

62A500 (P) (11-13)

2014 PERSONAL PROPERTY TAX FORMS AND INSTRUCTIONS

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This packet contains forms and instructions for filing your 2014 tangible personal property tax return.

Please:

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- File with the Property Valuation Administrator of the county of taxable situs (see pages 9 and 10) or Department of Revenue by May 15, 2014. All returns postmarked *after* May 15, 2014, will be assessed for the tax plus applicable penalties and interest by the Department of Revenue.
- **THERE IS NO FILING EXTENSION PROVISION FOR TANGIBLE PERSONAL PROPERTY TAX RETURNS.**
- Tangible personal property tax returns filed after May 15, 2014, will not be allowed a discount.
- **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 and an email address (if applicable).**
- **DO NOT FILE** personal property tax returns with the income tax return.
- **DO NOT SEND PAYMENT WITH THE RETURN.** Timely filed tangible returns will be billed no earlier than September 15 and are payable to the county sheriff.

Should you have any questions regarding the tangible personal property tax returns, please do not hesitate to contact the State Valuation Branch at (502) 564-2557. Go to www.revenue.ky.gov to download forms.



INSTRUCTIONS

TANGIBLE PROPERTY TAX RETURNS

(REVENUE FORMS 62A500, 62A500-A, 62A500-C, 62A500-L, 62A500-S1, 62A500-W and 62A500-MI)

Definitions and General Instructions

The tangible personal property tax return includes instructions to assist taxpayers in preparing Revenue Forms 62A500, 62A500-A, 62A500-C, 62A500-L, 62A500-S1, 62A500-W and 62A500-MI. These instructions do not supersede the Kentucky Constitution or applicable Kentucky Revised Statutes.

Taxpayer—All individuals and business entities who own, lease or have a beneficial interest in taxable tangible property located within Kentucky on January 1 **must** file a tangible property tax return. All tangible property is taxable, except the following:

- personal household goods used in the home;
- crops grown in the year which the assessment is made and in the hands of the producer;
- tangible personal property owned by institutions exempted under Section 170 of the Kentucky Constitution.

The tangible return and instructions do not apply to real property, registered motor vehicles, apportioned vehicles or the following classes of property which should be reported to the Public Service Branch:

- Commercial aircraft.
- Commercial watercraft.
- Distilled spirits held in bonded warehouses.
- Public Service Companies taxed under the provisions of KRS 136.120.
- Communications Service Providers.
- Multi-Channel Video Programming Service Providers.

Report Commercial Aircraft on Form 61A206.

Report Commercial Watercraft on Form 61A207.

Report Distilled Spirits in bonded warehouses on Annual Report of Distilled Spirits in Bonded Warehouses, Form 61A508.

Report Public Service Companies on Public Service Tax Return, Form 61A200.

Report Communications Service Providers and Multi-Channel Video Programming Service Providers on Form 61A500.

Communications Service Providers and Multi-Channel Video Programming Service Providers are required to report property taxed under KRS 132 on Form 61A500. This includes:

- All telephone companies (including paging services)
- All cable television companies
- All Direct Broadcast Satellite (DBS) companies
- Wireless cable Direct Broadcast Companies
- Voice Over Internet Protocol (VOIP)
- Internet Protocol Television Service (IPTV)

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 county where the property is physically located on January 1.

Filing Requirements—To properly report, note the following:

- Kentucky does not allow consolidated and joint returns.
- File a tangible property tax return for **each property location** within Kentucky.
- The return **must include** the property location by street address and county. A post office box is not acceptable as the property address.
- File the return between January 1 and May 15. If May 15 falls on a weekend, the return is due the first business day following May 15. Use the appropriate year form for the assessment date.
- **Do not enclose the tangible return with the income tax return.**
- File the return with the Property Valuation Administrator (PVA) in the county of taxable situs or with the State Valuation Branch. See pages 9 and 10 for a complete listing of mailing addresses.
- **THERE IS NO FILING EXTENSION FOR THIS RETURN.**

Payment of Taxes— Do Not Send Payments With Your Return. The sheriff in each county mails the tax bills no earlier than September 15. Returns filed after the due date of the return are billed by the State Valuation Branch.

