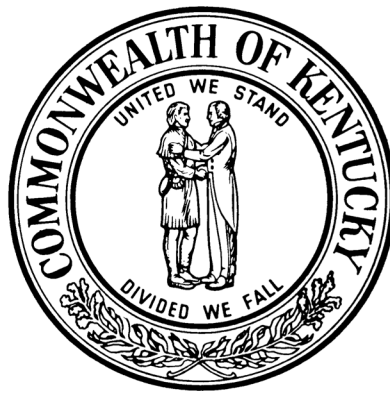


# Property Tax Forms and Instructions for Public Service Companies



COMMONWEALTH OF KENTUCKY

OFFICE OF PROPERTY VALUATION

DEPARTMENT OF REVENUE



**TAXPAYER ASSISTANCE AND MAILING ADDRESS**

Kentucky Department of Revenue  
Office of Property Valuation  
Public Service Branch, Station 32, Fourth Floor  
501 High Street  
Frankfort, KY 40601-2103  
(502) 564-8175  
(502) 564-8192 (fax)  
*www.revenue.ky.gov* (Internet)

**The following property tax returns and schedules are included in this packet and are available from *www.revenue.ky.gov* or upon request.**

Revenue Form 61A200	Public Service Company Property Tax Return
*Schedule A	Report of Total Unit System and Kentucky Operations
Schedule B	Report of Kentucky Vehicles, Carlines and Watercraft
Schedule C	Report of Operations—Balance Sheet
Schedule D	Report of Operations—Income Statement
Schedule D1	Gross Revenue and Mergers
Schedule E	Filing Extension Application
Schedule I	Business Summary by Taxing District
*Schedule J	Property Summary by Taxing District
Schedule K	Operating Property Listing by Taxing District
Schedule K2	Nonoperating Property Listing by Taxing District
Schedule L	Report of Allocation Factors
Schedule M	Report of Property and Business Factors for Interstate Railroad and Sleeping Car Companies
Schedule N1–N3	Report of Leased Real and Personal Property
Schedule O	Railroad Private Car Mileage Report
Schedule R	Report of Property Subject to the Pollution Control Tax Exemption
*Schedule S1 & S2	Report of Owned & Leased Land By Taxing District
Schedule U	Industrial Revenue Bond Property
Schedule Z	Report of Property Located in a Foreign Trade Zone
Revenue Form 61A209	Public Service Company Sales
Revenue Form 41A720-CI	Application for Coal Incentives Tax Credit <i>(available on Web site or upon request)</i>

\* These forms should be downloaded and completed in Excel format. They can be found at [www.revenue.ky.gov](http://www.revenue.ky.gov)

**The Kentucky Department of Revenue  
Mission Statement**

*As part of the Finance and Administration Cabinet, the mission of the Kentucky Department of Revenue is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens.*

\* \* \* \* \*

*The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.*

## **Reminder**

Effective with the December 31 (January 1 assessment year), the Department issued two new public service forms.

**61A200, Schedule S—Report of Owned & Leased Land by Taxing District**

**61A200, Schedule R—Report of Property Subject to the Pollution Control Tax Exemption**

**61A216—Application for Pollution Control Tax Exemption Certificate**

These forms were created to improve administration of the Public Service Company tax laws and to provide property tax services in a fair and efficient manner for the benefit of the Commonwealth, the County government, and its citizens. The 'Schedule S—Report of Owned and Leased Land by Taxing District' was created to ensure that all owned and leased land parcels are identified and properly taxed at its true standard of fair market value. The information will also be used to update local tax records held by the Property Valuation Administrator (PVA) and to ensure there are no duplications. This schedule will assist in this important process.

Tangible property qualifying for pollution control is subject to a state rate only. A taxpayer must have an approved pollution control exemption certificate issued by the Kentucky Department of Revenue. Applications for pollution control tax exemption certificates can be submitted using Form 61A216. List qualifying property on Schedule R. The 61A216—Application for Pollution Control Tax Exemption Certificate can be found on [www.revenue.ky.gov](http://www.revenue.ky.gov)

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The Kentucky Department of Revenue has made all returns and schedules available on the newly created web site — [www.revenue.ky.gov](http://www.revenue.ky.gov) .

All public service companies should download the general PSC packet (Form 61A200(P)). Taxpayers who take advantage of this service can save the Commonwealth of Kentucky significant budget resources, resources that can then be spent on other taxpayer needs.

Below are the required forms for your industry:

Type of Company	Property Tax Return and Schedule Required
Electric Utilities, Electric Power Companies, & Marketing/Resellers, Solar, Wind & Hydro Energy Companies Railroad Companies	61A200 & Schedules A, B, C, D, D1, I, J, K, K2, L, N1–N3, R, S, U, CI, Z 61A200 & Schedules A, B, C, D, D1, I, J, K, K2, M, N1–N3, O, O2, R, S, U, Z
Sewer & Water Companies Gas Utilities, Transmissions & Marketing/Resellers Gas Companies, Gas Pipeline Oil Transmission Companies	61A200 & Schedules A, B, C, D, D1, I, J, K, K2, L, N1–N3, R, S, U 61A200 & Schedules A, B, C, D, D1, I, J, K, K2, L, N1–N3, R, S, U, Z 61A200 & Schedules A, B, C, D, D1, I, J, K, K2, L, N1–N3, R, S, U, Z

Public service property tax returns are due April 30 of each tax year. Extensions may be granted for 30 days if the extension is requested in writing before April 30 **and includes a report detailing any increases or decreases in property of \$50,000 or more in any taxing jurisdiction** (KRS 136.130). Incomplete extension requests will be denied and a penalty may apply. No extension will be granted beyond May 30. Schedule E, Filing Extension Application, Form 61A200(E), is available separately online.

Detailed information regarding filing, penalties, the assessment process, etc., are included in the instructions. Returns and extension applications should be mailed to: **Kentucky Department of Revenue, Division of State Valuation, Public Service Branch, 501 High Street, Fourth Floor, Station 32, Frankfort, KY 40601-2103**, telephone (502) 564-8175, fax (502) 564-8192.

## CLASSIFICATION OF PUBLIC SERVICE PROPERTY

The Department of Revenue prescribes the following classification of property to be used by the public service companies.

<b>Type of Property</b>	<b>Classification</b>
Unmined Coal	Real Estate
Leasehold	Real Estate
Oil & Gas Wells	Real Estate
Underground Pipelines (Transmission Oil, Gas & Water)	Real Estate
Conduits	Real Estate
Stored Gas, Oil & Coal (Noncurrent)	Real Estate
Stored Gas (Current)	Tangible Personal
Gas Compressors	Tangible Personal
Oil Lifting Units	Tangible Personal
Oil Storage Tanks	Tangible Personal
Television Cable	Tangible Personal
Oil Gathering Lines	Tangible Personal
Electric Transmission Lines	Tangible Personal
Electric Distribution Lines	Tangible Personal
Meters & Regulators	Tangible Personal
Underground Cables	Tangible Personal
Telephone Lines	Tangible Personal
Wire in Underground Conduits	Tangible Personal
Towers, Structures & Supports	Tangible Personal
Electric Substations/Transformers	Manufacturing Machinery
Machinery & Equipment Used in the Manufacture of Gas	Manufacturing Machinery
Solar Energy Panels	Manufacturing Machinery
Wind Energy Turbines	Manufacturing Machinery
Inverters, Converters, Transformers for Solar & Wind Energy Systems	Manufacturing Machinery
Water Treatment Equipment	Manufacturing Machinery
Personal Property Certified Under KRS 224.01-300 by Sales & Use Tax	Pollution Control

For other types of property please see KRS 132.020 and KRS 132.200.

