

# PENNSYLVANIA SYSTEM

(PITTSBURGH, OIL CITY, ERIE AND EAST)

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## ACCOUNTING DEPARTMENT

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May 11, 1921.

### NOTICE TO TICKET RECEIVERS, PASSENGER CONDUCTORS, TRAIN COLLECTORS AND TICKET AGENTS

Ticket Receivers, Passenger Conductors, Train Collectors and Ticket Agents will be governed by the following instructions in carrying into effect Tariff I. C. C. 6438, Rules and Regulations for the Collection of Train Fares, effective May 15, 1921:

#### *TICKET RECEIVERS, PASSENGER CONDUCTORS AND TRAIN COLLECTORS.*

##### **CONDUCTOR'S TRAIN FARE RECEIPTS.**

1. The Passenger Department will furnish Conductor's Train Fare Receipts to Ticket Receivers for issue to Conductors and Train Collectors. Record of their receipt and issue must be entered in Ticket Receivers' stock book, and summary included in Monthly Report of Tickets, Memoranda, etc., furnished.
2. Ticket Receivers will require Conductors and Train Collectors to sign sub-invoice for Conductor's Train Fare Receipts furnished.
3. Conductors and Train Collectors must show, on cash report for each train, the commencing and closing numbers of Conductor's Train Fare Receipts and the number issued.

##### **DUPLEX MEMORANDA.**

4. On and after May 15, 1921 until the stock on hand is exhausted, Duplex Memoranda will be used as a substitute for Conductor's Train Fare Receipts, in accordance with instructions issued by the Passenger Department.
5. In the use of Duplex Memoranda, Conductors and Train Collectors will collect five cents excess under the conditions described in the tariff above mentioned. When excess is not collected they will cancel duplex in the space "NO EXCESS COLLECTED." In all instances, whether or not excess is collected, the portion of duplex heretofore retained by the Conductor, known as the Auditor's portion, should be given to the passenger, and the portion heretofore known as the passenger's portion should be retained by the Conductor and delivered to the Ticket Receiver with cash report.
6. In the preparation of Duplex Memoranda for

Cash fare in connection with scrip and  
Additional Charge in connection with ticket,

both portions of the memorandum must be endorsed to show the information heretofore shown only on the Auditor's portion.

## REVENUE TAX.

7. Excess fare of five cents collected in accordance with I. C. C. 6438, Rules and Regulations for Collection of Train Fares, is subject to Revenue Tax, which must be collected on the Tariff Fare and the five cents Excess Fare combined.

For example:

- a. When excess must be collected in connection with a Tariff Fare of \$1.06, the Train Fare becomes \$1.11, and Tax (9 cents applicable to that amount) must be collected.
- b. When excess must be collected in connection with a Tariff Fare of 42 cents, the Train Fare becomes 47 cents, and Tax (4 cents applicable to that amount) must be collected.
- c. When excess must be collected in connection with a Tariff Fare of 37 cents, the Train Fare becomes 42 cents, and as that amount is less than the minimum taxable fare (43 cents), no Tax should be collected.

## CASH REPORTS.

8. In reporting fares on cash reports, conductors will continue to explain the non-collection of excess by using the letters which refer to the printed notes at the foot of the report.

## INTER-SUBURBAN TRAINS.

9. On the System Pittsburgh, Oil City, Erie and West, the penalty to be retained by the railroad company is 10 cents; therefore, conductors of inter-suburban trains will be governed as follows in regard to the collection of excess:

- a. With cash fares local to the lines east of Pittsburgh, and with through cash fares from east of Pittsburgh to west thereof, FIVE CENTS SHOULD BE COLLECTED, in accordance with provisions of Tariff I. C. C. No. 6438.
- b. With cash fares local to the lines west of Pittsburgh, or through fares from west of Pittsburgh to east thereof, TEN CENTS SHOULD BE COLLECTED, in accordance with provisions of Tariff P. S. C. No. 219.

## TICKET AGENTS.

### CONDUCTOR'S TRAIN FARE RECEIPTS AND DUPLEX MEMORANDA NOT REDEEMABLE.

10. Conductor's Train Fare Receipts are not redeemable, and passengers making claim for refund should be informed that the portion given to them is merely a receipt for fare paid.

11. The portion of Duplex Memoranda, which, as a substitute for Conductor's Train Fare Receipts, will be issued to passengers on and after May 15, 1921 until the stock is exhausted, will be the portion on which the Passenger Traffic Manager's name appears in regular type and which contains the following sentence:

"This portion of memorandum is of no value except to the conductor, who must forward it to the office of the Railroad according to instructions."

**This portion of Duplex Memoranda must not be redeemed.**

### DUPLEX REDEEMABLE.

12. The Duplex Memoranda, issued to passengers prior to May 15, 1921, are the portions containing the contract printed in a solid black block to which facsimile signature of the Passenger Traffic Manager is appended. These portions should be redeemed at Ticket Agencies as heretofore.

APPROVED:

**E. A. STOCKTON,**

Comptroller,  
Philadelphia, Pa.

**J. W. ORR,**

Comptroller,  
Pittsburgh, Pa.

**W. B. KRAFT,**

Auditor of Revenue.

**F. E. ATKINS,**

Auditor of Local Passenger Traffic.

**H. M. LANGWORTHY,**

Auditor of Local Passenger Traffic.