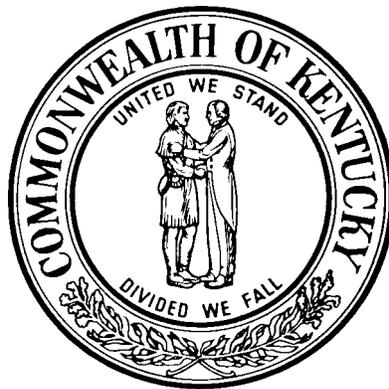


Property Tax Forms and Instructions for Public Service Companies 2004



COMMONWEALTH OF KENTUCKY

DEPARTMENT OF PROPERTY VALUATION

REVENUE CABINET

TAXPAYER ASSISTANCE AND MAILING ADDRESS

Kentucky Revenue Cabinet
Department of Property Valuation
Public Service Branch, Station 32, Fourth Floor
200 Fair Oaks Lane
Frankfort, KY 40620
(502) 564-8175
(502) 564-8192 (fax)
(502) 564-4459 (Fax on Demand)
www.revenue.ky.gov (Internet)
krcwebresponsepublicservice@mail.state.ky.us (e-mail)

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 E	Filing Extension Application
Schedule G	Report of Capital Stocks
Schedule H	Report of Funded Debt
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 Kentucky Leased Real and Personal Property
Schedule O	Railroad Private Car Mileage Report
Schedule P1–P3	Report of Cable Television Operations
Schedule Q	Supplemental Report of Operations for Contained and Residential Landfills
Schedule R	Report of Property Subject to the Pollution Control Tax Exemption
Schedule S	Filing Requirements for Commercial Passenger and Cargo Airlines
Schedule T	Report of Reseller Leasing Form
Schedule U	Industrial Revenue Bond Property
Schedule W	Wireless Telephone Provider Report
Revenue Form 61A209	Public Service Company Sales
Revenue Form 61A210	Cable Television Company Sales
Revenue Form 41A720-CI	Application for Coal Incentive Tax Credit <i>(available on Web site or upon request)</i>

**The Kentucky Revenue Cabinet
Mission Statement**

The mission of the Kentucky Revenue Cabinet is to . . .

Provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner.

* * * * *

The Kentucky Revenue Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.

CLASSIFICATION OF PUBLIC SERVICE PROPERTY

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

Type of Property	Classification
Unmined Coal	Real Estate
Leasehold	Real Estate
Oil & Gas Wells	Real Estate
Pipelines (Transmission)	Real Estate
Conduits	Real Estate
Stored Gas, Oil & Coal (Noncurrent)	Real Estate
Stored Gas (Current)	Tangible
Gas Compressors	Tangible
Oil Lifting Units	Tangible
Oil Storage Tanks	Tangible
Television Cable	Tangible
Gathering Lines	Tangible
Electric Transmission Lines	Tangible
Electric Distribution Lines	Tangible
Meters & Regulators	Tangible
Underground Cables	Tangible
Telephone Lines	Tangible
Wire in Underground Conduits	Tangible
Towers	Tangible
Electric Substations/Transformers	Manufacturing Machinery
Machinery & Equipment Used in the Manufacture of Gas	Manufacturing Machinery
Water Treatment Equipment	Manufacturing Machinery
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.

AIRPORTS OF KENTUCKY

The following airports are located within the Commonwealth of Kentucky:

- (SDF)** Louisville International Airport-Standiford Field in Louisville
- (LOU)** Bowman Field in Louisville
- (CVG)** Cincinnati/Northern Kentucky International Airport in Boone County, KY
- (LEX)** Lexington/Bluegrass Airport in Lexington
- (OWB)** Owensboro-Daviess County Regional Airport near Owensboro
- (PAH)** Barkley Regional Airport near Paducah
- (SME)** Somerset-Pulaski County Regional Airport in Somerset
- (BWG)** Bowling Green-Warren County Regional Airport in Bowling Green
- (HOP)** Hopkinsville/Ft. Campbell Airport in Christian County
- (HVC)** Hopkinsville-Christian County Airport in Hopkinsville
- (EHR)** Henderson City-County Airport near the City of Henderson
- (LOZ)** London-Corbin Airport-Magee Field in Laurel and Whitley Counties
- (FFT)** Capital City Airport in the City of Frankfort, Franklin County
- (UXJ)** (I39) Madison County Airport near the City of Richmond
- (PBX)** Pike County-Hatcher Field near Pikeville
- (EKX)** Addington Field in the City of Elizabethtown, Hardin County
- (2I0)** Madisonville Municipal Airport near the City of Madisonville, Hopkins County
- (M25)** Mayfield-Graves County Airport in Mayfield
- (FGX)** Fleming-Mason Airport in Mason County
- (EKQ)** Wayne County Airport in Monticello
- (K20)** Wendell H. Ford Airport near the City of Hazard, Perry County
- (GLW)** Glasgow Municipal Airport in the City of Glasgow, Barren County
- (DWU)** Ashland-Boyd County Airport in Greenup County
- (DQP)** (27K) Georgetown-Scott County Airport-Marshall Field near the City of Georgetown, Scott County
- (1M9)** Lake Barkley State Park Regional Airport near the City of Cadiz, Trigg County
- (M34)** Kentucky Dam State Park Regional Airport near Gilbertsville, Marshall County
- (CEY)** Kyle-Oakley Field in the City of Murray, Calloway County
- (K22)** Big Sandy Regional Airport in the City of Prestonsburg, Floyd County (UXN)
- (IOB)** Mount Sterling-Montgomery County Airport near Mt. Sterling
- (6I2)** Lebanon-Springfield Airport in Washington County
- (AAS)** Taylor County Airport near the City of Campbellsville (WQN)
- (4M7)** Russellville-Logan County Airport
- (BRY)** Samuels Field near the City of Bardstown, Nelson County
- (M21)** Muhlenberg County Regional in the City of Greenville, Muhlenberg County
- (BRG)** Whitesburg Municipal Airport in Letcher County

REVENUE CABINET
DEPARTMENT OF PROPERTY VALUATION
FRANKFORT, KENTUCKY 40620



IMPORTANT—DO NOT DESTROY

(This packet contains Property Tax Returns and Instructions)



INSTRUCTIONS FOR FILING PUBLIC SERVICE COMPANY PROPERTY TAX RETURN

INTRODUCTION

This packet has been designed for 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, ferry company, bridge company, street railway company, interurban electric railroad company, express company, electric light company, electric power company, telephone company, telegraph company, commercial air carrier, air freight carrier, pipeline company, common carrier water transportation company, privately owned regulated sewer company, cable television company, municipal solid waste disposal facility, railroad car line company, cellular telephone company, coin-operated telephone, 2-way radio telephone 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 Property Valuation may require.

