

FILING REQUIREMENTS FOR COMMERCIAL PASSENGER AND CARGO AIRLINES



Each year the Kentucky Revenue Cabinet, Department of Property Valuation, Public Service Branch, must identify and assess, for ad valorem taxation, all commercial passenger and cargo airlines conducting business in the Commonwealth of Kentucky. In order to accomplish this task for the 2000 tax year, the Public Service Branch will require additional information and documents to be filed with your 2000 public service company property tax return.

All returns, reports, schedules and listings shall cover a period of 12 months ending December 31, 1999. Under certain circumstances, the department may allow or require the taxpayer to change the year ending period to conform to a fiscal year basis if it is deemed necessary to complete the January 1, 2000, assessment accurately.

Without exception, all commercial passenger and cargo airline companies shall complete, file and deliver the following supplementary reports, schedules and listings along with a properly completed public service company property tax return on or before April 30, 2000.

GOVERNMENTAL AND PRIVATE REPORTS

- (1) A complete copy of your annual report to owner(s) (if not publicly traded).
- (2) A complete copy of your annual report to stockholders (if publicly traded, produced and available).
- (3) A complete copy of your parent/holding company annual report (if produced and available).
- (4) A complete copy of your year end financial statements (balance sheet and income statement) and supporting statements for the entity subject to taxation in Kentucky.
- (5) A complete copy of your 10K report (if publicly traded, produced and available).
- (6) A complete copy of your (Quarterly and Yearly) U.S. Department of Transportation BTS Form 41. Submit a complete copy of all basic schedules (A through P) including the following: Schedule T-1 Schedule T-2 Schedule T-3 Schedule T-9.
- (7) A complete copy of your (Quarterly and Yearly) U.S. Department of Transportation BTS Form 298C. This includes the following schedules.
 - (a) Schedule T-1, Revenue Traffic by On-line Origin and Destination
 - (b) Schedule A-1, Flight and Traffic Statistics in Scheduled Passenger Operations
 - (c) Schedule E-1, Nonscheduled Passenger Enplanements by Small Certified Air Carriers

COMPANY-GENERATED LISTINGS AND SCHEDULES

- (A) Provide a complete listing of all **operating** aircraft in your fleet as of December 31, 1999. This listing shall be arranged and organized into three general categories of aircraft—Owned Aircraft, Capital Leased Aircraft and Operating Leased Aircraft. Each category shall list all aircraft separately and include all data elements listed below.
- (B) Provide a complete listing of all **nonoperating** aircraft in your fleet as of December 31, 1999. This listing shall be arranged and organized into three general categories of aircraft—Owned Aircraft, Capital Leased Aircraft and Operating Leased Aircraft. Each category shall list all aircraft separately and include all data elements listed below.
 - (1) Description of the Aircraft—Name, Type, Model, Model Number
 - (2) Manufacturer's Serial Number
 - (3) Year of Manufacturer
 - (4) Date Placed in Service
 - (5) Date Removed from Service
 - (6) Removed (T) Temporary or (P) Permanent
 - (7) Original Cost of Purchase
 - (8) Cost of Modifications and Improvements
 - (9) Accumulated Depreciation
 - (10) Depreciated Cost
 - (11) Total Annual Lease Payment (if applicable)
 - (12) Total System Arrivals or Departures (select one)
 - (13) Total System Ground Time
 - (14) Total System Operated Flight Miles
 - (15) Total System Passengers Enplaned
 - (16) Total System Passengers Deplaned
 - (17) Total System Cargo, Freight, Mail and Express Tons Enplaned
 - (18) Total System Cargo, Freight, Mail and Express Tons Deplaned
 - (19) Total System RTMs (Revenue Ton Miles)
 - (20) Total Kentucky Arrivals or Departures (select one)
 - (21) Total Kentucky Ground Time
 - (22) Total Kentucky Operated Flight Miles
 - (23) Total Kentucky Passengers Enplaned
 - (24) Total Kentucky Passengers Deplaned
 - (25) Total Kentucky Cargo, Freight, Mail and Express Tons Enplaned
 - (26) Total Kentucky Cargo, Freight, Mail and Express Tons Deplaned
 - (27) Total Kentucky RTMs (Revenue Ton Miles)
 - (28) Summary Totals for (1) through (27)

- (C) Complete the following chart. Indicate the system and Kentucky annual operating lease payments (rents) paid during the calendar year of 1999 for the three categories of property indicated below. The “real estate and improvements” category shall include all land, buildings, facilities, terminal space, ramp, ground rentals, hangars and other similar property. The “personal” category shall include engines, assemblies, spare parts, computers, business machines, simulators, ground equipment and other similar property. The “aircraft” category shall include all operating and nonoperating fleet aircraft rentals only.

	System Wide	Kentucky
Aircraft	\$ _____	NA
Real Estate and Improvements	\$ _____	\$ _____
Personal	\$ _____	\$ _____
Total Operating Lease Rental Payments	\$ _____	\$ _____

- (D) Complete the following chart. Breakdown the Kentucky annual operating lease payments (rents) **paid by or for** your company during the calendar year of 1999 for both real and personal property. The breakdown shall indicate the street address, city and county in which the physical property is situated.

REPORT OF KENTUCKY OPERATING LEASE RENTALS

Location	Real Estate	Personal
Cincinnati/Airport, Boone County	\$ _____	\$ _____
Louisville/Airport, Jefferson County	\$ _____	\$ _____
Lexington/Airport, Fayette County	\$ _____	\$ _____
Paducah/Airport, McCracken County	\$ _____	\$ _____
Owensboro/Airport, Daviess County	\$ _____	\$ _____
Bowling Green/Airport, Warren County	\$ _____	\$ _____
Hopkinsville/Airport, Christian County	\$ _____	\$ _____
Other:	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____
	\$ _____	\$ _____