Classification of Property—Real property includes all lands within this state and improvements thereon. Tangible personal property is every physical item subject to ownership, except real and intangible property.

Lessors and Lessees of Tangible Personal Property—Leased property must be listed by the owner on Revenue Form 62A500, 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 and is required to list such property. 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 and is required to list such property. The tax return must contain the name of the lessee and location of property. The lessee must file Revenue Form 62A500-L.

Property leased to Communications Service Providers and Multi-Channel Video Programming Service Providers under an operating lease must be reported on Form 62A500 by the lessor.

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.

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. For tangible property tax purposes, assets are never fully depreciated and must be reported. Noncommercial aircraft and federally documented watercraft (boats) should be categorized and listed on the appropriate forms. However, they are not depreciable pursuant to Schedule A or B factors. See line-by-line instructions for details.

Manufacturing Machinery—List machinery actually engaged in the manufacturing process, whether owned or leased, on Revenue Form 62A500, Schedule B. Manufacturing begins at the point the raw material enters a process and is acted upon to change its size, shape or composition and ends when the product is in saleable condition. **All activities preceding the introduction of the raw material into the manufacturing process and following the point at which the finished product is packaged or ready for sale are not manufacturing activities. Examples include engineering, maintenance, inspection, and quality control conducted independent from the manufacturing process.**

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. 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.

Automobile dealers must report **all** vehicles whether new, used, dealer assigned, titled, untitled, registered, or unregistered held for sale as motor vehicle inventory. Vehicles titled to dealers for their personal use are the only exception. List these vehicles on Form 62A500, Schedule C. All new vehicles are valued at the dealer's cost and used vehicles are valued at the NADA clean trade-in value. Include a list of motor vehicles with the 62A500-S1 return. The list must include make, model, year, Kentucky license plate number, if applicable, and vehicle identification number (VIN).

Farming Equipment and Livestock—Farm implements, farm machinery and livestock owned by, or leased to, a person actually engaged in farming should be reported on Form 62A500. See line 50 instructions for details.

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. The business must file a tangible return to claim Foreign Trade Zone status. Attach a copy of the foreign trade zone certificate.

Pollution Control Facility—Tangible property of a qualifying pollution control facility is subject to a state rate only. A taxpayer must have an approved pollution control exemption certificate issued by the Kentucky Department of Revenue, Division of Sales and Use Tax, using Form 51A149. This must be approved by the January 1st assessment date. List qualifying property on Form 62A500, Schedule B.

Industrial Revenue Bonds—Tangible personal property owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority, as defined under KRS 103.200, is subject to a state rate only. This includes all privately owned leasehold interests in industrial buildings owned and financed by a tax-exempt governmental unit or tax-exempt statutory authority. Report property value on Form 62A500, line 39. See line-by-line instructions for details.

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. If a second rebuild occurs, the second rebuild is again included in age 1 of the appropriate class for the expected life of that rebuild. The first rebuild is then deleted from the original cost column and dropped from the valuation process.

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:

- 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. Idled equipment no longer actually engaged in manufacturing is deemed to be Schedule A property and subject to full local rates.

Listing and Valuing Tangible Personal Property

List depreciable property on Form 62A500, Schedule A or B, based on its economic life. To assist taxpayers in determining proper economic life classification a partial listing of North American Industrial 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 should include original cost, make, model, serial number and/or other identification numbers.

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.**

GENERAL INFORMATION

Revenue Form 62A500

Alternative Reporting Requirement

Tangible property should be reported using the composite factors, methods, and guidelines provided with Form 62A500.

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. The taxpayer must file the return and affidavit of alternative valuation with the **State Valuation Branch, not the local PVA**. The affidavit must include a proposed alternative valuation method, justification of the method chosen, detailed documentation, including, but not limited to: independent appraisals, actual production, and sales and usage reports, that support the proposed method. **Accepting the alternative valuation method as filed in order to expedite the processing of the return, does not affect the department's right to eventually audit the return and the method used.**

For valuation information or assistance in filing this return, contact the PVA in your county (see the addresses and telephone numbers in these instructions) or the State Valuation Branch at (502) 564-2557. Go to www.revenue.ky.gov to download forms.

