

**FILING REQUIREMENTS FOR
COMMERCIAL PASSENGER AND CARGO AIRLINES**

Each year the Kentucky Department of Revenue, Office 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 2008 tax year, the Public Service Branch will require additional information and documents to be filed with your 2008 public service company property tax return.

All returns, reports, schedules and listings shall cover a period of 12 months ending December 31, 2007. 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, 2008, 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, 2008.

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, 2007. 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, 2007. 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)

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
- (I32)** Rowan County Airport, Morehead
- (1A6)** Bell County Airport, Middlesboro
- (8M9)** Webster County Airport, Providence