The Department 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 public service companies are required to file Revenue Form 61A200, Public Service Company Property Tax Return, and all accompanying schedules (E through W). 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.

Type of Company	Supplementary Reports Required
Airlines & air freight	Stockholders report & U.S. Department of Transportation Form RSPA 41
Cable television	Annual report to stockholders & audited financial statements
Cellular telephone	KY Public Service Commission annual report & stockholders annual report & FCC annual report for cellular communication licensees
Coin-operated telephone	Revenue Form 61A208 & financial statements
Electric utility	KY Public Service Commission annual report & FERC annual report & stockholders report
Gas utility	
Gas transmission	
Gas & electric utility	
Landfills	Annual report to stockholders & audited financial statements
Oil transmission	FERC annual report & stockholders report
Operator services	
Radio common carriers	KY Public Service Commission annual report & report to stockholders
Railroads	ICC annual report & stockholders report
Rural electric co-ops	REA annual report & stockholders report
Rural telephone co-ops	FCC (M) annual report & stockholders report
Telecommunications	FCC (M) annual report & stockholders report & KY Public Service Commission report
Privately owned sewer	KY Public Service Commission annual report
Water	KY Public Service Commission annual report & stockholders annual report

WHEN TO FILE

All public service companies as specified in KRS 136.120(1) shall make, file and deliver to the Department 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 Revenue Cabinet
Department of Property Valuation
Public Service Branch, Station 32, Fourth Floor
200 Fair Oaks Lane
Frankfort, KY 40620

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 Department 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 Department 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 Department 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 62A024, Undeveloped Oil and Gas Property Tax Return; 62A377-A, Mineral Property Report and Mineral Owners' Tax Return on Unmined Coal; 62A384, 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 Department 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 Department 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.

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

The Department of Property Valuation 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 within 45 days from the date of the notice. 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 Kentucky Revenue Cabinet some basis for reconsideration. Further, the statement must clearly identify the specific portion(s) of the assessment to which the protest relates.

Effective July 15, 1998, 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 134.390 shall apply to the tax bill.

Per KRS 136.180(2), any unprotested portion (your claimed value) of the assessment becomes final at the end of the 45-day period. After the 45-day protest period expires, a notice of tax due for state taxes will be prepared and values will be certified to the local taxing jurisdictions for billing. Therefore, your protest letter must contain (1) a statement of claimed system unit value, (2) the Kentucky allocation factor, (3) the Kentucky assessment value, (4) the classification and certification of property to state and local taxing jurisdictions and (5) the basis by which the said values were derived.

After a timely protest has been filed, the taxpayer **may** request a conference with the department. 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 department. 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 Revenue Cabinet 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 Cabinet, the issues of controversy, the taxpayer's position, the Cabinet's position and the procedure for prosecuting an appeal to the Kentucky Board of Tax Appeals (KBTA).

The taxpayer may request a final ruling from the Revenue Cabinet at any time after filing a timely protest. When it is requested, the Cabinet 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 KBTA.

**KENTUCKY BOARD OF TAX APPEALS
(KRS 131.340—KRS 131.370, KRS 136.050,
103 KAR 1:010)**

If a taxpayer desires to appeal a final ruling of the Revenue Cabinet, the taxpayer must apply for a hearing before the KBTA 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 position regarding the law, facts or both; and must

contain the petitioner's position regarding the Revenue Cabinet. The board will set a date for a formal hearing and notify the taxpayer.

On the basis of the hearing, briefs and other documents, the board 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 and the Revenue Cabinet.

Assessments upheld by the board shall be due and payable 30 days after the date of the board'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 KBTA 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 KBTA 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 45 days after the state assessment has become final, 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.

Type of Company	Property Tax Return and Schedule Required
Passenger & Cargo Airlines	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1-N3, R, S, U
Bargelines	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, U
Cable Television Companies	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, P1-P3, T, U
Electric Utilities, Electric Power Companies & RECC	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, T, U, CI
Landfill Companies	61A200 & Schedules A, B, C, D, D1, G, H, J, K, K2, L, N1 & N2, Q, R, U
Railroad Companies	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, M, N1 & N2, O, R, U
Sewer & Water Companies	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, T, U
Gas Utilities & Transmissions	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, T, U
Oil Transmission Companies	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, T, U
Ferry & Toll Bridges	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, T, U
Telecommunication Companies & RTCC	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, T, U
Towers	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, T
Cellular Telephone Companies	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1 & N2, R, T, U, W

Forms may be obtained from:

(502) 564-4459 (Fax on Demand)

www.revenue.ky.gov (Internet)

Other Reports Required
<p>All companies are required to submit a complete copy of their Public Service Commission Annual Report. (KRS 136.130 and KRS 136.140)</p> <p>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 or 61A210) are required as well as the other reports requested on page 1. (KRS 136.130 and KRS 136.140)</p>