**INSTRUCTIONS FOR FILING  
PUBLIC SERVICE COMPANY  
PROPERTY TAX RETURN**

**INTRODUCTION**

This packet has been designed for a select group of public service companies who are required by KRS 136.120 through KRS 136.180 to file Kentucky property tax returns. It contains the necessary returns, schedules and instructions for this purpose.

**WHO MUST FILE (KRS 136.120)**

In accordance with state law, every railway company, sleeping car company, chair car company, dining car company, gas company, water company, bridge company, street railway company, interurban electric railroad company, express company, electric light company, electric power company, commercial air carrier, air freight carrier, pipeline company, privately owned regulated sewer company, railroad car line company and every other like company, business or association performing any public service shall file property tax returns, schedules, regulatory reports and other such facts as the Department of Revenue, Office of Property Valuation may require.

The Department of Revenue, Office of Property Valuation shall have the sole responsibility to value and assess all of the property of every corporation, company, association, partnership, or person performing any public service, including those mentioned above and all others to whom this section may apply.

**WHAT TO FILE (KRS 136.130–KRS 136.140)**

All specified public service companies, with the exception of Commercial Passenger and Freight Airlines, Commercial Watercraft, Rural Electric Cooperatives, and Telecommunication Service Providers are required to file Revenue Form 61A200, Public Service Company Property Tax Return, and all accompanying schedules (A through U). In addition to these returns, any public service company that is regulated in any capacity by a federal or Kentucky authority **must** submit a copy of the annual report filed with that authority. **Also, all companies must submit a copy of their annual report to stockholders and/or parent company annual report.** Companies who have bought or sold any operating property must include detailed information regarding the transaction.

All returns, reports and schedules shall cover a period of 12 months ending December 31. Taxpayers may substitute individual schedules on taxpayer form as long as all information requested is supplied.

<b>Type of Company</b>	<b>Supplementary Reports Required</b>
Electric utility Gas utility & pipeline Gas transmission Gas & electric utility Electric & gas marketing/ resellers	KY Public Service Commission annual report and FERC annual report and stockholders report
Oil transmission	FERC annual report and stockholders report
Railroads	ICC annual report and stockholders report
Solar, Wind & Hydro Electric	Audited Financial Statements

**Type of Company**

Privately owned sewer

Water

**Supplementary Reports Required,  
*continued***KY Public Service Commission  
annual reportKY Public Service Commission  
annual report and stockholders  
annual report**WHEN TO FILE**

All public service companies as specified in KRS 136.120(1) shall make, file and deliver to the Office of Property Valuation on or before April 30 of each year the required tax returns, schedules, regulatory reports and other such facts covering the preceding calendar year.

**WHERE TO FILE**

All tax returns, schedules and regulatory reports must be mailed to the following address:

Kentucky Department of Revenue  
Office of Property Valuation  
Public Service Branch, Station 32, Fourth Floor  
501 High Street  
Frankfort, KY 40601-2103

**FILING EXTENSIONS (KRS 136.130)**

A taxpayer may be granted a 30-day extension for filing the public service company property tax return if it requests the extension before the due date of the return and includes with the extension request a report of any increases or decreases in property of \$50,000 or more in any taxing jurisdiction.

Upon written application, the Office of Property Valuation **may** grant an extension when in its judgment an extension is deemed necessary and proper.

No extension will be granted beyond May 30. See Schedule E.

**LATE FILING PENALTY (KRS 132.290)**

Any public service company that fails to timely complete, file and deliver the required tax return, schedules and regulatory reports on or before the due date, shall pay a minimum penalty of 10 percent of the total taxes due.

**PENALTY FOR NONCOMPLIANCE  
(KRS 136.150, KRS 136.990, KRS 132.290)**

If any public service company fails to report as required by KRS 136.130 and KRS 136.140 on or before April 30 of each year, the Office of Property Valuation shall ascertain the required facts and determine the assessment values in such a manner and by such means as it deems proper, at the cost of the company failing to comply with state law.

The penalty for failure to file is 20 percent of the total taxes due.

Furthermore, any public service company, or officer thereof, that willfully fails or refuses to make, file and deliver reports as required by KRS 136.130 and KRS 136.140 shall be fined \$1,000, and \$50 for each day the reports are not made after April 30 of each tax year. In addition, civil action may be brought to compel the company or officer thereof to make the required reports.

## **DETERMINATION OF THE ASSESSMENT (KRS 136.160)**

Each year the Office of Property Valuation shall determine the fair cash value of the operating property (real estate, tangible and franchise) of a public service company as a unit. This unit value shall then be apportioned to Kentucky based on the average of the property factor and the business factor.

The property factor shall fairly reflect the amount of operating property owned and/or leased in Kentucky compared to the total amount of operating property owned and/or leased everywhere. The business factor shall fairly reflect the utilization of the operating property owned and/or leased in Kentucky compared to the utilization of operating property owned and/or leased everywhere. These factors may be a single factor or an average of several factors.

The nonoperating tangible and nonoperating intangible property of public service companies shall be valued separately using the same fair cash value standard as utilized by the county assessor. The value is **not** apportioned.

Public service companies that own mineral resources that are reported on Revenue Forms 62A384-O, Oil Property Tax Return; and 62A384-G, Natural Gas Property Tax Return, must include copies of these reports with the public service company tax return. The assessment for mineral property is considered nonoperating real estate and will be in addition to the assessment for a company's operating property. The mineral property must be itemized on Schedule K in order to situs such property.

## **ALLOCATION OF THE ASSESSMENT (KRS 136.170)**

Once the operating property is valued as a unit, the department shall allocate the assessed value in this state among the county, school, city and/or other special taxing jurisdictions.

Nonoperating tangible property shall be allocated to the county, school, city and/or other special taxing jurisdictions where the property is located.

Nonoperating intangible property is taxable for state purposes only at the same rate as the intangible property of other taxpayers not performing public services.

## **NOTIFICATION OF ASSESSMENT (KRS 136.180)**

Each year the Office of Property Valuation shall determine the assessed value of the operating property and other property of a public service company and notify the company by mail of the assessment amount and the state tax liability.

Once the valuation has been finalized, the Office of Property Valuation shall immediately certify the assessment to the county clerk of each county in which any of the operating property or nonoperating tangible property is liable to local taxation. The county clerk shall then certify the assessment to the proper collecting officer of the county, school, city and/or special taxing jurisdiction for collection.

**Effective January 1, 2006, the Department of Revenue shall bill, collect and distribute all state and local property taxes for all commercial water transportation companies. Any fees owed to the Department of Revenue by any local taxing district shall be deducted before any distribution is made to any local taxing district under the provisions of this subsection.**

## **WHERE TO SEND YOUR PROTEST**

**All protests must be mailed to the following address:**

**Finance and Administration Cabinet  
Department of Revenue  
Office of Property Valuation  
Public Service Branch, Station 32, 4<sup>th</sup> Floor  
501 High Street  
Frankfort KY 40601-2103**

## **PROTESTING YOUR ASSESSMENT (KRS 131.110, KRS 136.180(2), KRS 134.590 and 103 KAR 1:010)**

The Department of Revenue is required to mail to the taxpayer a notice of any property assessed. The assessment shall be final if not protested in writing to the Department of Revenue, within 60 days from the date of the notice of assessment or the assessment will become final and the state taxes will be due. Such protest shall be accompanied by a supporting written statement setting forth the grounds upon which the protest is made. The supporting statement must set forth whether the protest is based on a factual disagreement and/or disagreement in the interpretation of the applicable statutes. If there are disputed factual issues, the taxpayer must provide financial statements, records, assessments or other documents which will allow the Department of Revenue some basis for reconsideration. Further, the statement must clearly identify the specific portion(s) of the assessment to which the protest relates.

