

2012
PERSONAL PROPERTY TAX FORMS
AND
INSTRUCTIONS
FOR
COMMUNICATIONS SERVICE PROVIDERS
AND
MULTICHANNEL VIDEO PROGRAMMING SERVICE
PROVIDERS

* * * * *

This packet contains forms and instructions for filing your 2012 personal property tax forms for communications service providers and multichannel video programming service providers. This return does not apply to commercial radio and television broadcast companies.

Please:

- File with the Department of Revenue by May 15, 2012. **If May 15 falls on a weekend, the return is due the first business day following May 15.** All returns postmarked *after* May 16, 2012, will be assessed for the tax plus applicable penalties and interest by the Department of Revenue.
- **There is no filing extension provision for personal property tax returns.**
- **Enter your Social Security or Federal Employer Identification Number** on all returns, schedules, attachments and correspondence.
- **Staple all pages of each return together.**
- **Sign all returns and list appropriate telephone numbers.**
- **DO NOT FILE** property tax returns with the income tax return.
- **DO NOT SEND PAYMENT WITH THE RETURN.**

Should you have any questions regarding this property tax return, please do not hesitate to contact the Department of Revenue, State Valuation Branch at (502) 564-8175. Go to www.revenue.ky.gov to download forms.



INSTRUCTIONS
PERSONAL PROPERTY TAX RETURN
(REVENUE FORMS 61A500)
Definitions and General Instructions

This tax return includes instructions to assist taxpayers in preparing Revenue Form 61A500. These instructions do not supersede the Kentucky Constitution or applicable Kentucky Revised Statutes.

Taxpayer—All individuals and business entities who are communications service providers or multichannel video programming service providers and who own, lease or have a beneficial interest in taxable tangible property located within Kentucky on January 1 **must** file the personal property tax form for communications service providers and multichannel video programming service providers (Revenue Form 61A500).

This return and instructions do not apply to **real property, registered motor vehicles, apportioned vehicles, commercial watercraft companies, distilled spirits held in bonded warehouses and public service companies taxed under the provisions of KRS 136.120**. Public service corporations must file the Public Service Company Tax Return, Revenue Form 61A200. Commercial watercraft companies must file the Commercial Watercraft Property Tax Return, Revenue Form 61A207. Commercial air passenger and freight carriers must file the Commercial Air Carrier Property Tax Return, Revenue Form 61A206. Report distilled spirits in bonded warehouses on the Annual Report of Distilled Spirits in Bonded Warehouses, Revenue Form 61A508.

Intangible property is any property other than real and tangible personal property that represents evidence of value or the right to value under law or custom.

Assessment Date—The assessment date for all tangible personal property is January 1.

Situs of Tangible Property—The taxable situs of tangible personal property in Kentucky is in the jurisdiction where the property is physically located on January 1. See the enclosed listing of taxing jurisdiction in Kentucky.

Filing Requirements—To properly report, note the following:

- Kentucky does not allow consolidated and joint returns.
- File a single 61A500 tangible property tax return for all property which is located within Kentucky.
- The return and **all supporting schedules** must be included when filing the tax return, if not included the return will not be accepted as timely filed.
- File the return between January 1 and May 15.
- Complete all schedules when filing this return, failure to properly complete this form and schedules will result in the return being considered late and subject to penalties.



If May 15 falls on a weekend, the return is due the first business day following May 15.

- **Do not enclose this return with the income tax return.**
- File the return with the State Valuation Branch.
- **There is no filing extension for this return.**

Payment of Taxes—Do not send payments with your return. The local taxing authorities in each county will mail the local tax bills and the state bill is billed directly by the Department of Revenue.

Lessors and Lessees of Tangible Personal Property—Leased property must be listed by the owner on Revenue Form 61A500, regardless of the lease agreement's terms regarding tax liability. **Classify leased assets based upon their economic life.** If the lessee is obligated to purchase the property (i.e., capital lease), he is deemed the owner. If the lease terms do not obligate the lessee to purchase the property (i.e., operating lease), the lessor is deemed to be the owner. The tax return must contain the name of the lessee and location of property. The lessee must file Revenue Form 62A500-L. Tangible property leased to local governmental jurisdictions is exempt from state and local tax under the Governmental Leasing Act. Tangible property leased to any other tax-exempt entity must be reported by the lessor. Tangible property leased from tax-exempt entities by nonexempt lessees must be reported by the lessee. **Tangible property leased by a public service company as defined in KRS 136.120 must be reported by the public service company as if they are the owner of the leased property.**

Depreciable Assets—List depreciable assets on the appropriate schedule(s) at original cost. Apply appropriate factor(s) to obtain **reported value**. Do not use book depreciation for computing the fair cash value of depreciable assets. Do not include noncommercial aircraft, documented boats and assets used in farming. See line-by-line instructions for details.

Telephonic Equipment—Telephonic equipment directly used or associated with electronic equipment which broadcasts electronic signals to an antenna should be reported on Form 61A500, Schedule B. All radio and television towers should also be reported on Schedule B. Do not report cellular and telephone towers on Schedule B.

Inventories—List inventories at fair cash value using full absorption first-in-first-out (FIFO) costing. Such costs include freight, labor, taxes and duties. LIFO deductions are not allowable. Goods held for lease or rent may be considered merchants inventory. See line 31 instructions for details. The owner of consigned manufacturing or merchandising inventory must list the property. Kentucky merchants must list merchandise consigned by a nonresident on the Consignee Tangible Personal Property Tax Return, Revenue Form 62A500-C. For consignee reporting requirements, see the instructions for Revenue Form 62A500-C.

Foreign Trade Zones—Tangible property located within an **activated** foreign trade zone, as designated under Title 19 U.S.C. Sec. 81, is subject to a state rate only but must be included in the appropriate schedule or line of the return. Complete Schedule J for property located in an activated foreign trade zone. Attach a copy of the foreign trade zone certificate.

Rebuilds or Capitalized Repairs—Cost figures for rebuilt equipment must be segregated according to “original” and “rebuild” costs and listed under two economic life classes on the tangible personal property tax return. The original cost of all assets is included in the year of acquisition in the appropriate class life. Any rebuild(s) capitalized for book or tax purposes are to be entered in the appropriate class life for the expected life of the rebuild.