General Information—The following information is required to accurately process the return.

- Social Security number or Federal Employer Identification Number;
- NAICS code that most closely identifies your business activity;
- type of business activity;
- tangible personal property listings in other Kentucky counties (check appropriate box);
- name and address of business;
- **property location (street address)**;
- county where the property is physically located;
- organization type (check appropriate box); and
- taxpayer signature, email, and telephone number and the preparer's (other than taxpayer) name and contact information at the bottom of Form 62A500, 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;
- computers and related peripheral equipment; and
- telephone, cable and cellular towers.

Schedule B property includes:

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

Schedules A and B list six economic life classes. **Property is classified by the expected economic life, not the depreciable life used for accelerated income tax purposes.**

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 62A500, page 1. The grand total of original cost and reported value for all classes of property are summarized on lines 17 and 27.

All fully depreciated assets must continue to be reported, as long as they are on hand, in the manner described above.

Line-by-Line Instructions

The following describes the various property categories. Report these values on Form 62A500, 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.*

Used Boats Held for Sale by a Licensed Boat Dealer—(A separate schedule, Form 62A500-MI, is included with this instruction package.)

32 Manufacturers Finished Goods—Manufacturers finished goods represent products that have been manufactured and are ready for sale or shipment.

33 Manufacturers Raw Materials—This group includes raw materials actually on hand at the plant for the purpose of introduction to the manufacturing process. It does not include unmanufactured agricultural products. **List raw materials not on hand at the plant on line 35.**

Manufacturers Goods in Process—Manufacturers goods in process include inventory that has been acted upon in some manner, but has not completed the manufacturing process.

34 Motor Vehicles Held for Sale (Dealers Only)—Motor vehicles held for sale shall be subject to property tax as goods held for sale in the regular course of business and are subject to a state rate only, valued at dealer's cost, if new and NADA clean trade-in value, if used. *(A separate schedule, Form 62A500-SI, is included with this instruction package.)*

Rental Vehicles of a Motor Vehicle Dealer are not considered as Inventory—Nonregistered motor vehicles used in the operation of the motor vehicle dealership such as loaner/rental vehicles used in the service department for customers to drive while services are

being rendered on their motor vehicle. These motor vehicles should be registered with the county clerk and property tax paid at that time. Nonregistered rental/loaner motor vehicles should be listed on Schedule A, Class III.

*Service department motor vehicles of a motor vehicle dealer along with personal use vehicles are **not** considered as Inventory—Nonregistered* pick up motor vehicles, wreckers, towing vehicles, etc. used in the service department of a motor vehicle dealer. These motor vehicles should be registered with the county clerk and property tax paid at that time. Nonregistered service department motor vehicles should be listed on Schedule A, Class III.

Salvage Titled Vehicles (Insurance Companies Only)—Salvage titled motor vehicles held by an insurance company are subject to tax as goods held for sale in the regular course of business and are reported on line 34.

New Farm Machinery Held Under a Floor Plan—New farm machinery and other equipment held in the retailer's inventory for sale under a floor plan financing arrangement by a retailer, are subject to a state rate only.

New Boats and Marine Inventory (Dealers Only)—New boats and new marine inventory held for retail sale under a floor plan financing arrangement by a dealer registered under KRS 235.220 are subject to a state rate only.

Nonferrous metal located in a commodity warehouse and held on warrant is subject to a state rate only.

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.

This property classification is exempted from state, county, school and city tax and may be subject to special district taxation.

37 Unmanufactured Tobacco Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent—Tobacco grown in the year of assessment is exempt from taxation in that year. Such products still on hand as of January 1 of the following year would be taxable. This property is subject to a state property tax rate and a county/city tax rate.