**KRS 136.180**, no appeal shall delay the collection or payment of taxes based upon the assessment in controversy. The taxpayer shall pay all state, county and other local jurisdictional taxes due on the valuation which the taxpayer claims as the true value as stated in the protest filed under KRS 131.110. Once the appeal is finalized and the valuation finally determined, the taxpayer shall be billed for any additional tax and interest (at the rate as defined in KRS 131.010(6)) from the date the tax would have become due if no appeal had been taken. The provisions of KRS 134.015 shall apply to the tax bill.

Any nonprotested portion (your claimed value) of the assessment becomes final at the end of the 60-day protest period. If you protest your assessment, payment of your state and local tax on the claimed value is due with your protest letter. Your protest letter must clearly and logically identify how your claimed valuation was determined and must specify the value which you claim to be the true value of property. The Kentucky claimed value must be (1) classified into the various state property tax classifications, (2) the state tax must be calculated on the classified claimed value and (3) the claimed value must be properly allocated to the affected local taxing jurisdictions.

After a timely protest has been filed, the taxpayer **may** request a conference with the Office of Processing & Enforcement, Division of Protest Resolution.

The Division of Protest Resolution is responsible for resolving tax controversies (protests) on a fair and equitable basis.

Finance and Administration Cabinet  
Department of Revenue  
Office of the Commissioner  
Division of Protest Resolution  
Station 7, 10<sup>th</sup> Floor  
P O Box 3  
Frankfort KY 40602-0003



The taxpayer may appear in person or by representative. All taxpayers represented by attorney or tax agent must file a power of attorney with the Division of Protest Resolution. Further conferences may be held by mutual agreement. Consideration is given to additional information presented by the taxpayer at the conference.

If the taxpayer's protest of an assessment or refund denial cannot be resolved through correspondence and/or conferences, the Division of Protest Resolution shall issue a written final ruling on any matter still in controversy to be mailed to the taxpayer. The ruling shall state that it is a final ruling of the department, the issues of controversy, the taxpayer's position, the department's position and the procedure for prosecuting an appeal to the Kentucky Claims Commission (KCC).

The taxpayer may request a final ruling from the Division of Protest Resolution at any time after filing a timely protest. When it is requested, the department shall issue such ruling within 30 days from the date the request is received.

After the final ruling has been issued, the taxpayer may appeal to the KCC.

**KENTUCKY CLAIMS COMMISSION (KCC)**  
**(KRS 131.340—KRS 131.370, KRS 136.050,**  
**103 KAR 1:010, 802 KAR 1:010)**

If a taxpayer desires to appeal a final ruling of the Division of Protest Resolution, the taxpayer must apply for a hearing before the KCC within 30 days from the date of issuance of the final ruling.

The appeal must be filed in quintuplicate; contain a brief statement of the law and the facts in issue; contain the petitioner's or appellant's position regarding the law, facts or both; and must contain the petitioner's position regarding the protest and include a copy of the final ruling with each copy of the petition of appeal. The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted. The commission will set a date for a formal hearing and notify the taxpayer.

On the basis of the hearing, briefs and other documents, the commission will issue a written order which will affirm, reverse, modify or remand the final ruling, and will forward a copy of the order to the taxpayer, Division of Protest Resolution and the Office of Property Valuation.

Assessments upheld by the commission shall be due and payable 30 days after the date of the commission's order. All taxes (state, county, school, city and other special taxing jurisdictions) found to be due on any protested assessment or portion thereof shall begin to bear interest at the appropriate

rate per annum on the 61st day after the KCC acknowledges receipt of the protest, but in no event shall interest begin to accrue prior to January 1 following April 30 of the year in which the returns, schedules and regulatory reports are due.

Any party aggrieved by a final order of the KCC may, within 30 days after such order becomes final, file an appeal with the Franklin Circuit Court or the circuit court of the county in which the aggrieved party resides or conducts his place of business.

**PAYMENT OF TAX (KRS 131.110 and KRS 136.050)**

All state taxes assessed against any public service company under the provisions of KRS 136.120 to KRS 136.200 shall be due and payable 60 days from the date of the notice of assessment, unless otherwise protested. State taxes are payable to the "Kentucky State Treasurer."

If you intend to pay your state taxes assessed against a public service company by use of the Coal Incentive Tax Credit granted under KRS 141.110, you must file the Coal Incentive Tax Credit Certificate with this return.

All county, school, city and other special taxes shall be due and payable 30 days after a notice of tax due is issued by the designated collecting officer, unless otherwise protested.

**FAILURE TO PAY TAX (KRS 136.050, KRS 136.990)**

Every public service company that fails to pay its state, county, school, city and other special taxes when due shall be deemed delinquent, subject to a 10 percent penalty on the tax due and thereafter subject to interest at the appropriate rate as defined in KRS 131.010(6). In addition, a 20 percent cost of collection fee will be added to liabilities that have become final, due and owing.

Furthermore, any public service company that willfully fails to pay its taxes, penalty and interest, shall be fined \$1,000 and \$50 for each day the same remains unpaid to be recovered by indictment or civil action, of which the Franklin Circuit Court shall have jurisdiction.

**AMENDED RETURNS**

Adjustments to assessments will only be considered if amended data is supplied before the protest period expires or as part of the supporting documentation included with a protest.

To amend any portion of the return, submit a new schedule with "AMENDED," the date submitted and a signature and title of the person filing the amendment written on each page of the amended schedule or on a cover page.

**Forms may be obtained from:**  
*www.revenue.ky.gov* (Internet)

<b>Other Reports Required</b>
All companies are required to submit a complete copy of their Public Service Commission Annual Report, FERC Report, and ICC Report.
Also, a copy of stockholder's annual report, parent company's annual report, organization's financial statements, organizational chart and informational reports, copy of all sales/merger/exchange agreements and completion of the appropriate sales form (Revenue Form 61A209) are required as well as the other reports requested on page 1.
(KRS 136.130 and KRS 136.140)

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**PUBLIC SERVICE COMPANY PROPERTY TAX RETURN**  
**For Year Ending December 31, 20\_\_**

*This return must be filed with the  
Office of Property Valuation between  
January 1 and April 30.*

Office of Property Valuation  
Public Service Branch  
501 High Street, Fourth Floor, Sta. 32  
Frankfort, Kentucky 40601-2103  
(502) 564-8175

▶ See Instructions

**DUE DATE:**  
**April 30**

	<b>Type of Public Service Company</b>
	<b>Type of Ownership</b> <input type="checkbox"/> Foreign <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Individual <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Other

<b>Taxpayer Name 1</b>					LEAVE BLANK	
Name 2					GNC	
Address 1					Postmark	
Address 2						
City	State	ZIP Code	FEIN			
Contact Person					Preaudit	
Phone ( ) ( )	Fax ( ) ( )		E-Mail			

<b>Tax Agent Name 1</b>					<b>Taxpayers completing this return must complete the agency portion in order to maintain an agent status.</b>  <b>Agents completing this return must have a current power of attorney on file with the Kentucky Department of Revenue or include one.</b>	
Name 2						
Address 1						
Address 2						
City	State	ZIP Code	FEIN			
Contact Person						
Phone ( ) ( )	Fax ( ) ( )		E-Mail			

**Which address above is to be used for mailing the assessment notice, tax bills and certifications?**  
 Taxpayer Address                       Other \_\_\_\_\_  
 Tax Agent Address

**Is your company affiliated with any other companies? (Parent/Subs)**                       Yes     No  
If yes, submit organizational chart and informational reports. (KRS 136.130 and 136.140)

**Has an independent authority or agency valued your property?**                       Yes     No  
If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140)

**Has the company or a fraction thereof sold, been purchased or merged within the last year?**     Yes     No  
If yes, complete the appropriate informational report, Revenue Form 61A209, included in this packet.