Exceptions to the Fair Cash Value Computation

Taxable property inoperable and held for disposal as of the assessment date may be valued separately. List this property on Schedule C and include an affidavit explaining the circumstances and the basis for valuation. Such property is valued as follows:

- property that has been disposed of, but not written off the records, must be deducted from the original cost calculation; or
- if component parts have been removed and the remainder is useless to the business, report the actual scrap or salvage value; or
- if a visual inspection confirms that useful life has not ended, the true value is the greater of its depreciated book value or the actual salvage value; or
- property sold on or before the due date of the return through a proven arm’s length transaction is reported at the selling price.

Temporary idleness is not sufficient cause for separate valuation. This includes idleness attributed to seasonal operation or from repair or overhaul of equipment.

Listing and Valuing Tangible Personal Property

List depreciable property on Form 61A500, Schedule A or B, based on its economic life. To assist taxpayers in determining proper economic life classification a partial listing of North American Industry Classification system (NAICS) codes is included. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification.

Use the chart as a general guide.

An asset listing of each item of property must be available to the Department of Revenue upon request. The asset listing must include original cost, make, model, serial number and/or other identification numbers, and physical location (street address, jurisdiction, county, listed on Schedule A or B, and line number on Form 61A500).

Fair Cash Value Computation

The fair cash value computation begins with cost. Cost must include inbound freight, mill-wrighting, overhead, investment tax credits, assembly and installation labor, material and expenses, and sales and use taxes. Premium pay and payroll taxes are included in labor costs. Costs are not reduced by trade-in allowances. Capitalize costs of major overhauls in the year in which they occur.

Cost should be net of additions, disposals and transfers occurring during the year. **Multiply aggregate cost by the applicable conversion factor to determine reported value.** The column totals represent the total original cost and total reported value of each class of property. Original cost totals must generally reconcile with the book cost. **NOTE:** Property written off the records, but still physically on hand, must be included in the computation.

When assets are restated/revalued due to a merger, IRC Section 338 write-up/write-down or other qualified event, taxpayers are required to list the property asset value as Age 1 following the year of revaluation. The cost reported should be the restated/revalued cost. The Department of Revenue requires that in completing this tax form and its accompanying schedules that you list the restated/revalued assets at their restated/revalued value and that their acquisition date be listed as the year that their value was restated/revalued. All assets must be placed into the proper Class Life Tables as specified by the tax form at Age 1. DO NOT use historical acquisition dates to report these restated/revalued assets.

Alternative Reporting Requirement

If a taxpayer believes the composite factors in the return have overvalued or undervalued the property, the taxpayer may petition the Department of Revenue to accept an alternative reporting method. Check the box on Form 61A500, page 1, if an alternative method of valuation is submitted. **The taxpayer must file the completed return and schedules based on the Department of Revenue’s methodology** as well the affidavit of the alternative valuation with the State Valuation Branch. The affidavit must include a proposed alternate valuation method, justification of the method chosen, any evidence that supports the proposed method, and all the forms and schedules of the 61A500 with the “reported value” being changed to the term “taxpayers valuation.” **Accepting the alternative valuation method as filed in order to expedite the processing of the return does not affect the department’s right to audit the return and the method used.**

GENERAL INFORMATION Revenue Form 61A500

For valuation information or assistance in filing this return, contact the State Valuation Branch at (502) 564-8175. Go to www.revenue.ky.gov to download forms.

General Information—Provide the following information:

- Social Security number or Federal Employer Identification Number;
- NAICS code that most closely identifies your business activity;
- type of business activity;
- alternative valuation (check appropriate box);
- name and address of business;
- property is located in enterprise zone (check appropriate box);
- organization type (check appropriate box);
- taxpayer signature and telephone number and the preparer’s (other than taxpayer) name at the bottom of Form 61A500, Schedule C.

Failure to properly complete the general information section may result in omitted property notices, subject to penalties and interest.

Instructions for Lines 11–16 and 21–26 (Depreciable Assets)

Schedule A property includes, but is not limited to:

- business furniture and fixtures;
- professional trade tools and equipment;
- signs and billboards;
- drilling, mining and construction equipment;
- mini- and mainframe computers;
- telecommunications equipment; and
- poles and wires

Schedule B property includes:

- qualifying commercial radio, television and telephonic equipment;
- qualified pollution control facilities; and
- manufacturing machinery and computer equipment controlling the machinery.

Schedules A and B list six economic life classes. Property is classified by the expected economic life.

The age of property, whether purchased new or used, is determined as follows: property purchased in the year prior to the assessment date is age 1; purchases made 2 years prior are age 2; etc. Assets listed into Classes I, II and III, whose ages exceed the maximum age for each class (13 years), should be aggregated on “Age 13+” of the original cost column. Assets listed into Classes IV and V whose ages exceed the maximum age for each class (27 years) should be aggregated on “Age 27+” of the original cost column. As long as an asset is in use, it is valued using the appropriate factor as determined by its class and age. For Class VI assets whose age is greater than 27 years contact the State Valuation Branch for the appropriate factor. Multiply the original cost by the conversion factor to arrive at the reported value. Add original costs for each class to determine the total original cost by class. Add reported values for each class to determine the total reported value by class. The column totals for original cost and reported value for each class of property are listed in the space provided for Schedule A and B property on Form 61A500, page 1. The grand total of original cost and reported value for all classes of property are summarized on lines 17 and 27.

Line-by-Line Instructions

The following describes the various property categories. Report these values on Form 61A500, page 1.

31 Merchants Inventory—Merchants inventory represents goods held for sale or machinery and equipment that originated under a floor plan financing agreement. It may include retail goods, wholesale goods, consigned goods and goods held by a distributor. *Attach a separate schedule for machinery and equipment reported as inventory.*

35 Goods Stored in Warehouse/Distribution Center—Report personal property placed in a warehouse or distribution center for shipment to a Kentucky destination or held longer than six months on line 35.

36 Goods Stored in Warehouse/Distribution Center—in Transit—Personal property placed in a warehouse or distribution center for purposes of further shipment to an out-of-state destination shall be reported on line 36. The owner of the property must demonstrate that the personal property will be shipped out of state within the next six months. Property shipped to in-state destinations or held longer than six months is reported on line 35.