38 Other Unmanufactured Agricultural Products not at Manufacturers Plant nor in the Hands of the Grower or His Agent—Any unmanufactured agricultural products, other than tobacco not in the hands of the manufacturer, grower or the grower's agent, are subject to a state tax rate and a county/city tax rate.

39 Unmanufactured Agricultural Products at Manufacturers Plant or in the Hands of the Grower or His Agent—Any unmanufactured agricultural products actually in the hands of the manufacturer, grower or the grower's agent are subject to a state tax rate only.

Industrial Revenue Bond Property—Tangible personal property purchased with an industrial revenue bond (IRB) is subject to taxation at a state rate only. **This rate shall not apply to the portion of value of the leasehold interest created through any private**

financing. Upon expiration of the bond, property is fully reportable on Schedules A and B at the appropriate age. The information necessary for calculation of taxable value of IRB property includes the following:

- the amount of the bond,
- the real property assessment,
- the personal property assessment,
- the life of the bond, and
- recipient of the property upon full amortization of the bond.

The valuation of industrial revenue bond personal property contemplates ownership upon full amortization of the bond issue. If the property converts to the private entity upon full amortization, the property is assessed higher as the bond ages and as the private enterprise assumes a greater leasehold interest.

The following example provides the basics of IRB property valuation:

| | | |
|---|---|----------------|
| Total industrial revenue bond value | — | \$11,000,000 |
| Real property valuation | — | \$1,000,000 |
| Life of the bond issue | — | 20 Years |
| The private entity receives the IRB property upon amortization of the issuance. | | |
| Total industrial revenue bond | | \$11,000,000 |
| Less: Real property valuation | | (\$ 1,000,000) |
| Tangible personal property cost | | \$10,000,000 |

All machinery purchased under the IRB must first be segregated and calculated as described for lines 11–16 and 21–26.

Step 1: \$10,000,000 X Economic Life Factor =
Reported Value

Step 2: Reported Value X Actual Property Age/20
(e.g., life of the IRB)

Step 3: Carry Step 2 result to Form 62A500, line 39.

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.

Contact the State Valuation Branch at (502) 564-2557 with questions or for additional information and instruction.

Qualifying Voluntary Environmental Remediation Property—Provided the property owner has corrected the effect of all known releases of hazardous substances, pollutants, contaminants, petroleum, or petroleum products located on the property consistent with a corrective action plan approved by the Energy and Environment Cabinet pursuant to KRS 224.01-400, 224.01-405, or 224.60-135, and provided the cleanup was not financed through a public grant or the petroleum storage tank environmental assurance fund, the property may be reported on Line 39. This rate shall apply for a period of three (3) years following the Energy and Environment Cabinet's issuance of a No Further Action Letter or its equivalent, after which the regular tax rate shall apply.

50 Livestock and Farm Equipment—List the fair cash value of all owned or leased farm equipment and livestock.

60 Other Tangible Personal Property—List the totals from Schedule C on Form 62A500, line 60.

Schedule C property includes:

- aircraft for hire (not reported on Form 61A200);
- non-Kentucky registered watercraft (not reported on Form 61A207);

- U.S. Coast Guard documented watercraft used for commercial purposes (not reported on Form 61A207);
- **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. In absence of year end totals, use the yearly expense accounts total divided by 12.

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.

70 Activated Foreign Trade Zone—Tangible personal property located within an activated foreign trade zone as designated under Title 19 U.S.C. Section 81 is subject to taxation at a state rate only. Complete Form 62A500 using the composite conversion factors for depreciable assets.

81 Construction Work in Progress (Manufacturing Machinery)—Machinery and equipment that eventually becomes part of the manufacturing process is classified as manufacturing machinery 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 part of the manufacturing process on line 82. **NOTE:** Tangible property includes contractor’s building components.