REPORT OF TOTAL UNIT SYSTEM AND KENTUCKY OPERATIONS

A

As of December 31, 2003

REAL PROPERTY—Operating	(A)	(B)	(C)	(D)	(E)	(F)
	Total Unit System Original Cost	Total Unit System Depreciation	Total Unit System Depreciated Cost	Kentucky Original Cost	Kentucky Depreciation	Kentucky Depreciated Cost
(1) General Plant—Real						
(2) Land						
(3) Buildings and Leasehold Improvements						
(4) Rights of Way						
(5) Pipelines—Transmission and Distribution						
(6) Stored Gas, Oil and Coal (Noncurrent)						
(7) CWIP—Real						
(8) Operating Leased Property—Real						
(9) Capital Leased Property—Real						
(10) Noncarrier Property—Real						
(11) Industrial Revenue Bonds—Real						
(12) Other						
(13) Total Real Property						
PERSONAL PROPERTY—Operating						
(14) General Plant—Personal						
(15) Furniture and Fixtures						
(16) Computers and Software						
(17) Materials and Supplies						
(18) CWIP—Personal						
(19) Stores and Fuel Stock Expenses Undistributed						
(20) Fuel Stock Stored—Current						
(21) Business Inventory Held for Resale						
(22) Airline Spare Parts						
(23) Airline Rotable Parts, Assemblies and Engines						
(24) Airline Slots and Gates						
(25) Aircraft Fuel Inventory						
(26) Motor Vehicles—Owned						
(27) Motor Vehicles—Capital Leased						
(28) Motor Vehicles—Operating Leased						
(29) Railroad Cars—Owned and Leased						
(30) Towers—Communication and Cellular						
(31) Completed construction Not Classified						
(32) Miscellaneous Personal Property						
(33) Capital Leased Property—Personal						
(34) Operating Leased Property—Personal						
(35) Noncarrier Property—Personal						
(36) Industrial Revenue Bonds—Personal						
(37) Personal Property Held in Foreign Trade Zone						

SEE REVERSE

PERSONAL PROPERTY—Operating	(A)	(B)	(C)	(D)	(E)	(F)
	Total Unit System Original Cost	Total Unit System Depreciation	Total Unit System Depreciated Cost	Kentucky Original Cost	Kentucky Depreciation	Kentucky Depreciated Cost
(38) Manufacturing Machinery						
(39) Business Inventory/Raw Materials—Manf. Mach.						
(40) CWIP—Manufacturing Machinery						
(41) Operating Leased Property—Manf. Mach.						
(42) Industrial Revenue Bonds—Manf. Mach.						
(43) Certified Pollution Control Facility Machinery						
(44) Recycling Equipment						
(45) Radio, Television and Telephonic Equipment						
(46) Other						
(47) Total Personal Property ➤						
(48) Total Operating Hard Assets (line 13 plus line 47) ➤						
NONOPERATING/NONUTILITY PROPERTY						
(49) Real—Owned and Leased						
(50) Personal—Owned and Leased						
(51) Manufacturing Machinery						
(52) Other						
(53) Total Nonoperating Property ➤						
(54) Total Operating and Nonoperating Assets (line 48 plus line 53) ➤						
INTANGIBLE PROPERTY—Operating						
(55) Goodwill						
(56) Permits, Licenses and Customer Lists						
(57) Allowances						
(58) Derivative Instrument Assets						
(59) Organizational Expenses and Franchises						
(60) Other						
(61) Total Intangible Property ➤						
INTANGIBLE PROPERTY—Nonoperating						
(62) .25 Intangibles						
(63) .015 Intangibles						
(64) Total Nonoperating Intangibles ➤						
(65) GRAND TOTAL —All Property ➤						

INSTRUCTIONS: Complete the following summary of system and Kentucky plant investment for your operation. Indicate the original cost, depreciation and net book values. The total property reported on line 48, Columns (D), (E) and (F) must equal the total property values reported for all counties on Schedule K. The total property reported on line 53, Columns (D), (E) and (F) must equal the total property values reported for all counties on Schedule K2. The total property reported on line 54, Columns (D), (E) and (F) must equal the total property values reported for all counties on Schedule J.

NOTE: Operating leased property and CWIP (construction work in progress) must be separated into real, tangible personal and manufacturing machinery property subclasses. Property classified as a pollution control facility must have received certification under KRS 224.01-300 prior to the January 1 assessment date. For a list of property which qualifies as commercial radio, television and telephonic equipment, contact the Department of Property Valuation.

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



As of December 31, 2003

KENTUCKY APPORTIONED VEHICLES

Did you file a 2004 Kentucky Apportioned Vehicle Return, Revenue Form 61A203? Yes No

If yes, what was the total Kentucky taxable value from page 1, line 29? \$ _____

What is your KYU number? _____

Provide the breakdown of the taxable value for the following categories of apportioned vehicles:

Owned Apportioned Vehicles \$ _____

Leased Apportioned Vehicles \$ _____ Total Annual Lease Payment Paid \$ _____

Total \$ _____

KENTUCKY REGULAR VEHICLES

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 \$ _____

SUPPLEMENTAL INFORMATION

Did you file a 2004 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 2004 Kentucky Watercraft Property Tax Return, Revenue Form 61A207? Yes No

**REPORT OF TOTAL UNIT OPERATIONS
 BALANCE SHEET**



As of December 31, 2003

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)
	ASSETS	
	Current Assets:	
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.	Total Current Assets	
	Fixed Assets:	
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.	Total Fixed Assets	
	Other Assets:	
18.	Other Assets (<i>Attach Separate Schedule Showing Detail</i>)	
19.	Less: Accumulated Amortization	
20.	Goodwill Less: Accumulated Amortization	
21.	Total Other Assets	
22.	Total Assets	
	LIABILITIES	
	Current Liabilities:	
23.	Loans Payable	
24.	Accounts Payable	
25.	Other Current Liabilities	
26.	Total Current Liabilities	
	Deferred Credits:	
27.	Total Deferred Credits	
	Long-Term Debt:	
28.	Total Long-Term Debt	
	Owner's Equity:	
29.	Total Stock Issued	
30.	Proprietor's Equity	
31.	Retained Earnings	
32.	Other Owner's Equity	
33.	Total Owner's Equity	
34.	Total Liabilities and Owner's Equity	

**REPORT OF TOTAL UNIT OPERATIONS
 INCOME STATEMENT**



12 Months Ending December 31, 2003

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)
	Operating Income:	
1.	Operating Revenue	
2.	Cost of Goods Sold (<i>Attach Separate Schedule Showing Detail</i>)	
3.	Operating Gross Profit	
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.	Total Deductions (Add Lines 4 Through 12)	
14.	Operating Net Income	
	Other Income and Expenses:	
15.	Other Income, Net (<i>Attach Separate Schedule Showing Detail</i>)	
16.	Net Income Before Interest and Taxes	
17.	Interest Income	
18.	Interest Expense	
19.	Net Income Before Taxes	
20.	Income Taxes	
21.	Deferred Income Taxes	
22.	Net Income	

Total Number of Employees: Full-time _____ Part-time _____ Total _____

Date of Organization or Purchase _____

Present Owner Purchased Operation, Give Name of Prior Owner

Purchase Price (Including all considerations and debt) _____

Date Service Began _____

Subscribers/Customers _____

Average Regular Subscriber/Customer Monthly Fee _____

Revenue and Expense for Five Previous Years

Year Ending December 31,	2002	2001	2000	1999	1998
(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) NET INCOME =	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
<i>(Line 7 Minus Lines 8 Through 11)</i>					

FILING EXTENSION APPLICATION

E

For Public Service Company Property Tax Return

APRIL 2004						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

GNC No.	
Postmark	

► **File Before April 30, 2004**

In accordance with KRS 136.130(5)(6), the Kentucky Revenue Cabinet 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 tax year 2004 are due April 30, 2004.