**Has your company filed bankruptcy within the last three years?**                       Yes     No  
If yes, provide the district in which the case was filed, the petition date and the case number.

**Do you intend to claim the Clean Coal Incentive Credit?**                       Yes     No  
If yes, provide a copy of the Coal Incentive Tax Credit Certificate. (KRS 141.428)

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

\_\_\_\_\_ Signature                      \_\_\_\_\_ Title                      \_\_\_\_\_ Date



**Schedule A**  
**“Report of Total Unit System and Kentucky Operations”**

**This form is available in an Excel format  
at the Department of Revenue Web site:**

*www.revenue.ky.gov*

**You are required to complete and submit this schedule.**

**Failure to properly complete and submit all required schedules, including Schedule A, the Department of Revenue shall impose a minimum penalty of 10 percent upon the total state taxes due.**

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**REPORT OF KENTUCKY VEHICLES,  
CAR LINES AND WATERCRAFT**



For Year Ending December 31, 20\_\_

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**KENTUCKY APPORTIONED VEHICLES**

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Effective January 1, 2007, KRS 136.188 requires the Kentucky Transportation Cabinet to collect an annual registration fee on all trucks, tractor and buses operating on route or as part of a system that is partly within and partly outside Kentucky. Such payment shall be made to the Transportation Cabinet either directly, in the case of a vehicle based in Kentucky, or indirectly, through the International Registration Plan, in the case of a vehicle based outside of Kentucky. The fee replaces the state and local ad valorem (property tax) the Department of Revenue previously imposed on these motor carriers. Pick-up and delivery vehicles shall not pay the fee, but shall be subject to the ad valorem tax under KRS 132.487.

If applicable, the company's KYU number will identify the total apportioned vehicle value assessed by the Kentucky Transportation Cabinet, Division of Motor Carriers for property taxes, and will be added to its total regular vehicle registration value for credit toward the public service company assessment in Kentucky for the current tax year.

Did you file a Kentucky IRP Apportioned Registration Supplemental Application (TC 95-303C) with the Kentucky Department of Transportation?  Yes  No

If yes,

what is your KYU number? \_\_\_\_\_

what is your Federal ID number? \_\_\_\_\_

what is your Kentucky percentage? \_\_\_\_\_

what is the total Kentucky tax paid? \$ \_\_\_\_\_

**Please submit a copy of your DOT payment receipt with this return.**

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**KENTUCKY REGULAR VEHICLES**

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Do you report, register and license any regular vehicles (nonapportioned) in the Commonwealth of Kentucky?  Yes  No

If yes, what was the total assessed value of these regular Kentucky vehicles? \$ \_\_\_\_\_

Provide the breakdown of the assessed value into the following categories:

Owned Vehicles \$ \_\_\_\_\_

Leased Vehicles \$ \_\_\_\_\_

Total Annual Lease Payment Paid \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

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**SUPPLEMENTAL INFORMATION**

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Did you file a Public Service Company Property Tax Return for Railroad Car Lines, Revenue Form 61A202?  Yes  No

If yes, what was the Kentucky taxable value from page 1? \_\_\_\_\_

Did you file a Kentucky Commercial Watercraft Property Tax Return, Revenue Form 61A207?  Yes  No

If yes, what was the Kentucky taxable value? \_\_\_\_\_

**REPORT OF TOTAL UNIT OPERATIONS  
 BALANCE SHEET**



For Year Ending December 31, 20\_\_

Please submit internal financial statement (preferably audited) if available. Otherwise, prepare this schedule. Financial statements required should represent the entire unit, not just Kentucky portion.

Line No.	Item	Amount for Current Year (Omit Cents)
	<b>ASSETS</b>	
	<b>Current Assets:</b>	
1.	Cash	
2.	Temporary Investments	
3.	Accounts Receivable <i>(Attach Separate Schedule Showing Detail)</i>	
4.	Intercompany Accounts Receivable <i>(Attach Separate Schedule Showing Detail)</i>	
5.	Inventory	
6.	Other Current Assets <i>(Attach Separate Schedule Showing Detail)</i>	
7.	<b>Total Current Assets</b>	
	<b>Fixed Assets:</b>	
8.	Land	
9.	Building	
10.	Plant Equipment	
11.	Unallocated Items	
12.	Materials and Supplies	
13.	Construction Work in Progress	
14.	Other Fixed Assets	
15.	Plant Adjustment	
16.	Less: Accumulated Depreciation	
17.	<b>Total Fixed Assets</b>	
	<b>Other Assets:</b>	
18.	Other Assets <i>(Attach Separate Schedule Showing Detail)</i>	
19.	Less: Accumulated Amortization	
20.	Goodwill Less: Accumulated Amortization	
21.	<b>Total Other Assets</b>	
22.	<b>Total Assets</b>	
	<b>LIABILITIES</b>	
	<b>Current Liabilities:</b>	
23.	Loans Payable	
24.	Accounts Payable	
25.	Other Current Liabilities	
26.	<b>Total Current Liabilities</b>	
	<b>Deferred Credits:</b>	
27.	Total Deferred Credits	
	<b>Long-Term Debt:</b>	
28.	Total Long-Term Debt	
	<b>Owner's Equity:</b>	
29.	Total Stock Issued	
30.	Proprietor's Equity	
31.	Retained Earnings	
32.	Other Owner's Equity	
33.	<b>Total Owner's Equity</b>	
34.	<b>Total Liabilities and Owner's Equity</b>	



**REPORT OF TOTAL UNIT OPERATIONS  
 INCOME STATEMENT**



For Year Ending December 31, 20\_\_

Please submit internal financial statement (preferably audited) if available. Otherwise, prepare this schedule. Financial statements required should represent the entire unit, not just Kentucky portion.

Line No.	Item	Amount for Current Year (Omit Cents)
	<b>Operating Income:</b>	
1.	Operating Revenue	
2.	Cost of Goods Sold ( <i>Attach Separate Schedule Showing Detail</i> )	
3.	<b>Operating Gross Profit</b>	
4.	Owner's Compensation	
5.	Employees' Wages and Benefits	
6.	Operating Lease Payments—Real ( <i>Must Complete Schedule N1</i> )	
7.	Operating Lease Payments—Personal ( <i>Must Complete Schedule N2</i> )	
8.	Operating Lease Payments—Motor Vehicles ( <i>Must Complete Schedule B</i> )	
9.	Depreciation	
10.	Amortization	
11.	Taxes, Other Than Income	
12.	All Other Deductions ( <i>Attach Separate Schedule Showing Detail</i> )	
13.	<b>Total Deductions (Add Lines 4 Through 12)</b>	
14.	<b>Operating Net Income</b>	
	<b>Other Income and Expenses:</b>	
15.	Other Income, Net ( <i>Attach Separate Schedule Showing Detail</i> )	
16.	<b>Net Income Before Interest and Taxes</b>	
17.	Interest Income	
18.	Interest Expense	
19.	<b>Net Income Before Taxes</b>	
20.	Income Taxes	
21.	Deferred Income Taxes	
22.	<b>Net Income</b>	

**Total Number of Employees:** Full-time \_\_\_\_\_ Part-time \_\_\_\_\_ Total \_\_\_\_\_

Please complete the following section. In the event your organization was merged, sold or purchased within the last five years, you are required to complete and file *Revenue Form 61A206 Public Service Company Sales* with this return.