90 Recycling Machinery and Equipment—List machinery or equipment, not used in a manufacturing process, owned by a business, industry or organization in order to collect, source separate, compress, bale, shred or otherwise handle waste materials if the machinery or equipment is primarily used for recycling purposes (KRS 132.200(15)). *Examples:* balers, briquetters, compactors, containers, conveyors, conveyor systems, cranes with grapple hooks, crushers, densifiers, exhaust fans, fluffers, granulators, lift-gates, magnetic separators, material recovery facility equipment, pallet jacks, perforators, pumps with oil, scales, screeners, shears, shredders, two-wheel carts and vacuum systems. Use the trending factors in the Miscellaneous Worksheet to age the equipment.

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, on January 1st or the majority of the year, 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 62A500.

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 62A500.

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 Watercraft — Boats registered with the United States Coast Guard, sitused 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 sitused. **Taxation is based on the situs of the boat, on January 1st or the majority of the year, regardless of the owner’s residency.**

Do not list any commercial watercraft on this return. Commercial watercraft includes federally documented watercraft used in transporting people and/or property for compensation or hire. The documented watercraft classification does not include short-term leases or rentals of recreational watercraft. Documented watercraft used for hire or rented should be reported on Schedule C or with the Public Service Section.

Kentucky Department of Revenue Mission Statement

As part of the Finance and Administration Cabinet, the mission of the Kentucky Department of Revenue is to administer tax laws, collect revenue, and provide services in a fair, courteous, and efficient manner for the benefit of the Commonwealth and its citizens.

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The Kentucky Department of Revenue does not discriminate on the basis of race, color, national origin, sex, age, religion, disability, sexual orientation, gender identity, veteran status, genetic information or ancestry in employment or the provision of services.

Property Classification Guidelines

Property is classified by the expected economic life, not the depreciable life used for accelerated income tax purposes. To assist taxpayers in determining proper economic life classification, a partial listing of the North American Industry Classification System (NAICS) codes follows. 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.

GENERAL BUSINESS ACTIVITIES CLASS

General business purpose integrated computer systems and related peripheral equipment, such as computers, micro-processors, terminals, servers, printers, data entry equipment and pre-written software. I

General administrative activities involving data handling equipment such as typewriters, calculators, adding and accounting machines, copiers and duplicating equipment, and fax machines. II

General administrative activities involving the use of desks, file cabinets, communications equipment, security systems, and other office furniture, fixtures and equipment. III

Only dozers, tractors, off-road trucks and loaders used in mining and construction. IV

NOTE: There is no single class for computers and related hardware used to control manufacturing processes.

NAICS Code Business Description Class

AGRICULTURE, FORESTRY FISHING AND HUNTING

- Logging equipment III
 - Office furniture and equipment, fork lifts III
 - Harvesting equipment III
 - Grain bins III
- 111000 Crop production (including greenhouse and floriculture)
 112900 Animal production (including breeding of cats and dogs)
 113000 Forestry and logging (including forest nurseries and timber tracts)
 114110 Fishing
 114210 Hunting and trapping

MINING

- Belting, continuous miner and roof driller I
 - Batteries, rockdusters, scoops and shuttle cars I
 - Below ground belt structure I
 - Office furniture and equipment, fork lifts III
 - Supply cars, underground locomotives, mine fans III
 - Electrical substations, personnel carriers III
 - Dozers, tractors, loaders, dump trucks, and highwall miners used in the mining business IV
 - Above ground belt structure V
 - Coal/mineral processing equipment (used to wash, size and crush) VI
 - Above-ground locomotives VI
- 211110 Oil and gas extraction
 212110 Coal mining
 212200 Metal ore mining
 212300 Nonmetallic mineral mining and quarrying

CONSTRUCTION

- Office furniture and equipment, fork lifts III
 - Barricades and warning signs III
 - Backhoe, unlicensed trailer and wagon III
 - Trenchers, boring machines, ditch diggers III
 - Dozers, tractors, off-road trucks and loaders IV
 - Pulverizers and mixers V
 - Cranes and mobile offices V
- 233110 Land subdivision and land development
 233200 Residential building construction
 233300 Nonresidential building construction
 234100 Highway, street, bridge and tunnel construction
 235110 Plumbing, heating and air-conditioning contractors
 235210 Painting and wall covering contractors
 235310 Electric contractors
 235400 Masonry, drywall, insulation and tile contractors
 235500 Carpentry and floor contractors
 235610 Roofing, siding and sheet metal contractors
 235710 Concrete contractors
 235810 Water well drilling contractors