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, 2003. 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

**INSTRUCTIONS
FOR
SCHEDULE G**

Capital Stocks Analysis

- (A) Enter the various issues of capital stock of the taxpayer, distinguishing separate issues of any general class if different in any respect.
- (D) Enter the total par value outstanding at the close of the year, including amounts in the hands of investors and all amounts held alive by the company in sinking or other funds.
- (E) Enter the total shares or par value held by the taxpayer in any fund or in the treasury at the close of the year.
- (G) Enter the **high** market trade price for the year ending December 31, 2003.
- (H) Enter the **low** market trade price for the year ending December 31, 2003.
- (I) If fair value is other than average of (G) and (H), give the method used to arrive at fair value.
- (J) Enter the fair market value of the outstanding capital stock by multiplying (F) and (I).

NOTE: If the capital stock is held by a parent corporation or holding company, complete the schedule for that organizational entity. Please indicate the name of the holding company or the parent corporation at the top of the form.

**INSTRUCTIONS
FOR
SCHEDULE H**

Funded Debt Analysis

- (A) List each obligation of the taxpayer under a separate line in Column (A), giving the name, description and character of the obligation.
- (C) In case of serial maturity, explain in a footnote.
- (D) Enter the total par value outstanding at the close of the year, including amounts in the hands of investors and all amounts held alive by the company in sinking or other funds.
- (E) Indicate the total par value of each issue held by the taxpayer at the close of the year, including amounts in treasury, pledged as collateral, and in sinking or other funds.
- (G) Enter the market interest rate.
- (H) Enter the **high** market trade price for the year ending December 31, 2003.
- (I) Enter the **low** market trade price for the year ending December 31, 2003.
- (J) If the fair value is other than average of (H) and (I), give the method used to arrive at fair value.
- (K) Enter the fair market value of the debt obligation by multiplying (F) and (J).

BUSINESS SUMMARY BY TAXING JURISDICTION



As of December 31, 2003

Page _____

Name of Taxpayer _____

INSTRUCTIONS ON REVERSE

(1) Name of Taxing Jurisdiction	(2) Gross Revenues	(3) Customers/ Subscribers	(4) Pops	(5) Actual Mileage (pipe, lines, etc.)	(6) Departures	(7) Enplane Passengers	(8) Deplane Passengers	(9) Enplane Freight, Express and Mail	(10) Deplane Freight, Express and Mail
GRAND TOTALS ➤									

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

Bargelines must list on this sheet the Kentucky waterways traveled. Kentucky waterways include the Ohio (90%), Mississippi (50%), Cumberland (100%), Tennessee (100%), Kentucky (100%), Green (100%), Big Sandy (50%) and Tradewater (100%) rivers.

**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/subscribers, pops, actual mileage, pipeline miles, departures, enplane and deplane passengers, and enplane freight, express and mail.

- (1) Under "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 Revenue Cabinet's Web site at www.revenue.ky.gov and from the Department of Property Valuation, Division of State Valuation.
- (2) Under the column "Gross Revenues," indicate the gross operating revenues generated from your public service operation in each taxing jurisdiction.
- (3) Under the column "Subscribers," indicate the number of subscribers/customers in each taxing jurisdiction. Cable television and telecommunication companies such as cellular, long distance carriers, resellers of WATS, 2-way radio, nonfacility-based long distance carriers must report the number of customers in each taxing jurisdiction along with mileage figures.
- (4) Under the column "Pops," indicate the number of persons within your licensed population area in each taxing jurisdiction.
- (5) Under the column "Actual Mileage," indicate the miles of pipeline, telephone lines, cable lines, total actual miles operated, etc., in each taxing jurisdiction.
- (6) Under the column "Departures," indicate the number of takeoffs from an airport in each taxing jurisdiction.
- (7) Under the column "Enplane Passengers," indicate the total number of passengers loaded.
- (8) Under the column "Deplane Passengers," indicate the total number of passengers unloaded.
- (9) Under the column "Enplane Freight, Express and Mail," indicate the total tons of freight, express and mail loaded.
- (10) Under the column "Deplane Freight, Express and Mail," indicate the total tons of freight, express and mail unloaded.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be 8½ x 11" (commercial size). Print 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 on a 3½" computer disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.

SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES

**INSTRUCTIONS
FOR
SCHEDULE J**

PROPERTY SUMMARY BY TAXING JURISDICTION

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

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. A list of possible taxing jurisdictions is available from the Revenue Cabinet's Web site at www.revenue.ky.gov and from the Department of Property Valuation, Division of State Valuation.
- (2) Under "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.
- (3) Under the appropriate column heading, indicate the total reported value of property for each taxing jurisdiction.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be 8½ x 11" (commercial size). Print on the upper right corner the letter **J**. Computer-generated schedules are also acceptable. **Furthermore, taxpayers may also file this required information on a 3½" computer disk or compact disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.**

SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES

OPERATING PROPERTY LISTING BY TAXING JURISDICTION



As of December 31, 2003

Page _____

Name of Taxpayer _____

List of Property in _____ County _____

INSTRUCTIONS ON REVERSE

<p style="text-align: center;">(A) Description of Property (Including Address) <i>Separate Property by Class</i></p>	<p style="text-align: center;">(B) Taxpayer's Original Cost</p>	<p style="text-align: center;">(C) Taxpayer's Net Book Value</p>	<p style="text-align: center;">(D) Taxpayer's Reported Value</p>
<p>TOTAL ></p>			
<p>GRAND TOTALS ></p>			

**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.

- (1) Taxpayers must file Revenue Form 61A200(K) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Revenue Cabinet's Web site at *www.revenue.ky.gov* and from the Department of Property Valuation, Division of State Valuation.
- (2) In Column (A), "Description of Property," report all real estate and tangible personalty 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 personalty should also be listed broken down into the same categories as required by regulatory commission accounting.