Date of Organization: \_\_\_\_\_

Date Service Began: \_\_\_\_\_

Subscribers / Customers as of Dec. 31, 20\_\_ : \_\_\_\_\_

Average Regular Subscriber / Customer Monthly Fee: \$ \_\_\_\_\_

## REVENUE and EXPENSE DATA for FIVE PREVIOUS YEARS

Year Ending December 31,	20__	20__	20__	20__	20__
(1) Gross Revenue	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(2) Operating Expenses	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(3) Operating Lease Payments	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(4) Depreciation	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(5) Amortization	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(6) Taxes Other Than Income	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(7) Operating Income =	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<i>(Line 1 Minus Lines 2 Through 6)</i>					
(8) Other Income Net	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(9) Interest Income	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(10) Interest Expense	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(11) Federal and State Income Taxes	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
(12) <b>NET INCOME</b> =	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<i>(Line 7 Minus Lines 8 Through 11)</i>					

# FILING EXTENSION APPLICATION

**E**

## For Public Service Company Property Tax Return

For Year Ending December 31, 20\_\_

GNC No.	_____
Postmark	_____

**► File Before April 30**

In accordance with KRS 136.130(5)(6), the Kentucky Department of Revenue may grant a 30-day extension for filing the public service company property tax return when, in its judgment good cause exists and the request for extension is postmarked before the due date of the return and includes a report of any increases or decreases in property of \$50,000 or more in any taxing jurisdiction. No extension will be granted beyond May 30 or the next succeeding business day.  
**Extensions for the current tax year are due April 30.**

**Taxpayer**

Name 1 \_\_\_\_\_ Federal Identification No. \_\_\_\_\_  
 Name 2 \_\_\_\_\_ Telephone No. ( ) \_\_\_\_\_  
 Address 1 \_\_\_\_\_ Fax No. ( ) \_\_\_\_\_  
 Address 2 \_\_\_\_\_ E-Mail \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
 Contact Person \_\_\_\_\_



**IMPORTANT**—Complete the following form. Indicate any increases or decreases in property of \$50,000 or more in any taxing jurisdiction as of December 31. If no qualifying changes occurred, check here.

County Name	Tax Jurisdiction Name	Real Estate _____	Tangible Personalty _____
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$

*(continued on reverse)*

I declare under penalties of perjury that this application, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

\_\_\_\_\_  
Signature Title Date



# BUSINESS SUMMARY BY TAXING JURISDICTION



For Year Ending December 31, 20\_\_\_\_

Page \_\_\_\_\_

Name of Taxpayer \_\_\_\_\_

*INSTRUCTIONS ON REVERSE*

(1) Name of Taxing Jurisdiction (County, School district, City, Fire district, Other)	(2) Gross Revenues	(3) Customers	(4) Electric Line Mileage	(5) Pipeline Mileage	(6) Underground Conduit	(7) Track Miles	(8) Yard Track	(9) Side Track
<b>GRAND TOTALS</b> ➤								

**NOTE:** The totals for each column must balance to the total Kentucky values indicated on Schedule L.

**INSTRUCTIONS  
FOR  
SCHEDULE I**

**BUSINESS SUMMARY BY TAXING JURISDICTION**

*This form must contain a summary of the business activity within each taxing jurisdiction measured by gross revenues, customers, electric line mileage, pipeline miles, underground conduit, track miles, yard track and side track.*

- (1) **Name of Taxing Jurisdiction:** list the county name first, next the school district(s) (county common or independent), then the cities, fire districts, watershed districts, soil conservation districts, garbage district, ambulance district and all other special taxing jurisdictions. A list of possible taxing jurisdictions is available from the Department of Revenue's web site at [www.revenue.ky.gov](http://www.revenue.ky.gov) and from the Division of State Valuation, Public Service Branch.
- (2) **Gross Revenues:** indicate the gross operating revenues generated from your public service operation in each taxing jurisdiction.
- (3) **Customers:** indicate the number of customers in each Kentucky taxing district.
- (4) **Electric Line Mileage:** indicate the actual miles of electric line in each Kentucky taxing district.
- (5) **Pipeline Mileage:** indicate the actual miles of pipeline in each Kentucky taxing district.
- (6) **Underground Conduit:** indicate the actual miles or feet of underground conduit in each Kentucky taxing district.
- (7) **Single Track Miles:** indicate the actual miles of main trackage located in each Kentucky taxing district.
- (8) **Double Track Miles:** indicate the actual miles of main double trackage located in each Kentucky taxing district.
- (9) **Yard Track Miles:** indicate the actual miles of yard trackage located in each Kentucky taxing district.
- (10) **Side Track Miles:** indicate the actual miles of side trackage located in each Kentucky taxing district.

If the space provided on this form is not sufficient, attach a separate schedule. Place on the upper right corner the letter "I". Computer-generated schedules are also acceptable. If a multiple county "I" is submitted, attach a summary sheet. Furthermore, taxpayers may also file this required information digitally via secure FTP transfer by using Movelt. Contact the Office of Property Valuation, Division of State Valuation, Public Service Branch, for assistance with the Movelt process.

# **Instructions for Schedule J “Property Summary By Taxing Jurisdiction”**

**This form is available in an Excel format at the Department of Revenue web site:**

*www.revenue.ky.gov*

**You are required to complete and submit this form for each county in which you have operating and non-operating property located. This form must contain a summary of the net book amount of operating and non-operating property, owned and/or leased, located in this state for each county, city, and special taxing district.**

Per KRS 136.120(2) property is classified in the same manner as property of nonpublic service companies (see KRS 132.020 and 132.200).

- (1) Taxpayers must file Revenue Form 61A200(J) for each taxing jurisdiction within each county. Each Schedule J contains a list of jurisdictions within that county. If you are unsure of the location of property you are reporting, you may contact the county PVA office to help in determining which jurisdiction(s) your property should be listed. A list of county PVA's is available from the Department of Revenue's web site at [www.revenue.ky.gov](http://www.revenue.ky.gov).
- (2) The schedules are in Excel format and may be downloaded and completed in Excel format, or printed and completed manually.
- (3) For counties that have more than one school jurisdiction, the total of these jurisdictions must equal the total for the county as designated by the SCHOOL CHECK on the schedules.

If the space provided on this form is not sufficient, attach a separate schedule. Place on the upper right corner the letter “**J**”. Computer-generated schedules are also acceptable. If a multiple county “**J**” is submitted, attach a summary sheet. Furthermore, taxpayers may also file this required information digitally via secure FTP transfer by using MoveIt. Contact the Office of Property Valuation, Division of State Valuation, Public Service Branch, for assistance with the MoveIt process.







**INSTRUCTIONS  
FOR  
SCHEDULE K**

**OPERATING PROPERTY LISTING BY TAXING JURISDICTION**

This form must contain an inventory of the amount and kind of *operating property*, owned and/or leased, located in this state for each county, city and special taxing jurisdiction.

Taxpayers must file Revenue Form 61A200(K) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Department of Revenue's web site at [www.revenue.ky.gov](http://www.revenue.ky.gov) and from the Office of Property Valuation, Division of State Valuation, Public Service Branch.

**Column**

- (A) **Description of Property:** report all real property and tangible personally owned and/or leased. This listing must be specific and detailed. Real estate should be listed as to location (i.e., address, legal description—number of acres, map number, lot and block number, dimensions of lots, type construction, age and dimensions of improvements, etc.) and the year acquired. Property should be reported using the classified rate structure from KRS 136.020. Tangible personally should also be listed broken down into the same categories as required by state and federal regulatory agency accounting.
- (B) **Taxpayer's Original Cost Value:** report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (C) **Taxpayer's Net Book Value:** report the net book value (gross less accumulated depreciation) of each property.
- (D) **Taxpayer's Reported Market Value:** indicate, in the opinion of the taxpayer, the January 1 fair market value of the item described.