60 Other Tangible Personal Property—List the totals from Schedule C on Form 61A500, line 60.

Schedule C property includes:

- documented watercraft;
- aircraft for hire;
- materials, supplies and spare parts;
- investment properties such as coin, stamp, art or other collections;
- research libraries; and
- precious metals.

List aircraft for hire on the appropriate line on Schedule C at fair market value.

Materials, supplies and spare parts, normally expensed, must be segregated and valued separately. Any supplies included in inventory should be removed from the inventory value and reported on Schedule C. In all cases, list such property at original cost.

Supply items are valued at original cost in the amount on hand at year-end. Returnable containers, such as barrels, bottles, carboys, coops, cylinders, drums, reels, etc., are valued separately at original cost.

List the fair market value of all coin collections, stamp collections, art works, other collectibles and research libraries. List the number of ounces of all gold, silver, platinum and other precious metals. If the market value of a precious metal is known, list the value per ounce as of the preceding December 31 in the Value Per Ounce column. Multiply the number of ounces by the value per ounce to determine the total fair market value.

81 Construction Work in Progress (Telephonic Equipment)—Machinery and equipment that eventually is used in a manner to qualify as telephonic equipment per KRS 132.020(1) is classified as telephonic equipment during the construction period. Report such property at original cost.

82 Construction Work in Progress (Other Tangible Property)—During the construction period, list all tangible property that “does not” become real estate or telephonic equipment that is listed on line 82. **NOTE:** Tangible property includes contractor’s building components.

Schedule H: Report of Total Personal Tangible Property in Kentucky

This form is a summary of the personal tangible property the company has in Kentucky as of January 1. Indicate the original cost, book depreciation, net book value, and reported value for the listed categories of tangible personal property.

Schedule I: Summary of Gross Tangible Personal Property by Taxing Jurisdiction

This form must contain a summary by the amount of the gross book value of the tangible personal property located in this state for each county, city, and special taxing jurisdiction. **It must reconcile with Schedule H totals by classification.**

- (1) Taxpayers must file Revenue Form 61A500(I) which must contain gross book value of the tangible personal property in each county and for every taxing jurisdiction within that county. A list of taxing jurisdictions is available from the Department of Revenue’s Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, State Valuation Branch.
- (2) Example: a company has a total of \$200 in gross book value on Schedule A, line 17. That property is located in two counties: \$125 in Jefferson county, the whole \$125 is in the Jefferson Common School, and in the Urban Service District. The remaining \$75 is in Franklin County with \$25 in the Franklin Common School and the remaining \$50 in the Frankfort Independent School and in the City of Frankfort. You should fill in the Schedule I like this:

| Name of Taxing District | Original Cost Schedule A (Line 17) | |
|-------------------------------|------------------------------------------|------------|
| Franklin 37 | \$75 | (=a+b)=c |
| Frankfort Independent School | \$50 | a |
| Franklin Common School | \$25 | b |
| Frankfort | \$50 | |
| Jefferson 56 | \$125 | (=d+e)=f |
| Anchorage Independent School | \$0 | d |
| Jefferson Common School | \$125 | e |
| Urban Service District | \$125 | |
| Total county | \$200 | (=c+f) |
| Total of all school districts | \$200 | (=a+b+d+e) |

Schedule J: Summary of Reported Tangible Personal Property by Taxing Jurisdiction

This form must contain a summary by the amount of gross book value of the tangible personal property located in this state for each county, city and special taxing jurisdiction. **It must reconcile with Schedule H totals by classification.**

- (3) Taxpayers must file Revenue Form 61A500(J) which must contain reported value of the tangible personal property in each county and for every taxing jurisdiction within that county. A list of taxing jurisdictions is available from the Department of Revenue’s Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, State Valuation Branch.
- (4) Example: a company has a total of \$200 in reported value on Schedule A, line 17. That property is located in two counties: \$125 in Jefferson County, the whole \$125 is in the Jefferson Common School, and in the Urban Service District. The remaining \$75 is in Franklin County with \$25 in the Franklin Common School and the remaining \$50 in the Frankfort Independent School and in the City of Frankfort. You should fill in the Schedule J like this:

| Name of Taxing District | Reported Value Schedule A (Line 17) | |
|-------------------------------|-------------------------------------------|------------|
| Franklin 37 | \$75 | (=a+b)=c |
| Frankfort Independent School | \$50 | a |
| Franklin Common School | \$25 | b |
| Frankfort | \$50 | |
| Jefferson 56 | \$125 | (=d+e)=f |
| Anchorage Independent School | \$0 | d |
| Jefferson Common School | \$125 | e |
| Urban Service District | \$125 | |
| Total county | \$200 | (=c+f) |
| Total of all school districts | \$200 | (=a+b+d+e) |

Schedule K: Tangible Personal Property Listing by Taxing Jurisdiction

This form must contain an inventory of the amount and kind of tangible personal property owned and located in this state for each county, city, and special taxing jurisdiction.

- (1) Taxpayer must file a Revenue Form 61A500(K) for each taxing jurisdiction within each county and one for the total county. A list of possible taxing jurisdictions is listed on Schedule J or available from the Office of Property Valuation, State Valuation Branch.
- (2) In Column (A), “Year of Acquisition,” report the year in which the tangible personal property was acquired.
- (3) In Column (B), “Description of Property,” report all tangible personal property owned. This listing must be specific and detailed. Property should be reported using the classified rate structure from KRS 132.020.

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

- (4) In Column (C), "Schedule A or B or Line Number," indicate whether the tangible personal property is Schedule A or Schedule B property; or whether the property was entered on a specific line item (31-82) shown on the front page of the return.
- (5) In Column (D), "Class Life (I to VI)," indicate the class life (I through VI) for the tangible personal property reported on Schedule A or Schedule B.
- (6) In Column (E), "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.
- (7) In Column (F), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (8) In Column (G), "Reported Value," this should be the factored cost for the property as derived from the Schedule A and B.