NOTE: All tangible property utilized by the company regardless of age, condition or book value must be reported, including property which has been fully depreciated.

- (3) In Column (B), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (5) In Column (D), "Taxpayer's Reported 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 (counties only) must equal the total operating hard assets values found on Schedule A, line 48.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be 8½ x 11" (commercial size). Print 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 on a 3½" computer disk or compact disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.**

SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES

NONOPERATING/NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION

As of December 31, 2003

Page _____

Name of Taxpayer _____

List of Property in _____ County _____

INSTRUCTIONS ON REVERSE

<p style="text-align: center;">(A) Description of Property (Including Address) <i>Separate Property by Class—Real Estate, Tangible Personalty and Intangible Property</i></p>	<p style="text-align: center;">(B) Taxpayer's Original Cost</p>	<p style="text-align: center;">(C) Taxpayer's Net Book Value</p>	<p style="text-align: center;">(D) Taxpayer's Reported Value</p>
<p>TOTAL ►</p>			
<p>GRAND TOTALS ►</p>			

**INSTRUCTIONS
FOR
SCHEDULE K2**

NONOPERATING/NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION

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

- (1) Taxpayers must file Revenue Form 61A200(K2) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Revenue Cabinet's Web site at *www.revenue.ky.gov* and from the Department of Property Valuation, Division of State Valuation.
- (2) In Column (A), "Description of Property," report all real estate, tangible personalty 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 136.020. Tangible personalty should also be listed broken down into the same categories as required by regulatory commission accounting.

NOTE: All tangible property utilized by the company regardless of age, condition or book value must be reported, including property which has been fully depreciated.

- (3) In Column (B), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (5) In Column (D), "Taxpayer's Reported 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 K2 (counties only) must equal the total nonoperating property values found on Schedule A, line 53.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be 8½ x 11" (commercial size). Print 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 on a 3½" computer disk or compact disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.**

SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES

REPORT OF ALLOCATION FACTORS
OPERATING AND NONCARRIER PROPERTY
For All Interstate Companies
As of December 31, 2003



Name of Taxpayer _____

INSTRUCTIONS ON REVERSE

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

- | | |
|--|--|
| Airlines—Lines 13 through 30 | Local Exchange Companies—Lines 1 through 5 and 10 |
| Barge Lines—Lines 1 through 4, 10 and 11 | Cellular/PCS Telephone Companies—Lines 1 through 6 and 10 |
| Cable Television Companies—Lines 1 through 5 and 7 | Long Distance Telephone Companies—Lines 1 through 5 and 10 |
| Electric Utilities and Electric Power Companies—Lines 1 through 5 and 10 | Rural Telephone Cooperatives—Lines 1 through 6 and 10 |
| Rural Electric Cooperatives—Lines 1 through 5 and 10 | Radio Common Carriers—Lines 1 through 6 and 10 |
| Gas Utility Companies—Lines 1 through 5 and 10 | Operator Services—Lines 1 through 5 and 10 |
| Gas Transmission Companies—Lines 1 through 4 | Railroad Companies—Use Schedule M |
| Oil Transmission Companies—Lines 1 through 4 | Tower Companies—Lines 1 through 5 |

ALLOCATION FACTORS

	Total Unit Amount	Total in Kentucky Amount	Kentucky Percent
(1) Gross Operating Property (<i>see Sch. A, line 48</i>)*			
(2) Net Operating Property (<i>see Sch. A, line 48</i>)*			
(3) Gross Operating Revenue			
(4) Net Operating Revenue			
(5) Customers/Subscribers			
(6) Pops			
(7) Wire Miles			
(8) Minutes Billed			
(9) Access Lines			
(10) Actual Operated Miles			
(11) Revenue Ton Miles—Watercraft			
(12) Other			
(13) Arrivals			
(14) Departures			
(15) Equated Arrivals			
(16) Equated Departures			
(17) Actual Operated Flight Miles			
(18) Equated Flight Miles			
(19) Flight Time (Hours Airborne)			
(20) Ground Time (Hours Block to Unblock)			
(21) Total Time			
(22) Equated Total Time			
(23) Enplane Passengers Number			
(24) Deplane Passengers Number			
(25) Enplane Passengers (Tons)			
(26) Deplane Passengers (Tons)			
(27) Enplane Freight, Express and Mail (Tons)			
(28) Deplane Freight, Express and Mail (Tons)			
(29) Revenue Passenger Miles			
(30) Revenue Ton Miles—Airlines			

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

**INSTRUCTIONS
FOR
SCHEDULE L**

DEFINITION OF FACTORS

- (1) **Gross Operating Property:** The gross plant investment of hard operating assets. See Schedule A, line 48.
- (2) **Net Operating Property:** Gross operating property less depreciation. See Schedule A, line 48.
- (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/Subscribers:** Total number of customers or subscribers.
- (6) **Pops:** Population in licensed area.
- (7) **Wire Miles:** Number of wire miles owned and leased.
- (8) **Minutes Billed:** Total yearly number of minutes billed.
- (9) **Access Lines:** Number of access lines owned and leased.
- (10) **Total Actual Operated Miles:** Total miles actually operated during the prior calendar year.
- (11) **Revenue Ton Miles:** One ton of revenue commodities transported one mile. The watercraft miles operated on each waterway trip multiplied by the tons of revenue commodities carried on that trip.
- (12) **Other Property and Business Factors:** Taxpayers may use, with the consent of the Revenue Cabinet, factors which would more fairly reflect the operating property operated, owned or leased in Kentucky compared to the utilization everywhere. Enter the factors here.