**NOTE:** The grand total for all Schedules K, K2, N1 & N2 (counties only) must equal the total operating and nonoperating hard assets values found on Schedule J.

If the space provided on this form is not sufficient, attach a separate schedule. Place on the upper right corner the letter "K". Computer-generated schedules are also acceptable. If a multiple county "K" is submitted, attach a summary sheet. Furthermore, taxpayers may also file this required information digitally via secure FTP transfer by using MoveIt. Contact the Office of Property Valuation, Division of State Valuation, Public Service Branch, for assistance with the MoveIt process.

# NONOPERATING PROPERTY LISTING BY TAXING JURISDICTION

K2

*For Year Ending December 31, 20*\_\_\_\_\_

Page \_\_\_\_\_

Name of Taxpayer \_\_\_\_\_

List of Property in \_\_\_\_\_ County\_\_\_\_\_

*INSTRUCTIONS ON REVERSE*

(A) Description of Owned & Leased Property (Including Address) Separate Property by Class—Real Property, Full Rate Tangible Personal Property, Manufacturing Machinery, Pollution Control Equip., Foreign Trade Zone, IRB, Inventories) (Do Not List Kentucky Registered / Plated Motor Vehicles)	(B) Taxpayer's Original Cost	(C) Taxpayer's Net Book Value	(D) Taxpayer's Reported Market Value
<b>TOTAL</b> ▶			
<b>GRAND TOTALS</b> ▶			

**INSTRUCTIONS  
FOR  
SCHEDULE K2**

**TAXABLE NONOPERATING & NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION**

This form must contain an inventory of the amount and kind of *nonoperating property and/or nonutility property*, owned and/or leased, located in this state for each county, city and special taxing jurisdiction.

Taxpayers must file Revenue Form 61A200(K2) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Department of Revenue's web site at [www.revenue.ky.gov](http://www.revenue.ky.gov) and from the Office of Property Valuation, Division of State Valuation, Public Service Branch.

**Column**

- (A) **Description of Property:** report all real property and tangible personally and intangible property, owned and/or leased. This listing must be specific and detailed. Real estate should be listed as to location (i.e., address, legal description— number of acres, map number, lot and block number, dimensions of lots, type construction, age and dimensions of improvements, etc.) and the year acquired. Property should be reported using the classified rate structure from KRS 132.020. Tangible personally should also be listed broken down into the same categories as required by state and federal regulatory agency accounting.
- (B) **Taxpayer's Original Cost Value:** report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (C) **Taxpayer's Net Book Value:** report the net book value (gross less accumulated depreciation) of each property.
- (D) **Taxpayer's Reported Market Value:** indicate, in the opinion of the taxpayer, the January 1 fair market value of the item described.

**NOTE:** The grand total for all Schedules K, K2, N1, & N2 (counties only) must equal the total operating and nonoperating hard assets values found on Schedule J.

If the space provided on this form is not sufficient, attach a separate schedule. Place on the upper right corner the letter "K2". Computer-generated schedules are also acceptable. If a multiple county "K2" is submitted, attach a summary sheet. Furthermore, taxpayers may also file this required information digitally via secure FTP transfer by using Movelt. Contact the Office of Property Valuation, Division of State Valuation, Public Service Branch, for assistance with the Movelt process.

**REPORT OF ALLOCATION FACTORS**  
**OPERATING AND NONCARRIER PROPERTY**  
**For All Interstate Companies**  
**For Year Ending December 31, 20\_\_**



Name of Taxpayer \_\_\_\_\_

*INSTRUCTIONS ON REVERSE*

**Taxpayers are required, as indicated below, to report the following allocation factors:**

- |   |  |
|---|--|
| Electric Utilities and Electric Power Companies—Lines 1 through 6       | Oil Transmission Companies—Lines 1 through 4 and 7 and 8 |
| Gas Utility Companies—Lines 1 through 5 and 7                           | Railroad Companies—Use Schedule M                        |
| Gas Pipeline, Gas Marketers/Resellers & Gas Companies—Lines 1 through 5 |  |
| Gas Transmission Companies—Lines 1 through 4 and 7 and 8                |  |
| Solar, Wind & Hydro Electric Companies—Lines 1 through 4                |  |

**ALLOCATION FACTORS**

	Total Unit Amount	Total in Kentucky Amount	Kentucky Percent
(1) Gross Operating Property .....			
(2) Net Operating Property .....			
(3) Gross Operating Revenue .....			
(4) Net Operating Revenue (EBIT) .....			
(5) Customers .....			
(6) Wire Miles .....			
(7) Diameter Inch Pipe Miles.....			
(8) Through Put Pipe Miles .....			
(9) Other _____			

*\* Schedule L must be completed by all taxpayers without exception. Filing penalties will apply if the taxpayer fails to complete Schedule L.*

**INSTRUCTIONS  
FOR  
SCHEDULE L**

**DEFINITION OF FACTORS**

- (1) **Gross Operating Property:** The gross plant investment of hard operating assets. See Schedule A, Schedule N1, and Schedule N2.
- (2) **Net Operating Property:** Gross operating property less depreciation. See Schedule A, Schedule N1, and Schedule N2.
- (3) **Gross Operating Revenue:** All revenue related to public service operations. For telecommunications, Kentucky revenues are all receipts billed to Kentucky customers, including intrastate and interstate revenues.
- (4) **Net Operating Profit:** Operating revenues (factor 3) less operating expenses, income taxes and interest expense.
- (5) **Customers:** Total number of customers.
- (6) **Wire Miles:** Number of wire miles owned and leased.
- (7) **Diameter Inch Pipe Miles:** The total of all nominal pipe diameters (in inches) for all pipeline systems operated, multiplied by the corresponding length of pipe in miles.
- (8) **Through Put Pipe Miles:** For each movement operated by the pipeline, multiply the number of units delivered out of the system by the distance in miles the units were moved. Units may be barrels, Mcfs or other measurements.
- (9) **Other Property and Business Factors:** Taxpayers may use, with the consent of the Department of Revenue, factors which would more fairly reflect the operating property operated, owned or leased in Kentucky compared to the utilization everywhere. Enter the factors here.

**REPORT OF PROPERTY AND BUSINESS FACTORS  
FOR INTERSTATE RAILROAD AND SLEEPING CAR COMPANIES**



**To Accompany Public Service Company Property Tax Return**

**For Year Ending December 31, 20\_\_**

➤ *Print or Type Your Answers*

➤ *Instructions on Reverse*

Name of Taxpayer		Return for year ending December 31, 20__
------------------	--	---

**PART I—PROPERTY FACTORS**

<b>M 1</b>	<b>Distribution of Property:</b>				
		(A) Original Cost to December 31, 20__		(B) Changes in property since computation subsequent to December 31, 20__	
		(1) Total Property	(2) Total Road	(1) Additions to Road	(2) Retirements from Road
	Total Everywhere				
	In Kentucky				
	Percent in Kentucky				(3) Net additions of Equip. and Gen. Exp.