Revenue Form 62A500-A

Noncommercial Aircraft—List the serial number, federal registration number, make, year, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Include additional information regarding avionics equipment, engine hours, condition and other documentation that may influence the aircraft value in the space provided. Do not list aircraft assessed as public service company property. **List aircraft used in the business of transporting persons or property for compensation or hire and not assessed as a public utility on Revenue Form 62A500, Schedule C. Taxation is based on the situs of the aircraft, regardless of the owner's residency.**

Revenue Form 62A500-C

If on January 1 you have in your possession any consigned inventory that is held and not owned by you, you are required to complete this form and report the kind, nature, owner and value of all such inventory. If you are assuming the responsibility for the property taxes on the consigned inventory, you must report the value of such inventory on the tangible personal property tax return appropriate for your business activity. Consigned inventory must be valued using full absorption first-in-first-out (FIFO) costing. LIFO deductions are not allowable. A separate return is required for each location at which consigned goods are located. File the return as an attachment to Revenue Form 61A500.

Revenue Form 62A500-L

All persons and business entities who lease tangible personal property from others (e.g., lessees) are required to file the Lessee Tangible Personal Property Tax Return, Revenue Form 62A500-L. A separate return for each property location is required. File the return as an attachment to Revenue Form 61A500.

Provide all information requested. List the name and address of the lessor and the related equipment information, including the type of equipment, year of manufacture, model, selling price

new, gross annual rent, date of the lease, length of the lease and purchase price at the end of the lease. Attach a separate schedule if necessary.

Revenue Form 62A500-W

Documented Boats—Boats registered with the United States Coast Guard, situated in Kentucky, are subject to personal property taxes. These must be listed on the Tangible Personal Property Tax Return (Documented Watercraft), Revenue Form 62A500-W, and filed with the State Valuation Branch or PVA in the county where the boat is situated. Do not list any commercial watercraft on this return. **Taxation is based on the situs of the boat, regardless of the owner's residency.**

Property Classification Guidelines

List depreciable property based on its economic life. To assist taxpayers in determining proper economic life classifications, a partial listing of North American Industry Classification System (NAICS) codes follows. Property frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification.

Communications Service Providers and Multi-Channel Video Programming Service Providers

| NAICS | Business Description |
|--------|------------------------------------------------------------------------------------|
| 5152 | Cable and Other Subscription Programming |
| 51521 | Cable and Other Subscription Programming |
| 515210 | Cable and Other Subscription Programming |
| 517 | Telecommunications |
| 5171 | Wired Telecommunications Carriers |
| 51711 | Wired Telecommunications Carriers |
| 517110 | Wired Telecommunications Carriers |
| 5172 | Wireless Telecommunications Carriers (except Satellite) |
| 51721 | Wireless Telecommunications Carriers (except Satellite) |
| 517211 | Paging |
| 517212 | Cellular and Other Wireless Telecommunications |
| 5173 | Telecommunications Resellers |
| 51731 | Telecommunications Resellers |
| 517310 | Telecommunications Resellers |
| 5174 | Satellite Telecommunications |
| 51741 | Satellite Telecommunications |
| 517410 | Satellite Telecommunications |
| 5175 | Cable and Other Program Distribution |
| 51751 | Cable and Other Program Distribution |
| 517510 | Cable and Other Program Distribution (DBS) |
| 5179 | Other Telecommunications |
| 51791 | Other Telecommunications |
| 517910 | Other Telecommunications |
| 517919 | VoIP service providers, using client-supplied telecommunications connections |
| 517110 | VoIP service providers, using own operated wired telecommunications infrastructure |
| _____ | IPTV Internet Protocol Television |

2011 PERSONAL PROPERTY CLASSIFICATIONS

SCHEDULE A PROPERTY

| TYPE PROPERTY | CLASS LIFE |
|-----------------------------------------------------|------------|
| HLR Equipment Home Location Register | I |
| Computers & Software (Personal Computers) | I |
| Office Business machines | II |
| Sideband Analyzer | II |
| Spectrum Analyzer | II |
| Spectrum Monitor | II |
| Satellite tracking, Telemetry, Control & Monitoring | II |
| Fax machines | II |
| Photocopiers | II |
| Alarm Extension Systems | III |
| Amplifier | III |
| Audio Mixer | III |
| Audio Process Amplifier | III |
| Batteries-Primary & Backup | III |
| BCS Equipment | III |
| Cable TV Headend Equipment | III |
| Character Generators | III |
| Coin Operated Pay Phones | III |
| Communications Electronics | III |
| Communications Software | III |
| Converter Boxes and DVRs | III |
| Customer Premise Equipment | III |
| Customer Termination Equipment | III |
| Decoders | III |
| Dedicated IP Equipment | III |
| Demodulator | III |
| Digital Cross Connect Equipment | III |
| Disaster Prevention Equipment | III |
| Earth Satellite | III |
| Emergency Power Equipment | III |
| Engineering Test Equipment | III |
| Fault Alarm Equipment | III |
| Fiber Optical Electronics | III |
| Field Strength Meters | III |
| Fire Suppression Systems | III |
| Internet Modems | III |
| Internet Protocol Network Equipment | III |
| Lighting Systems | III |
| Media Gateway Equipment | III |
| Mobile Switching Equipment | III |
| Modems | III |
| MSC Equipment | III |
| NTWK Synchronization Equipment | III |
| Office Furniture & Fixtures | III |
| Office Communication systems & Security systems | III |
| Oscilloscope | III |