NAICS Code Business Description Class

MANUFACTURING

- Special tools (including jigs, molds, die cavities) I
- Laser cutters II
- Production Fork lifts III
- Small drill presses and small hydraulic presses III
- Heavy equipment (presses, casting machines) VI
- Above-ground tanks <= 30,000 gallons VI

Food Manufacturing

- Juice extractors, peelers and corers, cutters III
 - Potato chip fryers, slicers and related equipment III
 - Palletizer, carts, flaking trays V
 - Dryer, steel bins, extruder, centrifuge MDL, blender V
 - Cranes V
- 311110 Animal food manufacturing
 311200 Grain and oilseed milling
 311300 Sugar and confectionery product mfg.
 311400 Fruit and vegetable preserving and specialty food
 311500 Dairy product mfg.
 311610 Animal slaughtering and processing
 311710 Seafood product preparation and packaging
 311800 Bakeries and tortilla mfg.
 311900 Other food mfg. (including coffee, tea, flavoring and seasonings)

Beverage and Tobacco Manufacturing

- Casing, control and measuring instruments III
 - Brewing, blend and dispersion equipment III
 - Drying and flavor machines V
 - Fermentation, sterilization equipment and system VI
- 312100 Beverages (including breweries, wineries and distilleries)
 312200 Tobacco mfg.

Apparel, Textile Mills and Textile Product Mills

- Cleaning and micro dust extracting machines III
 - Laser cutter, microprocessor control equipment III
 - Boarding, dryers, knitting machines III
 - Textile mill equipment, except knitwear V
 - Carding, combing and roving machinery V
 - Sewing machine, cutter, spreader, tacker V
- 313000 Textile mills
 314000 Textile product mills
 315100 Apparel knitting mills
 315210 Cut and sew apparel contractors
 315990 Apparel accessories and other apparel mfg.

Leather and Allied Product Manufacturing

- Storage racks and maintenance equipment V
 - Sewing machine, cutter, spreader, tacker V
 - Assets used in tanning and currying V
- 316110 Leather and hide tanning and finishing
 316210 Footwear mfg. (including leather, rubber and plastics)
 316990 Other leather and allied product mfg.

Wood Products Manufacturing

- Saw-mill equipment III
 - Sanders, clamps and dust collectors III
 - Chippers, grinders and lathes V
 - Cutting, drying and wood presses V
- 321110 Sawmills and wood preservation
 321210 Veneer, plywood and engineered wood product mfg.
 321900 Other wood product mfg.

Paper, Printing and Related Support Activities

- Bailer, shredder, selectronic imaging III
 - Collating, folding, labeling machines III
 - Feeders, binders and trimmer V
 - Non-automated presses V
 - Presses and assets used in pulps mfg. VI
- 322100 Pulp, paper and paperboard mills
 322200 Converted paper product mfg.
 323100 Printing and related support activities