<b>M 2</b>	<b>Distribution of Mileage:</b>				
			Total Everywhere	Total in Kentucky	Percent in Kentucky
	(A) Mileage owned, operated, leased and controlled	Main track			
		All track excluding trackage rights			
	(B) Total mileage operated	Main track			
		All track excluding trackage rights			
	(C) Mileage not operated	Main track			
		All track excluding trackage rights			

**PART II—BUSINESS FACTORS**

<b>(A)</b>	Traffic Units	Total in Kentucky	Total Everywhere	<b>(B)</b>	Car and Locomotive Miles	Total in Kentucky	Total Everywhere
	Ton Miles*				(1) Car miles*		
					(2) Locomotive miles		
	<b>Total</b>				<b>Total</b>		
	Percent		100%		Percent		100%
	Tons Loaded				<b>(C)</b> Gross Receipts*		
	Tons Unloaded				Percent		100%

\* Exclude amounts applicable to private cars which are individually taxed.

## **INSTRUCTIONS FOR SCHEDULE M**

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be 8.5" x 11" (commercial size). Print on the upper right corner the letter "M". If another party uses your car mark and is responsible for payment of taxes for their railcars, provide name of responsible party.

---

### **M 1—DISTRIBUTION OF PROPERTY**

Taxpayer is required to give:

- (A) The original cost to beginning of calendar year of:
    - (1) All property
    - (2) All property classified as road
  
  - (B) The changes in property during the calendar year:
    - (1) Additions to road
    - (2) Retirements from road
    - (3) Net additions or net retirements to equipment and general expenditures
- 

### **M 2—DISTRIBUTION OF MILEAGE**

Taxpayer is required to give main track mileage and all track mileage excluding trackage rights as of the close of the year for which the report is made for items (A), (B) and (C). The amounts on line (A) minus the amounts on line (B) should be equal to the amounts on line (C).

- (B) In this item, taxpayer's proportion of operated road held by it as a joint or common owner, or under a joint lease, or under any joint arrangement, must be included.
- 

### **M 3—BUSINESS FACTORS**

- (C) Gross receipts: Give amount of railway operating revenues assignable to Kentucky and total railway operating revenues. Give percent in Kentucky of this total railway operating revenues.



**REPORT OF OPERATING LEASED  
REAL PROPERTY LOCATED IN KENTUCKY  
BY TAXING DISTRICT  
For Year Ending December 31, 20\_\_**

**N1**

Page \_\_\_\_\_

Name of Taxpayer \_\_\_\_\_

If you lease any real property on an operating lease basis and that property is located within the Commonwealth of Kentucky, this form must be completed for each separate lease. The Kentucky reported values are to be reported on Schedules K and K2. Remember, operating leased property is not recorded on the Balance Sheet. Capital leased real property is recorded on the Balance Sheet. Do not report capital leased personal property on this form.

Kentucky County:	
Street:	
City:	
Kentucky Airport (If Applicable):	

*Examples of Leased Real Property:*

- |              |                                |
|--------------|--------------------------------|
| Land         | Right of Ways                  |
| Improvements | Pipelines & Transmission Lines |
| Buildings    | Storage Space                  |
| Office Space | Kiosk Space                    |
| Warehouses   | Railroad Trackage              |

Description & Type of Leased Real Property:

Name of Owner/Lessor:	
Monthly Lease Payment:	\$
Annual Lease Payment:	\$
Beginning Date of Lease:	
Ending Date of Lease:	

Do you Sublease the Property to Others?  YES  NO

Name of Sub-Lessee:

Has the Local Kentucky Assessor Taxed this Property in the Name of the Actual Owner?  YES  NO  UNKNOWN

Is this Property Located in a Foreign Trade Zone?  YES  NO  UNKNOWN

Reported Market Value \$



**REPORT OF OPERATING LEASED  
PERSONAL PROPERTY LOCATED IN KENTUCKY  
BY TAXING DISTRICT  
For Year Ending December 31, 20\_\_**

Name of Taxpayer \_\_\_\_\_

If you lease any personal property on an operating lease basis and that property is located within the Commonwealth of Kentucky, this form must be completed for each separate lease. The Kentucky reported values are to be reported on Schedules K and K2. Remember, operating leased property is not recorded on the Balance Sheet. Capital leased real property is recorded on the Balance Sheet. Do not report capital leased personal property on this form.

Kentucky County:

Street:

City:

Kentucky Airport (If Applicable):

*Examples of Leased  
Personal Property:*

Industrial Equipment  
Materials & Supplies  
Computers & Software  
Furniture & Fixtures  
Tools & Machinery

Drilling Equipment  
General Equipment  
Business Machines  
Office Equipment  
Licensed Motor Vehicles, Trucks & Trailers

Tools & Shop Equipment  
Mail Boxes/Bins/Drop Boxes  
Aircraft & Watercraft  
Communication Equipment

**DO NOT REPORT AIRCRAFT ON THIS FORM!**

Description & Type of Leased Personal Property:

Name of Owner/Lessor:

Monthly Lease Payment:

\$

Annual Lease Payment:

\$

Beginning Date of Lease:

Ending Date of Lease:

Do you Sublease the Property to Others?

YES  NO

Name of Sub-Lessee:

Has the Local Kentucky Assessor Taxed this  
Property in the Name of the Actual Owner?

YES  NO  UNKNOWN

Is this Property Located in a Foreign Trade Zone?

YES  NO  UNKNOWN

Reported Market Value

\$



**SUMMARY REPORT OF SYSTEM AND  
 KENTUCKY OPERATING LEASE PAYMENTS**

**N3**

*For Year Ending December 31, 20\_\_*

Page \_\_\_\_\_

Name of Taxpayer \_\_\_\_\_

Complete the following chart. Indicate the System and Kentucky annual operating lease payments (rents) paid during the current calendar year for the categories of property indicated below. The "real property" category shall include all land, buildings, improvements, facilities, right of ways, office space, kiosk space, pipeline, storage space and any other real property. The "personal property" category shall include industrial equipment, motor vehicles, office equipment, computers & software, drilling equipment, communication equipment, furniture & fixtures and any other personal property.

**DO NOT REPORT CAPITAL LEASE RENT PAYMENTS ON THIS FORM.**

**REAL PROPERTY**

	SYSTEM LEASE RENTAL PAYMENTS	KENTUCKY LEASE RENTAL PAYMENTS
Land	\$	\$
General Buildings	\$	\$
Office Buildings	\$	\$
Storage Buildings	\$	\$
Warehouses	\$	\$
Improvements	\$	\$
Right of Ways	\$	\$
Pipelines & Transmission Lines	\$	\$
Storage Space	\$	\$
Kiosk Space	\$	\$
Railroad Trackage	\$	\$
Other Real Property	\$	\$
<b>SUBTOTAL</b>	<b>\$</b>	<b>\$</b>

**PERSONAL PROPERTY**

	SYSTEM LEASE RENTAL PAYMENTS	KENTUCKY LEASE RENTAL PAYMENTS
Furniture & Fixtures	\$	\$
General Equipment	\$	\$
Machinery & Industrial Equipment	\$	\$
Motor Vehicles, Trucks & Trailers	\$	\$
Computers & Software	\$	\$
Business Machines & Office Equipment	\$	\$
Communication Equipment	\$	\$
Tools and Shop Equipment	\$	\$
Drilling Equipment	\$	\$
Other Personal Property	\$	\$
<b>SUBTOTAL</b>	<b>\$</b>	<b>\$</b>
<b>GRAND TOTAL OPERATING LEASE RENTAL PAYMENTS</b>	<b>\$</b>	<b>\$</b>



**RAILROAD PRIVATE CAR MILEAGE REPORT**  
**To Accompany Public Service Company Property Tax Return**



For Year Ending December 31, 20\_\_\_\_

Name and Address of Railroad	
Company Official Making This Report	

**NOTE:** The Department of Revenue requires that this information be reported digitally via secure FTP transfer by using MoveIt. Contact the Office of Property Valuation, Division of State Valuation, Public Service Branch, for assistance with the MoveIt process.