NOTES REGARDING THE FACTORS

An equating adjustment shall be applied to the property factors only. It shall be based upon the original cost of the aircraft plus the cost of improvements and modifications. As a future option, the Kentucky Revenue Cabinet may utilize market derived aircraft values to determine the equating adjustment.

The arrivals and departures factor shall include all performed scheduled and nonscheduled arrivals and departures associated with interchange flights, connecting flights, overhaul, maintenance, flight testing and training. No adjustments shall be allowed to this factor.

The operating flight miles shall include all performed scheduled and nonscheduled service miles from civilian, government and military passenger, freight, express and mail service. A written explanation regarding the computation of the Kentucky miles shall be required. The Kentucky and system flight miles shall exclude nontaxable nonallocated fly-over miles for nonoriginating and nonterminating flights. A written explanation shall be required from the company regarding the method and computation of this factor.

The total time factor shall include all revenue and nonrevenue hours in flight and on the ground including hours associated with interchange flights, overhaul, maintenance, flight testing and training. No "time caps" shall be applied to ground time. The maximum number of hours associated with any given aircraft shall not exceed 8,760 hours of total time. Foreign time shall be included in the total system time factor. The Kentucky and system total time shall exclude nontaxable nonallocated fly-over time for nonoriginating and nonterminating flights. A written explanation shall be required from the company regarding the method and computation of this factor.

The total revenue ton miles factor shall include all performed scheduled and nonscheduled service miles, tons and revenues from civilian, government and military passenger, freight, express and mail service. A written explanation shall be required from the company regarding the method and computation of this factor. Also, a written explanation shall be required regarding the determination and allocation of revenues and miles between states.

The tons enplaned and deplaned factor shall include all passengers, freight, express and mail tons loaded and unloaded from scheduled and nonscheduled flights for twelve months ending December 31. All tons shall be reported including civilian, government and military passengers, freight, express and mail. Passengers should be converted to tons based upon the industry standard of 200 pounds per person. The Kentucky enplane and deplane tonnage shall exclude certain interchange and transshipped tons as specified by the Revenue Cabinet. A written explanation shall be required from the company regarding any exclusions claimed and the method used to derive the factors.

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



To Accompany Public Service Company Property Tax Return

► *Print or Type Your Answers*

► *Instructions on Reverse*

Name of Taxpayer		Return for year ending December 31, 2003
------------------	--	---

PART I—PROPERTY FACTORS

M 1	Distribution of Property:					
		(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	(3) Net additions of Equip. and Gen. Exp.
	Total Everywhere					
	In Kentucky					
	Percent in Kentucky					

M 2	Distribution of Mileage:				
			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

(A)	Traffic Units	Total in Kentucky	Total Everywhere	(B)	Car and Locomotive Miles	Total in Kentucky	Total Everywhere
	Ton Miles*				(1) Car miles*		
					(2) Locomotive miles		
	Total				Total		
	Percent		100%		Percent		100%
	Tons Loaded				(C) 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 8½ 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.

**SUPPLEMENTAL REPORT OF LEASED PROPERTY
FOR COMMERCIAL PASSENGER AND CARGO AIRLINES**

As of December 31, 2003

Complete the following chart. Indicate the system and Kentucky annual operating lease payments (rents) paid during the calendar year of 2003 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 spare 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.

Name of Taxpayer _____

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

CABLE TELEVISION REVENUES AND EXPENSES
12 Months Ending December 31, 2003

Line No.	Item	Amount for Current Year (Omit Cents)
Operating Revenues:		
1.	Installation Revenue \$ Less Installation Expenses \$	
2.	Regular Subscriber Revenue	
3.	Per Program or Per Channel Gross Revenue (Pay Television)	
4.	Advertising Revenue	
5.	Special Service Revenue (<i>Attach Separate Schedule Showing Detail</i>)	
6.	Other Revenue (<i>Attach Separate Schedule Showing Detail</i>)	
7.	Total Operating Revenues	
Operating Expenses; Service Expenses:		
8.	Salaries, Wages and Employee Benefits	
9.	Pole Rentals*	
10.	Operating Lease Payments (Rents)—Real*	
11.	Operating Lease Payments (Rents)—Personal*	
12.	Operating Lease Payments (Rents)—Motor Vehicles*	
13.	Private Microwave Service (CARS)	
14.	Common Carrier Microwave Service	
15.	Total Tariff (Leaseback) Charges (Applies Only to Systems Receiving Telephone Company Channel Service)	
16.	All Other Service Expenses (<i>Attach Separate Schedule Showing Detail</i>)	
17.	Payments to Pay Cable Program Supplies	
Origination Expenses:		
18.	Salaries, Wages and Employee Benefits	
19.	All Other Origination Expenses (<i>Attach Separate Schedule Showing Detail</i>)	
Selling, General and Administrative Expenses:		
20.	Salaries, Wages and Employee Benefits	
21.	Franchise Fees	
22.	Copyright Fees	
23.	All Other Selling, General and Administrative Expenses (<i>Attach Separate Schedule Showing Detail</i>)	
24.	Total Operating Expense	
25.	Total Operating Income	
Depreciation and Amortization:		
26.	Depreciation	
27.	Amortization	
OTHER INCOME AND EXPENSES		
Other Income:		
28.	Total Other Income	
Other Expenses:		
29.	Interest	
30.	Miscellaneous	
INCOME TAXES		
31.	State and Local	
32.	Federal	
33.	Total Net Income	

*Must complete Schedules N1 and N2.

CABLE TELEVISION REPORTING FORM

As of December 31, 20_____

SYSTEM AND HEAD-END INFORMATION

Total Number of Head-Ends for System _____ Total Number of Head-Ends in Kentucky _____

Location of Head-End (State/County/City)	System HMZ	Channel Capacity	Miles of Cable	Miles of Fiber Optic Cables	Subscribers
1. _____	_____	_____	_____	_____	_____
2. _____	_____	_____	_____	_____	_____
3. _____	_____	_____	_____	_____	_____
4. _____	_____	_____	_____	_____	_____
5. _____	_____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____	_____

Total Underground Cables _____ Miles Homes in Franchise Area _____
 Total Overhead Cables _____ Miles Homes Passed by Cable _____
 Total All Miles of Cables _____ Miles Subscriber Penetration _____

Total Miles of Fiber Optic Cables _____ Miles (includes in above totals)
 Total Miles of Fiber Optic Cables in Kentucky _____ Miles (included in above totals)

ADDITIONS TO PLANT

Miles Added During Prior Year: Underground Miles _____ Overhead Miles _____
 Head-end Equipment Added _____ Total Miles Added _____
 Fiber Optic Miles Added During Prior Year (included in above totals) _____

PLANT REBUILDING OR UPGRADING

Rebuilt Miles During Prior Year: Underground Miles _____ Overhead Miles _____
 Head-end Equipment Rebuilt/Upgraded _____ Total Miles Rebuilt _____
 Fiber Optic Miles Added During Prior Year (included in above totals) _____

OTHER INFORMATION (To be current replacement cost or value new as of December 31.)

