFERSON 3/13	03/31/2013	ab8xw al jefferson county s&u march 2013	4002844890	129,856.07	0.00	129,856.07
Invoice Number	Invoice Date	Comment	Document Number	Gross Amount		Net Amount

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NORFOLK

Company or itself and/or as Agent for Operating Subsidiaries and Corpol

ovia Bank,

ONE HUNDRED TWENTY-NINE THOUSAND EIGHT HUNDRED FIFTY-SIX DOLLARS AND 07 DENTS

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Pay To

129,856.07

Doc hibit Exhibit C Page 12 of 18

efferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

ACCOUNT NUMBER	FOR THE MONTH OF
	April, 2013

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

Α	Total Gross	Tay Dua	(Total of Col	APD 6	ram Daa-	٥,
Λ,	TOTAL GLOSS	Tax Due	( Loral of Col	. A&B ti	rom Page	21

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

	62,788.18
_	

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month.

62,788 . 18

Make checks payable to: Travis A. Hulsey

## Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	6,278,818.

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jes	sica Parker		
Λ	Please	Print Name	
()		() di	
M <	sa ca	PRIND	
1.0	Sign	ature	_

General Tax Agent Title

5/15/2013 Date

5	3	6	0	0	2	0	1	e
		_		_		_	_	-

FEIN OR S.S. NUMBER

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

afferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

	April, 2013
ACCOUNT NUMBER	FOR THE MONTH OF

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE **Box 28** Roanoke, VA 24042

A.	Total Gros	s Tax Due	(Total of Col.	. A&B from	Page 2)	
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- B. Penalty if late: 10% of total tax, (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

62,788.18

#### **TOTAL AMOUNT DUE**

This return must be postmarked by the 20th day of the month. 62,788 , 18

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Education Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or other consumption in Jefferson County, less trade-in allowance.

Total purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	6,278,818.

#### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true complete return for the period stated.

Jessica Parker

b

Please Print Name

Signature

General Tax Agent

Title

5/15/2013

Date

**FEIN OR S.S. NUMBER** 

5 3 0 0 0 6 **MAIL RETURN TO:** 

Jefferson County Department of Revenue P.O. Box 830710



Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710 Vendor Number: 3560000334 Check Number: 8990416 Payment Number: 2000367842

Payment Date: 05/16/2013
Email Address: acctapcheckinquiry@nscorp.com

Phone: 1-877-888-8489

				Che	ck Total:	\$125,576.36
JEFFERSON 4/13	04/30/2013	ab8xw al jefferson county s&u april 2013	4003022131	125,576.36	0.00	125,576.36
Invoice Number	Invoice Date	Comment	Document Number	Gross Amount	Discount	Net Amount

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NORFOLK SOUTHERN

Norfolk Southern Railway Company, Avendor account For Itself and/or as Agent for Operating Subsideries and Corporate Attributes

hovia Bank, N.A. Number 8990

88 7070

DATE: 05/16/2013

ONE HUNDRED TWENTY-FIVE THOUSAND FIVE HUNDRED SEVENTY-SIX DOLLARS AND 36 CENTS

JEFFERSON COUNTY DEPT OF REVENUE PO Box 830710 BIRMINGHAM AL 35283-0710

Pay Tc PAY \$\*\*\*\*125,576.36

VOID AFTER 180 DAYS

Lingue Lauren

Case 11-05736-TBB9 Doc 2343-4 Ried 01/30/44 Entered 01/30/14 13:

fferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710

FOR THE MONTH OF
May, 2013

"To be used ONLY by the company to whom issued"

Norfolk Southern Railway Company 110 Franklin Road SE Box 28 Roanoke, VA 24042

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Η.	TOTAL	CIUSS	Tax Due	t rotai (	טו עסו.	AGB	110m	rage	2)	

- B. Penalty if late: 10% of total tax. (Line A above)
- C. Interest if late: Total tax x .01 (For each month late)
- D. Credit Authorized by the Dept. (Attach credit letter)

47,599,61

1	$\sim$	T/	٦ı.	٨	3.00	$\sim$	INI	

This return must be postmarked by the 20th day of the month.