Name of Private Car Line Company	Address	Car Mark*	Kind of Car Hauled	Mileage Made in Kentucky	Total Mileage Everywhere**
<b>TOTAL</b>					

\* Reported car mark initial identified at interchanges.  
 \*\* List total miles traveled by the marks for the previous twelve months. The total miles shall include miles traveled in the United States, Canada and Mexico.





## Schedule R

### “Report Of Property Subject To The Pollution Control Tax Exemption”

The form 61A216 - Application for Pollution Control Tax Exemption  
Certificate is available on the Department of Revenue Web site:  
*[www.revenue.ky.gov](http://www.revenue.ky.gov)*

You should complete and submit a 61A216—Application for Pollution Control Tax Exemption Certificate for review when a potential Pollution Control Asset is purchased. The Department of Revenue will review submitted applications for approval and provide a certificate for all approved pollution control assets.



**REPORT OF PROPERTY SUBJECT TO THE  
 POLLUTION CONTROL TAX EXEMPTION**  
*For Year Ending December 31, 20\_\_*



In accordance with KRS 132.020, tangible personal property certified as a 'pollution control facility' as defined in KRS 224.1-300(1) is subject to an annual ad valorem tax for state purposes only of 15 cents per \$100 of assessment value. This exemption is extended to tangible personal property only that was approved and certificated as pollution control equipment by the Kentucky Department of Revenue, Office of Property Valuation, Division of State Valuation. See KRS 224.1-310 regarding the certification process. Revenue form 61A216, Application for Pollution Control Tax Exemption Certificate, can be found on [www.revenue.ky.gov](http://www.revenue.ky.gov).

Property Description	Certificate Number	Certificate Effective Date	Original Cost	Net Book Value
(1)			\$	\$
(2)			\$	\$
(3)			\$	\$
(4)			\$	\$
(5)			\$	\$
(6)			\$	\$
(7)			\$	\$
(8)			\$	\$
(9)			\$	\$
(10)			\$	\$
(11)			\$	\$
(12)			\$	\$
(13)			\$	\$
(14)			\$	\$
(15)			\$	\$













INSTRUCTIONS  
FOR  
SCHEDULES S1 and S2

REPORT OF OWNED & LEASED LAND BY TAXING JURISDICTION

*This form must contain a complete listing of owned and/or leased land, both operating and non operating property, located in this state for each county, city and special taxing jurisdiction.*

Per KRS136.120(2) property is classified in the same manner as property of nonpublic service companies (see KRS 132.020 and 132.200).

- (1) Taxpayers must file Revenue Form 61A200(S1 & S2) for each taxing jurisdiction within each county. Each Schedule J contains a list of jurisdictions within that county. If you are unsure of the location of property you are reporting, you may contact the county PVA office to help in determining which jurisdiction(s) your property should be listed. A list of county PVA's is available from the Department of Revenue's web site at [www.revenue.ky.gov](http://www.revenue.ky.gov) .
- (2) The schedules are in Excel format and may be downloaded and completed in Excel format, or printed and completed manually.
- (3) For counties that have more than one school jurisdiction, the total of these jurisdictions must equal the total for the county as designated by the SCHOOL CHECK on the schedules.

<b>REPORT THE DECEMBER 31 MARKET VALUE</b>
--



## INDUSTRIAL REVENUE BOND PROPERTY



Real and tangible personal property purchased with an industrial revenue bond (IRB) is subject to taxation at a state rate only, **except that the rate shall not apply to the proportion of value of the leasehold interest created through any private financing.** This includes all privately held leasehold interests in real or tangible personal property owned and financed by a tax-exempt governmental unit or a tax-exempt statutory authority. Property used to replace retired property and not purchased directly with IRB money should not be included in the property listed.

Enter the following data to provide the information necessary to value the IRB property. If you have property purchased with multiple IRBs, use a separate form for each separate IRB.

Name of Tax-Exempt Entity Issuing Bond \_\_\_\_\_

Recipient of the Property Upon Full Amortization of the Bond \_\_\_\_\_

Face Amount of the Bond      \$ \_\_\_\_\_

Amount of the Bond Spent      \$ \_\_\_\_\_

Date of Bond Issuance \_\_\_\_\_

Life of the Bond (in years) \_\_\_\_\_

	Cost	Net Book Value
Cost/Net Book Value of IRB Real Property Assessment.....	\$	\$
Cost/Net Book Value of IRB Tangible Property Assessment .....	\$	\$
Cost/Net Book Value of IRB Manufacturing Machinery.....	\$	\$
Cost/Net Book Value of IRB Pollution Control Equipment .....	\$	\$
Cost and Net Book Value of Other (specify) _____	\$	\$
<b>TOTAL</b> .....	<b>\$</b>	<b>\$</b>

The valuation of industrial revenue bond (IRB) property contemplates ownership upon full amortization of the bond issue. As such, if the property converts to the private entity upon full amortization, the property is assessed higher as the bonds ages and as the private enterprise assumes a greater leasehold interest. Conversely, if the tax-exempt statutory authority ultimately receives the property, the assessed valuation for taxation purposes begins at 100 percent and is fully amortized over the life of the bond.

**Note:** All real and tangible personal property purchased with an IRB must be listed on Schedules J, K, and K2. Be sure to identify and segregate this IRB property from all other non-IRB property by taxing jurisdiction.

**Contact the Public Service Branch at (502) 564-8175 with questions or for additional information and instructions.**







### PUBLIC SERVICE COMPANY SALES

Kentucky Revised Statutes 136.130 and 136.140 require public service companies to report information to the Department of Revenue when they buy or sell any assets used in a public service company. Complete this form for the sale, purchase or merger referred to in the cover letter and return to **Public Service Branch, Office of Property Valuation, Kentucky Department of Revenue, 501 High Street, Station 32, Frankfort, KY 40601-2103**. Refer questions to (502) 564-8175.

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Name and Address of Buyer \_\_\_\_\_

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Name and Address of Seller \_\_\_\_\_

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Date of Sale \_\_\_\_\_

**Sale Price** (Attach independent valuations and a copy of the final sales agreement.)

Cash..... \_\_\_\_\_

Debt Assumed ..... \_\_\_\_\_

Stock Transaction:

Share Price..... \_\_\_\_\_

Number of Shares..... \_\_\_\_\_

Other (list) \_\_\_\_\_

Total Sale Price..... \_\_\_\_\_

**What portion of the sale is attributable to Kentucky?** \_\_\_\_\_

If not 100 percent, how is the Kentucky portion allocated? \_\_\_\_\_

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**Assets Purchased**

	In Kentucky	Out-of-State
Number of Access Lines .....	_____	_____
Real Estate .....	_____	_____
Nonoperating Property .....	_____	_____
Other Tangible Personal Property .....	_____	_____
Accounts Receivable .....	_____	_____
Goodwill .....	_____	_____
Other _____	_____	_____

Was the sale or merger accounted for as a purchase or a pooling of interests?


Attach a sheet listing the amount and types of property involved in any assumed operating leases.

Attach a sheet describing any new operating agreements with the seller.


I declare under the penalties of perjury that the information given on this form (and any accompanying statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.


\_\_\_\_\_  
Print Name of Representative

\_\_\_\_\_  
Title of Representative

  
\_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Date Signed

 **Mail to:** Public Service Branch  
Office of Property Valuation  
Kentucky Department of Revenue  
501 High Street, Station 32  
Frankfort, KY 40601-2103

 (     )  
\_\_\_\_\_  
Telephone Number