

COMMONWEALTH OF KENTUCKY
FINANCE AND ADMINISTRATION CABINET
DEPARTMENT OF REVENUE
FRANKFORT
40601-2103



TO: All Public Service Companies

DATE: December 1, 2011

SUBJECT: 2012 Public Service Company Property Tax Returns

Effective for tax year 2012, the Public Service Section will no longer automatically send out the Public Service Company Property Tax Return, Form 61A200, and accompanying schedules, or the Filing Extension Application, Form 61A200(E). Instead, the Kentucky Department of Revenue has made the returns and schedules available on the Department of Revenue's Web site. Taxpayers who take advantage of these services can save the Commonwealth of Kentucky significant budget resources, resources that can then be spent on other taxpayer needs.

To download the return in Adobe Acrobat Reader, access the Department of Revenue's Web site at www.revenue.ky.gov. All public service companies should download the general PSC packet (Form 61A200 packet) **or** the required forms for your industry as indicated below:

Type of Company	Property Tax Return and Schedule Required
Electric Utilities, Electric Power Companies, RECC & Marketing	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1-N3, R, U, CI
Landfill Companies	61A200 & Schedules A, B, C, D, D1, G, H, J, K, K2, L, N1-N3, Q, R, U
Railroad Companies	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, M, N1-N3, O, O2, R, U
Sewer & Water Companies	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1-N3, R, U
Gas Utilities, Transmissions & Marketing	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1-N3, R, U
Oil Transmission Companies	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1-N3, R, U
Toll Bridges	61A200 & Schedules A, B, C, D, D1, G, H, I, J, K, K2, L, N1-N3, R, U
Communication Service Providers	61A500 & Schedules
Commercial Watercraft	61A207 & Schedules
Commercial Passenger & Freight Airlines	61A206 & Schedules

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

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

A copy of the return will be mailed if requested at the above address or via e-mail at KRCWEBResponsePublicService@ky.gov. Copies may also be requested by phone at (502) 564-8175. Returns are now available on the Department of Revenue's Web site. Copies of the returns requested by mail will be available no earlier than January 2, 2012.