| TYPE PROPERTY | CLASS LIFE |
|----------------------------------------------------------------------------|------------|
| Radio Network Controller | III |
| Service Equipment | III |
| Set Top Boxes | III |
| Sonic Add/Drop MUX | III |
| Switch Electronics | III |
| Switch Power Equipment | III |
| Switch Software | III |
| Telephones | III |
| Teletypewriter Services | III |
| Test Equipment | III |
| Test & Laboratory Assets | III |
| Tools | III |
| Transmitter Power Equipment | III |
| Transport Interconnect Equipment | III |
| Trenchers, Boring machines & Fork Lifts | III |
| Voice Mail Equipment | III |
| VoIP Equipment | III |
| Welders, Torches & Laser Cutters | III |
| Antenna Structures & Supports | IV |
| Dozers, Trackers, Earth Movers, Trucks & Loaders | IV |
| Racks & Shelving | V |
| Heavy Cranes | V |
| Inverters | V |
| Rectifiers | V |
| Aerial & Buried Cable | VI |
| Coaxial Cable, Fiber Optic Cable, and Other Cable | VI |
| Customer Premise Equipment | VI |
| Drop Lines & Feeder Cables | VI |
| Fiber Interconnects | VI |
| HAVC Equipment | VI |
| Leasehold Improvements-Fencing, Foundations, Engineering & Design Costs | VI |
| Generators (Primary & Backup) | VI |
| Generators (Mobile) | VI |
| Power Equipment | VI |
| Propane Tanks (less than equal to 30,000 gallons) | VI |
| Modular Buildings | VI |
| Right-of-Ways | VI |
| Shelters or Huts | VI |
| Site Acquisition Costs & Site Development Costs | VI |
| Spare Telecommunication Parts | VI |
| Telephone Poles | VI |
| Towers (cellular and telephone) | VI |
| Trailers (over the road) | VI |

SCHEDULE B PROPERTY

Equipment Classified as Commercial Telephonic Equipment must qualify under KRS 132.200(5) and KRS 132.020(1)(5).

| TYPE PROPERTY | CLASS LIFE |
|--------------------------------------------------|------------|
| Dense Wavelength Division Multiplexing Equipment | II |
| Modulator | II |
| Multiplex Equipment | II |
| Phase Equalizer | II |

| TYPE PROPERTY | CLASS LIFE |
|-----------------------------------------|------------|
| Antenna (Microwave) | III |
| Antenna (Used in Broadcasting a Signal) | III |
| Microwave Systems | III |
| Radio | III |
| Transmitters | III |
| Transmitter Diplexer/Duplexer | III |
| Transceiver | III |

IMPORTANT MESSAGE

As a result of House Bill 272, passed during the 2005 general assembly, the company's real property will be assessed by the local Property Valuation Administrator (PVA) for the county in which the property is located as of January 1, 2006. KRS 132.220 states in part, ***"It shall be the duty of all persons owning or having any interest in any real property taxable in this state to list or have listed the property with the property valuation administrator of the county where it is located between January 1 and March 1 in each year..."***. Real property includes all land, buildings, underground conduit, right-of-ways, easements and any other form of real property.

Be advised that your organization must provide a complete list of all real property owned and operated in this state, to the local Property Valuation Administrator, for each county. The listing shall include the address or physical location, type of real property (land, occupancy/structure-office, warehouse, switching station, conduit, etc.), square feet or acreage, road frontage, the year acquired or built, original cost, depreciated cost, and current market value.

Failure to comply with this request may result in the property being treated as omitted by the PVA and subject to penalties and interest.

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Commonwealth of Kentucky
DEPARTMENT OF REVENUE
 Office of Property Valuation
 State Valuation Branch
 Public Service Section
 501 High Street, Station 32
 Frankfort, KY 40601-2103

2012
TANGIBLE PERSONAL
PROPERTY TAX RETURN

File this return with the Office of Property Valuation.

For
Communications Service Providers and
Multichannel Video Programming
Service Providers

Due Date:
Tuesday
May 15, 2012

| MAY 2012 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 | 31 | | |

15 ←

Property Assessed January 1, 2012

| | | | | | |
|----------------------------------------------------------------|--|----------------------------------------------------------------------------------------------------------------|----------------------|----------------------------------------------|------------------------------------------------|
| Social Security No. or Federal ID No. | | Name of Business | | Organization | Type |
| 2nd SSN if joint return | | Name of Taxpayer(s) | Telephone Number () | | |
| NAICS CODE | | Number and Street or Rural Route | | <input type="checkbox"/> Joint (Co-Owners) 2 | |
| Type of Business | | City or Town | State | ZIP Code | <input type="checkbox"/> Partnership/LLP 3 |
| Check if applicable Yes | | Name Contact | Telephone Number | | <input type="checkbox"/> Domestic Corp./ LLC 4 |
| DOR's prescribed method of valuation? <input type="checkbox"/> | | Enterprise Zone <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, attach certificate.</i> | | Fax Number | <input type="checkbox"/> Foreign Corp./ LLC 5 |
| Alternative method of valuation? <input type="checkbox"/> | | E-mail | GNC Number | | <input type="checkbox"/> Fiduciary—Bank 6 |
| | | | | <input type="checkbox"/> Fiduciary—Other 7 | |
| Tax Agent Name and Address | | | | | |

| FROM SCHEDULE A | | | | | FROM SCHEDULE B | | | | |
|------------------------------------------------|------------------------------------------------------------------|---------------|----------------|-----------------------|-----------------|--------------|----------------------|-----------------------|-----------------------|
| | Class | Original Cost | Reported Value | For Official Use Only | | Class | Original Cost | Reported Value | For Official Use Only |
| 11 | I | | | | 21 | I | | | |
| 12 | II | | | | 22 | II | | | |
| 13 | III | | | | 23 | III | | | |
| 14 | IV | | | | 24 | IV | | | |
| 15 | V | | | | 25 | V | | | |
| 16 | VI | | | | 26 | VI | | | |
| 17 | Total | | | | 27 | Total | | | |
| See pages 3 through 5 for instructions. | | | | | | | Taxpayer's Valuation | For Official Use Only | |
| 31 | Merchants Inventory | | | | | | | | |
| 35 | Goods Stored in Warehouse/Distribution Center (see instructions) | | | | | | | | |
| 36 | Inventory—In Transit (see instructions) | | | | | | | | |
| 60 | Other Tangible Property (from Schedule C) (page 2) | | | | | | | | |
| 70 | Activated Foreign Trade Zone | | | | | | | | |
| 81 | Construction Work in Progress (telephone equipment) | | | | | | | | |
| 82 | Construction Work in Progress (other tangible property) | | | | | | | | |

SCHEDULE C

| Other Tangible Personalty Not Listed Elsewhere | | | |
|--------------------------------------------------------|------------------|-----------------------------|-----------------------|
| | Description | Taxpayer's Value | For Official Use Only |
| Materials and Supplies | | | |
| Coin Collections | | | |
| Stamp Collections | | | |
| Art Works | | | |
| Other Collectibles | | | |
| Research Libraries | | | |
| Other Tangible Property | | | |
| Aircraft for Hire | | | |
| Documented Watercraft (commercial purposes) | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Precious Metals | Number of Ounces | Value Per Ounce December 31 | |
| Gold | | | |
| Platinum | | | |
| Silver | | | |
| Other | | | |
| Total (enter this figure on Line Item 60) | | | |

| Comments | |
|---------------------------------------------------------------------------------------------------------------------|----------------------|
| Additional comments and/or information regarding alternative values may be provided by classification below: | |
| Classification Type | Comments/Information |
| | |

I declare, under the penalties of perjury, that this return (including any accompanying schedules and statements) is a correct and complete return; and that all my taxable property has been listed.