Number of Customer's Converters: In Use _____ In Stock (warehouse) _____
 Cost or Value of Monitoring and Testing Equipment \$ _____
 Cost or Value of Any Office Furniture/Equipment \$ _____
 Cost or Value of Any Studio/Camera Equipment \$ _____

Total Customers Served by System _____

SERVICES AVAILABLE

	Number of Subscribers	Fee for Service	Number of Channels/Name of Service
Basic Service	_____	_____	Basic: No. of Channels _____
Expanded Basic	_____	_____	Expanded: No. of Channels _____
1st Pay Channel (name)	_____	_____	_____
2nd Pay Channel (name)	_____	_____	_____
3rd Pay Channel (name)	_____	_____	_____
4th Pay Channel (name)	_____	_____	_____
Others (list)	_____	_____	_____
	_____	_____	_____

Report the Annual Gross Income for These Channels for the Prior Year \$ _____

LIST TOTAL CAPITAL EXPENDITURES OR MAJOR IMPROVEMENT COST FOR YEAR

Item	Date Started	Date Completed	Cost
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

CABLE TELEVISION INVESTMENT REPORT FORM

This report is to cover all years of the system since it was originally built.

PLANT DISTRIBUTION SYSTEM

Year Installed	Number of Miles		Total Miles	Installed Cost, New
	UG	OH		
1. _____	_____	_____	_____	\$ _____
2. _____	_____	_____	_____	\$ _____
3. _____	_____	_____	_____	\$ _____
4. _____	_____	_____	_____	\$ _____
5. _____	_____	_____	_____	\$ _____
6. _____	_____	_____	_____	\$ _____
7. _____	_____	_____	_____	\$ _____
8. _____	_____	_____	_____	\$ _____
9. _____	_____	_____	_____	\$ _____
10. _____	_____	_____	_____	\$ _____
11. _____	_____	_____	_____	\$ _____
12. _____	_____	_____	_____	\$ _____

ELECTRONICS/HEAD-END EQUIPMENT

Year Installed	Number Channels	Items Installed	Installed Cost, New
1. _____	_____	_____	_____ \$
2. _____	_____	_____	_____ \$
3. _____	_____	_____	_____ \$
4. _____	_____	_____	_____ \$
5. _____	_____	_____	_____ \$
6. _____	_____	_____	_____ \$
7. _____	_____	_____	_____ \$
8. _____	_____	_____	_____ \$
9. _____	_____	_____	_____ \$

TOWER

Year Installed	Height	Is it Guyed?	Installed Cost, New
1. _____	_____	_____	\$ _____
2. _____	_____	_____	\$ _____
3. _____	_____	_____	\$ _____
4. _____	_____	_____	\$ _____
5. _____	_____	_____	\$ _____
6. _____	_____	_____	\$ _____
7. _____	_____	_____	\$ _____
8. _____	_____	_____	\$ _____
9. _____	_____	_____	\$ _____

SATELLITE DISH(ES)

Year Installed	Size by Meters	Installed Cost, New
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

Franchise

Franchise Life _____
 Franchise Fee _____

Franchise Expiration Date _____
 FCC CUID Number _____

INSTRUCTIONS FOR SCHEDULES P1, P2 AND P3

REPORTING FORMS FOR CABLE TELEVISION COMPANIES

SCHEDULES P1 AND P2

Report the system megahertz, the total number of channels the system is capable of distributing based on cable size, and the number of channels in place or use. If the equipment is in place, but not in use, add statement of explanation on attached supplemental page.

Plant and Electronics: List for each year the number of miles of underground cable and overhead cable installed and the total miles installed from the original time the system was built. If additional space is needed, attach an additional supplemental list similar to this form. The total underground and overhead miles of cable is required immediately below. State the number of trunk miles of cable that the system has and the number of feeder cable miles.

Tower: Report each and every tower in place, the year installed, its height in feet, and whether it is guyed. If the tower is unusual or the owner/taxpayer wishes to supply additional information, attach a supplemental page. The tower height is not to include the antenna.

Satellite Dish(es): Report each satellite dish present on the system in this taxing jurisdiction and system. The size should be stated by meters and the year installed.

Additions to Plant: This section calls for the number of miles of new plant and electronics added during the prior year, showing the breakdown between underground and overhead miles of cable added.

Plant Rebuilding or Upgrading: Report the number of miles of plant rebuilt during the prior year, showing also the number of miles of underground and overhead cable rebuilt or upgraded.

Other Information: All costs or values data to be current replacement cost or value new as of December 31 of the year for which the report is required or requested. The number of customer converters to two parts; one figure is to represent those converters in use by the subscribers which are owned, leased or managed by the cable company; the second figure is to represent those converters in stock and not currently distributed as of December 31. Enter the current replacement cost or value new for all monitoring, testing equipment, office furniture and equipment, studio, props and camera equipment on the appropriate lines.

Services Available: Describe basic service, the number of subscribers and the fee for this service. Describe expanded basic service, if offered, the number of subscribers and the fee for this service. List and furnish all information on each and every pay channel, the number of subscribers and the fee for each as well as any other type of service offered. Report the annual gross income for these channels for the prior year.

List Total Capital Expenditures or Major Improvement Cost for Year: The cost items should be listed and date project started and date completed should be stated, as well as installed cost reported as of December 31 for the year of this report.

SCHEDULE P3

Report the installed original cost for the items of the system listed. The cost is to be by year installed and unadjusted for any items removed or replaced.