\$

47,599 .61

Make checks payable to: Travis A. Hulsey

### Jefferson County Department of Revenue Consumer Use Tax Return

Total purchase price of new and used automotive vehicles, truck trailers and semi-trailers purchased for storage, use or ther consumption in Jefferson County, less ade-in allowance.

Fotal purchase price of farm machinery and equipment, less trade-in allowance, and machinery used in mining, quarrying, manufacturing or processing.

Total purchase price of tangible personal property, other than that itemized in a & b purchased outside of Jefferson County for storage, use, or consumption in this county.

Column A 3/8 of 1% 0.00375	Column B 1% 0.01
	4,759,960.63

### **IMPORTANT**

If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax.

This return must be postmarked by the 20th day of the month following the reporting period for which you are filing to be considered a timely return.

By signing this return, I am certifying that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, a true and complete return for the period stated.

Jessica	Parker

Please Print Name

Signature

Tax Agent Title

6/13/2013

Date

FEIN OR S.S. NUMBER

MAIL RETURN TO:

Jefferson County
Department of Revenue
P.O. Box 830710

EDUCATION CONSUMER USE TAX RETURN fferson County Department of Revenue P.O. Box 830710 Birmingham, AL 35283-0710 A. Total Gross Tax Due (Total of Col. A&B from Page 2) 47,599.60 ACCOUNT NUMBER FOR THE MONTH OF B. Penalty if late: 10% of total tax: (Line A above) May, 2013 "To be used ONLY by the company to whom issued" C. Interest if late: Total tax x .01 (For each month late) Norfolk Southern Railway Company D. Credit Authorized by the Dept. (Attach credit letter) 110 Franklin Road SE **Box 28** Roanoke, VA 24042 **TOTAL AMOUNT DUE** This return must be postmarked by the 20th day of the month. S 47,599 .60 Make checks payable to: Travis A. Hulsey Jefferson County Department of Revenue Education Consumer Use Tax Return IMPORTANT Column A Column B 3/8 of 1% 0.00375 1% 0.01 Total purchase price of new and used If total tax due is not paid by due date, penalty and interest must be added to tax. Penalty is 10% of gross tax. Interest is 1% (.01) for each month, or part of month, from due date of gross tax. automotive vehicles, truck trailers and semi-trailers purchased for storage, use or ther consumption in Jefferson County, less ade-in allowance. This return must be postmarked by the Total purchase price of farm machinery and 20th day of the month following the reporting period for which you are filing equipment, less trade-in allowance, and machinery used in mining, quarrying, to be considered a timely return. manufacturing or processing. Total purchase price of tangible personal By signing this return, I am certifying that property, other than that itemized in a & b this return, including any accompanying schedules or statements. purchased outside of Jefferson County for has examined by me and is, to the best of my knowledge and belief, a true and storage, use, or consumption in this county. 4,759,960.63 a true complete return for the period stated. Jessica Parker Tax Agent MAIL RETURN TO: **FEIN OR S.S. NUMBER** Please Print Name Title Jefferson County 5 3 6 0 Department of Revenue 0 0 6 6/13/2013 P.O. Box 830710 Signature Birmingham, AL 35283-0710 Date



BIRMINGHAM AL 35283-0710

PO Box 830710

JEFFERSON COUNTY DEPT OF REVENUE

Norfolk Southern Corporation Accounts Payable 110 Franklin Road Roanoke, VA 24042-0032

NOTICE: The attached check is tendered in full payment of items stated below. If incorrect, return both check and statement.

Vendor Number: Check Number: Payment Number: 2000388147

3560000334 8995593 06/17/2013

Payment Date: Email Address:

acctapcheckinquiry@nscorp.com 1-877-888-8489

Phone:

JEFFERSON 5/13   05/31	1/2013	ab8xw al jefferson county s&u may 2013	4003196016	95,199.21	0.00	95,199.21
	ate		Number	Amount		

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Norfolk Southern Railway

MINETY FIVE THOUSAND ONE HUNDRED NINETY NINE DULLARS

JEFFERSON COUNTY DEPT OF REVENUE Pay PO Box 830710 To

**BIRMINGHAM AL 35283-0710** 

Mar 18