Signature of Taxpayer

Name of Preparer Other Than Taxpayer



Telephone Number of Taxpayer

Date

COUNTY PVA TELEPHONE NUMBERS AND ADDRESSES

| County Code | County | Phone Number | Address | City | ZIP Code |
|-------------|--------------|----------------|----------------------------------------------------|----------------|----------------|
| 001 | Adair | (270) 384-3673 | 424 Public Square, Courthouse, Suite 2 | Columbia | 42728 |
| 002 | Allen | (270) 237-3711 | P.O. Box 397, 201 W. Main St. | Scottsville | 42164 |
| 003 | Anderson | (502) 839-4061 | 101 Ollie Bowen Court | Lawrenceburg | 40342 |
| 004 | Ballard | (270) 335-3400 | P.O. Box 267, 132 North 4th St., Courthouse | Wickliffe | 42087 |
| 005 | Barren | (270) 651-2026 | 117-2B North Public Square, P.O. Box 1836 | Glasgow | 42142 |
| 006 | Bath | (606) 674-6382 | P.O. Box 688, 17 West Main Street | Owingsville | 40360 |
| 007 | Bell | (606) 337-2720 | P.O. Box 255, 101 Courthouse Square | Pineville | 40977 |
| 008 | Boone | (859) 334-2181 | P.O. Box 388, 2950 Washington Square | Burlington | 41005 |
| 009 | Bourbon | (859) 987-2152 | Courthouse, Room 15, 301 Main Street | Paris | 40361 |
| 010 | Boyd | (606) 739-5173 | P.O. Box 434 | Catlettsburg | 41129 |
| 011 | Boyle | (859) 238-1104 | Courthouse, 321 West Main Street | Danville | 40422 |
| 012 | Bracken | (606) 735-2228 | P.O. Box 310 | Brooksville | 41004 |
| 013 | Breathitt | (606) 666-7973 | 1137 Main Street, Courthouse, Suite 302 | Jackson | 41339 |
| 014 | Breckinridge | (270) 756-5154 | P.O. Box 516, 208 South Main Street | Hardinsburg | 40143 |
| 015 | Bullitt | (502) 543-7480 | P.O. Box 681 | Shepherdsville | 40165 |
| 016 | Butler | (270) 526-3455 | P.O. Box 538, Courthouse, 110 N. Main Street | Morgantown | 42261 |
| 017 | Caldwell | (270) 365-7227 | 100 E. Market St., Courthouse, Room 28 | Princeton | 42445 |
| 018 | Calloway | (270) 753-3482 | 101 N. 5th St., Courthouse | Murray | 42071 |
| 019 | Campbell | (859) 292-3871 | 1098 Monmouth Street, Room 329 | Newport | 41071 |
| 020 | Carlisle | (270) 628-5498 | P.O. Box 206, 985 US Hwy 62 | Bardwell | 42023 |
| 021 | Carroll | (502) 732-5448 | Courthouse, 440 Main Street | Carrollton | 41008 |
| 022 | Carter | (606) 474-5663 | Courthouse, Room 214, 300 W. Main St. | Grayson | 41143 |
| 023 | Casey | (606) 787-7621 | P.O. Box 38 | Liberty | 42539 |
| 024 | Christian | (270) 887-4115 | P.O. Box 96, 501 S. Main St., Courthouse Annex | Hopkinsville | 42241 |
| 025 | Clark | (859) 745-0250 | Courthouse, 34 South Main Street | Winchester | 40391 |
| 026 | Clay | (606) 598-3832 | 102 Richmond Road, Suite 200 | Manchester | 40962 |
| 027 | Clinton | (606) 387-5938 | 100 Cross St., Courthouse, Room 217 | Albany | 42602 |
| 028 | Crittenden | (270) 965-4598 | Courthouse, 107 South Main Street, Suite 108 | Marion | 42064 |
| 029 | Cumberland | (270) 864-5161 | P.O. Box 431, Courthouse, 600 Courthouse Square | Burkesville | 42717 |
| 030 | Daviess | (270) 685-8474 | Courthouse, Room 102, 212 St. Ann Street | Owensboro | 42303 |
| 031 | Edmonson | (270) 597-2381 | P.O. Box 37, 110 E. Main Cross Street | Brownsville | 42210-0037 |
| 032 | Elliott | (606) 738-5090 | P.O. Box 690, Courthouse, Main Street | Sandy Hook | 41171 |
| 033 | Estill | (606) 723-4569 | Courthouse, 130 Main Street | Irvine | 40336 |
| 034 | Fayette | (859) 246-2722 | 101 E. Vine St., Suite 600, Phoenix Bldg. | Lexington | 40507 |
| 035 | Fleming | (606) 845-1401 | P.O. Box 94, Courthouse, 100 Court Square | Flemingsburg | 41041 |
| 036 | Floyd | (606) 886-9622 | 149 South Central Avenue, Room 5 | Prestonsburg | 41653 |
| 037 | Franklin | (502) 875-8780 | 313 W. Main Street, Courthouse Annex, Room 209 | Frankfort | 40601 |
| 038 | Fulton | (270) 236-2548 | 2216 Myron Cory Drive, Suite 2 | Hickman | 42050 |
| 039 | Gallatin | (859) 567-5621 | P.O. Box 470, Courthouse, 200 Washington Street | Warsaw | 41095 |
| 040 | Garrard | (859) 792-3291 | Courthouse, 15 Public Square, Suite 1 | Lancaster | 40444 |
| 041 | Grant | (859) 824-6511 | Courthouse, 101 North Main St., Room 2 | Williamstown | 41097 |
| 042 | Graves | (270) 247-3301 | 101 E. South Street, Courthouse Annex, Suite 5 | Mayfield | 42066 |
| 043 | Grayson | (270) 259-4838 | 10 Public Square | Leitchfield | 42754 |
| 044 | Green | (270) 932-7518 | 103 South First Street | Greensburg | 42743 |
| 045 | Greenup | (606) 473-9984 | Courthouse, Room 209, 301 Main St., Box 4 | Greenup | 41144 |
| 046 | Hancock | (270) 927-6846 | P.O. Box 523, Co. Admin. Bldg., 225 Main Cross St. | Hawesville | 42348 |
| 047 | Hardin | (270) 765-2129 | P.O. Box 70, 14 Public Square, Suite 2 | Elizabethtown | 42702 |
| 048 | Harlan | (606) 573-1990 | P.O. Box 209, 205 E. Central St. | Harlan | 40831 |
| 049 | Harrison | (859) 234-7133 | P.O. Box 53, Courthouse Annex, 313 Oddville Ave. | Cynthiana | 41031 |
| 050 | Hart | (270) 524-2321 | P.O. Box 566, 118 E. Union Street | Munfordville | 42765 |
| 051 | Henderson | (270) 827-6024 | P.O. Box 2003, 20 N. Main Street | Henderson | 42419-2003 |
| 052 | Henry | (502) 845-5740 | P.O. Box 11, 23 South Property Road | New Castle | 40050 |
| 053 | Hickman | (270) 653-5521 | 110 E Clay, Courthouse, Suite F | Clinton | 42031 |
| 054 | Hopkins | (270) 821-3092 | 25 E Center Street | Madisonville | 42431-2077 |
| 055 | Jackson | (606) 287-7634 | P.O. Box 249, 101 Main Street | McKee | 40447 |
| 056 | Jefferson | (502) 574-6380 | 531 Court Place, 504 Fiscal Court Bldg. | Louisville | 40202-3393 |
| 057 | Jessamine | (859) 885-4931 | P.O. Box 530, 116 N. Main St. | Nicholasville | 40340 or 40356 |
| 058 | Johnson | (606) 789-2564 | 230 Court Street, Courthouse, Suite 229 | Paintsville | 41240 |
| 059 | Kenton | (859) 392-1750 | 303 Court Street, Room 210 | Covington | 41011 |
| 060 | Knott | (606) 785-5569 | P.O. Box 1021, Courthouse, 54 West Main | Hindman | 41822 |
| 061 | Knox | (606) 546-4113 | P.O. Box 1509, 401 Court Sq., Suite 101 | Barbourville | 40906 |
| 062 | Larue | (270) 358-4202 | 209 West High Street, Courthouse | Hodgenville | 42748 |
| 063 | Laurel | (606) 864-2889 | Courthouse, Room 127, 101 South Main Street | London | 40741 |