**SUPPLEMENTAL REPORT OF OPERATIONS
 FOR CONTAINED AND RESIDENTIAL LANDFILLS**



Name of Company/Landfill _____

Permit Number _____ County Location _____

Year of Beginning Operation _____

December 31, 2003, Total Acres Owned and Leased _____ Residential _____ Contained _____

December 31, 2003, Total Permitted Acreage _____ Residential _____ Contained _____

	Cubic Yards	Tons
Total Permitted Air Space Capacity As of December 31, 2003	_____	_____
Total Expandable Fill Air Space Capacity As of December 31, 2003	_____	_____
Actual 2001 Waste Intake (12 Months) For Year Ending December 31, 2001	_____	_____
Actual 2002 Waste Intake (12 Months) For Year Ending December 31, 2002	_____	_____
Actual 2003 Waste Intake (12 Months) For Year Ending December 31, 2003	_____	_____
Projected 2004 Waste Intake (12 Months) For Year Ending December 31, 2004	_____	_____

	Total Gross Income	Total Expenses (Excluding Interest and Income Tax Expense)
2000 Gross Income	\$ _____	\$ _____
2001 Gross Income	\$ _____	\$ _____
2002 Gross Income	\$ _____	\$ _____
2003 Gross Income	\$ _____	\$ _____
Projected 2004 Gross Income	\$ _____	\$ _____

NOTE: The reported total gross income is before host fees. Factor up the gross income for intracompany discounting.

December 31, 2003, Posted Gate Rates	Cubic Yards	Ton
Solid Waste	\$ _____	\$ _____
Industrial Waste	\$ _____	\$ _____
Contaminated Soil	\$ _____	\$ _____
Asbestos	\$ _____	\$ _____
Other	\$ _____	\$ _____

Total Bonding Dollar Amount Posted with the Division of Waste Management, Department of Natural Resources:
 \$ _____ as of December 31, 2003

REPORT OF PROPERTY

SUBJECT TO THE POLLUTION CONTROL TAX EXEMPTION



In accordance with KRS 132.020, property certified as a pollution control facility as defined in KRS 224.01-300 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 Revenue Cabinet, Sales and Use Tax Branch.

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)			\$	\$
(16)			\$	\$
(17)			\$	\$
(18)			\$	\$
(19)			\$	\$
(20)			\$	\$
(21)			\$	\$
(22)			\$	\$
(23)			\$	\$

**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 2004 tax year, the Public Service Branch will require additional information and documents to be filed with your 2004 public service company property tax return.

All returns, reports, schedules and listings shall cover a period of 12 months ending December 31, 2003. 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, 2004, 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, 2004.

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, 2003. 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, 2003. 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 Flight Time
 - (14) Total System Ground Time
 - (15) Total System Operated Flight Miles
 - (16) Total System Passengers Enplaned
 - (17) Total System Passengers Deplaned
 - (18) Total System Cargo, Freight, Mail and Express Tons Enplaned
 - (19) Total System Cargo, Freight, Mail and Express Tons Deplaned
 - (20) Total System RTMs (Revenue Ton Miles)
 - (21) Total Kentucky Arrivals or Departures (*select one*)
 - (22) Total Kentucky Flight Time
 - (23) Total Kentucky Ground Time
 - (24) Total Kentucky Operated Flight Miles
 - (25) Total Kentucky Passengers Enplaned
 - (26) Total Kentucky Passengers Deplaned
 - (27) Total Kentucky Cargo, Freight, Mail and Express Tons Enplaned
 - (28) Total Kentucky Cargo, Freight, Mail and Express Tons Deplaned
 - (29) Total Kentucky RTMs (Revenue Ton Miles)
 - (30) Summary Totals for (1) through (29)

REPORT OF RESELLER LEASING FORM



Companies who leased operating property in Kentucky to or from additional companies in 2003 must report the names and addresses of those companies. **Note:** Acquired access time of facility based providers is considered leased operating property.

Name of Company/Address	Leasee or Lessor

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) _____	\$	\$
TOTAL	\$	\$

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 Revenue Cabinet 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, Department of Property Valuation, Kentucky Revenue Cabinet, 200 Fair Oaks Lane, Station 32, Frankfort, KY 40620**. Refer questions to (502) 564-8175.

Name and Address of Buyer _____

Name and Address of Seller _____

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? _____

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
Department of Property Valuation
Kentucky Revenue Cabinet
200 Fair Oaks Lane, Station 32
Frankfort, KY 40620

 ()

Telephone Number

CABLE TELEVISION COMPANY SALES



Kentucky Revised Statutes 136.130 and 136.140 require cable television companies to report information to the Revenue Cabinet when they buy or sell any assets used in a cable television company. Complete this form for the sale, purchase or merger referred to in the cover letter and return to **Public Service Branch, Department of Property Valuation, Kentucky Revenue Cabinet, 200 Fair Oaks Lane, Station 32, Frankfort, KY 40620**. Refer questions to (502) 564-8175.

Name and Address of Cable Company Sold

Name and Mailing Address of
Purchasing Cable Company

Telephone/Fax Number of Purchasing Company

Date Sale/Purchase Completed

Cash	_____
Debt Assumed	_____
Stock Value	_____
Total Purchase or Sale Price	_____

Portion of Company Purchased

Portion of Price Attributable to:

Real Estate

Tangible Property

Intangible Property

Portion of Total Sale Price Attributable
to Kentucky Property

Kentucky Portion Attributable to:

Real Estate

Tangible Property

Intangible Property

Value of Covenant not to Compete

Portion of Covenant not to Compete
Attributable to Kentucky

Total Number of Subscribers Sold/Bought

In Kentucky

Out-of-State

Kentucky Counties in Which Property is Located, Number of Subscribers and Number of Miles in Each County
(Use an additional sheet if necessary.)

County	Number of Subscribers	Number of Miles
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

When allocations are made between the total sale or purchase price and the Kentucky portion of the sale or purchase price, explain the method and figures used in the allocation. (Use an additional sheet if necessary.)

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
Department of Property Valuation
Kentucky Revenue Cabinet
200 Fair Oaks Lane, Station 32
Frankfort, KY 40620

 () _____
Telephone Number