COUNTY PVA PHONE NUMBERS AND ADDRESSES

Continued

| County Code | County | Phone Number | Address | City | ZIP Code |
|-------------|------------|----------------|-------------------------------------------------------|----------------|------------|
| 064 | Lawrence | (606) 638-4743 | Courthouse, 122 S. Main Cross Street | Louisa | 41230 |
| 065 | Lee | (606) 464-4105 | P.O. Box 1008, 256 Main St., Courthouse, Room 10 | Beattyville | 41311 |
| 066 | Leslie | (606) 672-2456 | P.O. Box 1891, Courthouse | Hyden | 41749 |
| 067 | Letcher | (606) 633-2182 | 156 Main Street, Suite 105 | Whitesburg | 41858 |
| 068 | Lewis | (606) 796-2622 | 112 Second Street, Suite 101 | Vanceburg | 41179 |
| 069 | Lincoln | (606) 365-4550 | 201 East Main Street, Suite 2 | Stanford | 40484 |
| 070 | Livingston | (270) 928-2524 | P.O. Box 77, Courthouse | Smithland | 42081 |
| 071 | Logan | (270) 726-8334 | P.O. Box 307, Courthouse | Russellville | 42276 |
| 072 | Lyon | (270) 388-7271 | P.O. Box 148 | Eddyville | 42038 |
| 073 | McCracken | (270) 444-4712 | Courthouse Annex, 621 Washington Street | Paducah | 42003 |
| 074 | McCreary | (606) 376-2514 | P.O. Box 609, Courthouse, Suite 114 | Whitley City | 42653 |
| 075 | McLean | (270) 273-3291 | P.O. Box 246, Courthouse, 180 E. Second Street | Calhoun | 42327 |
| 076 | Madison | (859) 623-5410 | 135 W. Irvine Street, Suite 103 | Richmond | 40475-1436 |
| 077 | Magoffin | (606) 349-6198 | P.O. Box 107, Courthouse, Suite 110, 201 E. Maple St. | Salyersville | 41465 |
| 078 | Marion | (270) 692-3401 | 223 N. Spalding Avenue, Suite 202 | Lebanon | 40033 |
| 079 | Marshall | (270) 527-4728 | 1101 Main Street | Benton | 42025 |
| 080 | Martin | (606) 298-2807 | P.O. Box 341, Courthouse | Inez | 41224 |
| 081 | Mason | (606) 564-3700 | 220 1/2 Sutton Street | Maysville | 41056 |
| 082 | Meade | (270) 422-2178 | 516 Hillcrest Drive, Suite 3 | Brandenburg | 40108 |
| 083 | Menifee | (606) 768-3514 | P.O. Box 36 | Frenchburg | 40322 |
| 084 | Mercer | (859) 734-6330 | P.O. Box 244, 113 E. Office St. | Harrodsburg | 40330 |
| 085 | Metcalfe | (270) 432-3162 | P.O. Box 939, Courthouse, 100 E. Stockton St. | Edmonton | 42129 |
| 086 | Monroe | (270) 487-6401 | 200 N. Main St., Suite A | Tompkinsville | 42167-1548 |
| 087 | Montgomery | (859) 498-8710 | 44 W. Main Street, Courthouse Annex | Mt. Sterling | 40353 |
| 088 | Morgan | (606) 743-3349 | P.O. Box 57, Courthouse, 450 Prestonsburg St. | West Liberty | 41472 |
| 089 | Muhlenberg | (270) 338-4664 | P.O. Box 546, Courthouse, 109 E. Main Cross | Greenville | 42345 |
| 090 | Nelson | (502) 348-1810 | 113 East Stephen Foster Avenue | Bardstown | 40004 |
| 091 | Nicholas | (859) 289-3735 | P.O. Box 2, Courthouse, 125 E. Main St. | Carlisle | 40311 |
| 092 | Ohio | (270) 298-4433 | P.O. Box 187, 301 S. Main St. | Hartford | 42347 |
| 093 | Oldham | (502) 222-9320 | 110 W. Jefferson St. | LaGrange | 40031 |
| 094 | Owen | (502) 484-5172 | Courthouse, 100 N. Thomas St., Room 6 | Owenton | 40359 |
| 095 | Owsley | (606) 593-6265 | P.O. Box 337 | Booneville | 41314 |
| 096 | Pendleton | (859) 654-6055 | 233 Main Street, Courthouse Room 2 | Falmouth | 41040 |
| 097 | Perry | (606) 436-4914 | 481 Main Street, Suite 210 | Hazard | 41701 |
| 098 | Pike | (606) 432-6201 | 146 Main Street, Suite 303 | Pikeville | 41501 |
| 099 | Powell | (606) 663-4184 | P.O. Box 277, Courthouse, 524 Washington Street | Stanton | 40380 |
| 100 | Pulaski | (606) 679-1812 | P.O. Box 110, 100 N. Main St., Suite 201 | Somerset | 42502 |
| 101 | Robertson | (606) 724-5213 | P.O. Box 216, Courthouse Annex | Mt. Olivet | 41064 |
| 102 | Rockcastle | (606) 256-4194 | P.O. Box 977, Courthouse, 205 E. Main St. | Mt. Vernon | 40456 |
| 103 | Rowan | (606) 784-5512 | Courthouse, 600 W. Main | Morehead | 40351 |
| 104 | Russell | (270) 343-4395 | 410 Monument Square, Ste. 106 | Jamestown | 42629 |
| 105 | Scott | (502) 863-7885 | 101 East Main Street, Courthouse, Ste. 206 | Georgetown | 40324 |
| 106 | Shelby | (502) 633-4403 | 501 Washington Street | Shelbyville | 40065 |
| 107 | Simpson | (270) 586-4261 | P.O. Box 424, Courthouse Annex, 2nd Fl., 103 W. Cedar | Franklin | 42135 |
| 108 | Spencer | (502) 477-3207 | P.O. Box 425, Courthouse, 2 West Main Street | Taylorsville | 40071 |
| 109 | Taylor | (270) 465-5811 | 203 N. Court St. | Campbellsville | 42718 |
| 110 | Todd | (270) 265-9966 | P.O. Box 593, Courthouse, 200 E. Washington St. | Elkton | 42220 |
| 111 | Trigg | (270) 522-3271 | P.O. Box 1776 | Cadiz | 42211 |
| 112 | Trimble | (502) 255-3592 | P.O. Box 131, Courthouse | Bedford | 40006 |
| 113 | Union | (270) 389-1933 | P.O. Box 177, Courthouse, 100 W. Main Street | Morganfield | 42437 |
| 114 | Warren | (270) 843-3268 | P.O. Box 1269, 429 E. Tenth Ave. | Bowling Green | 42102-1269 |
| 115 | Washington | (859) 336-5420 | Courthouse, 120 E. Main | Springfield | 40069 |
| 116 | Wayne | (606) 348-6621 | 55 N. Main St., Ste. 107 | Monticello | 42633 |
| 117 | Webster | (270) 639-7016 | P.O. Box 88, Courthouse | Dixon | 42409 |
| 118 | Whitley | (606) 549-6008 | P.O. Box 462, Courthouse, 200 Main Street, Suite 1 | Williamsburg | 40769 |
| 119 | Wolfe | (606) 668-6923 | P.O. Box 155, Courthouse, 10 Court Street | Campton | 41301 |
| 120 | Woodford | (859) 873-4101 | Courthouse, Room 108, 103 Main Street | Versailles | 40383 |

Report of Total Personal Tangible Property in Kentucky

As of December 31, 2011

Name of Taxpayer _____

| PERSONAL PROPERTY | Kentucky Original Cost | Kentucky Depreciation | Kentucky Net Book Value | Kentucky Reported Value |
|------------------------------------------------------|------------------------|-----------------------|-------------------------|-------------------------|
| General Plant | | | | |
| Distribution Plant-wire | | | | |
| Furniture and Fixtures | | | | |
| Computers and Software | | | | |
| Materials and Supplies | | | | |
| CWIP-Personal | | | | |
| Business Inventory Held for Resale | | | | |
| Towers | | | | |
| Miscellaneous Personal Property | | | | |
| Capital Leased Personal Property | | | | |
| Personal Property Held in Foreign Trade Zone | | | | |
| CWIP-Radio, Television, and Telephonic Equipment | | | | |
| Radio, Television, and Telephonic Equipment | | | | |
| Total Personal Property in Kentucky | | | | |
| Motor Vehicles Owned—not included with this return | | | | |
| Commercial Watercraft—not included with this return | | | | |
| Noncommercial Aircraft—not included with this return | | | | |
| Consigned Inventory—not included with this return | | | | |
| Documented Boats—not included with this return | | | | |

Personal Tangible Property Listing by Taxing District

As of December 31, 2011

Name of Taxpayer _____

List of Property in (Name of County) _____

Name of Taxing Jurisdiction _____

| | (A) Year of Acquisition | (B) Detailed Description of Property <i>(provide account name, description and separate by property class)</i> | (C) Sch A or B Line # | (D) Class Life (I to VI) | (E) Taxpayer's Original Cost | (F) Taxpayer's Net Book Value | (G) Kentucky Reported Value |
|------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------|---------------------------------------|----------------------------------------|--------------------------------------|
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| 39 | | | | | | | |
| 40 | | | | | | | |
| Total in Jurisdiction | | | | | | | |