| NAICS Code | Business Description | Class | NAICS Code | Business Description | Class |
|---|--|-------------------------------------|---|--|--|
| Petroleum and Coal Products Manufacturing | | | Machinery Manufacturing | | |
| | <ul style="list-style-type: none"> Fork lifts, scissor lifts and aerial lifts Trenchers, boring machines, ditch diggers | III III | | <ul style="list-style-type: none"> Forklifts Storage racks and powder booths, conveyors Presses, casting machines | III V VI |
| 324110 | Petroleum refineries (including integrated) | | 333000 | Machinery mfg. | |
| 324120 | Asphalt paving, roofing and saturated materials mfg. | | 333100 | Agriculture and construction machinery mfg. | |
| 324190 | Other petroleum and coal products mfg. | | 333200 | Industrial machinery mfg. | |
| | | | 333310 | Commercial and service industry machinery | |
| | | | 333410 | Air-conditioning, refrigeration equipment mfg. | |
| | | | 333610 | Engine, turbine and power transmission equipment | |
| | | | 333900 | Other general purpose machinery mfg. | |
| Chemical Manufacturing | | | Computer and Electronic Product Manufacturing | | |
| | <ul style="list-style-type: none"> Gas chromatograph, spectrometer, GLC, HPLC Injection and lost-core molding machine Dryer, belt, kiln, mills Mixing and blending equipment | III III V V | | <ul style="list-style-type: none"> Forklifts Drilling, grinding and tapping machines Storage racks and powder booths, conveyors | III V V |
| 325100 | Basic chemical mfg. | | 334110 | Computer and peripheral equipment mfg. | |
| 325200 | Resin, synthetic rubber and artificial and synthetic fibers | | 334200 | Communications equipment mfg. | |
| 325300 | Pesticide, fertilizer and other agricultural chemical mfg. | | 334310 | Audio and video equipment mfg. | |
| 325410 | Pharmaceutical and medicine mfg. | | 334410 | Semiconductor and other electronic component mfg. | |
| 325500 | Paint coating and adhesive mfg. | | 334500 | Electromedical and control instruments mfg. | |
| 325600 | Soap, cleaning compound and toilet preparation mfg. | | 334610 | Magnetic and optical media mfg. | |
| 325900 | Other chemical product mfg. | | Electrical Equipment and Appliance Manufacturing | | |
| | | | | <ul style="list-style-type: none"> Coil and material handling equipment Drilling, grinding and tapping machines Gear cutting, forming and finishing machines Power presses, press brakes and shears | III V V V |
| Plastics and Rubber Products Manufacturing | | | | | |
| | <ul style="list-style-type: none"> Mandrels, lasts, pallets, patterns, rings and insert plates Injection molding machine Packers, sealers, labelers and label dispensers Storage racks and maintenance equipment Extruders, kneaders, mixing mills, dryers Baling presses and separators | I III III V V V | 335000 | Electrical equipment mfg. | |
| | | | 335200 | Household appliance mfg. | |
| | | | 335900 | Other electrical equipment and component mfg. | |
| 326100 | Plastics product mfg. | | Transportation Equipment Manufacturing | | |
| 326200 | Rubber product mfg. | | | <ul style="list-style-type: none"> Forklifts Paint booths, conveyors Presses, over-head crane | III V VI |
| | | | 336100 | Motor vehicle mfg. | |
| | | | 336210 | Motor vehicle body and trailer mfg. | |
| | | | 336300 | Motor vehicle parts mfg. | |
| | | | 336410 | Aerospace product and parts mfg. | |
| | | | 336510 | Railroad rolling stock mfg. | |
| | | | 336610 | Ship and boat building | |
| | | | 336990 | Other transportation equipment mfg. | |
| Nonmetallic Mineral Product Manufacturing | | | Furniture and Related Product Manufacturing | | |
| | <ul style="list-style-type: none"> Fork lifts, scissor lifts and aerial lifts Stone grinders and polishers Gang saws, block cutter and diamond wire machines Production of flat, blown, or pressed products All other equipment used in glass and lime mfg. | III V V VI VI | | <ul style="list-style-type: none"> Saw-mill equipment Sanders, clamps and dust collectors Chippers and grinders, lathes Cutting and wood presses | III III V V |
| 327100 | Clay product and refractory mfg. | | 337000 | Furniture and related product mfg. | |
| 327210 | Glass and glass product mfg. | | Miscellaneous Manufacturing | | |
| 327300 | Cement and concrete product mfg. | | | <ul style="list-style-type: none"> Laser cutters Office furniture and equipment, fork lifts Welders and torches Storage racks and maintenance equipment Heavy equipment Presses and casting machines | II III III V VI VI |
| 327400 | Lime and gypsum product mfg. | | | | |
| 327900 | Other nonmetallic mineral product mfg. | | 339110 | Medical equipment and supplies mfg. | |
| Primary Metal Manufacturing | | | WHOLESALE AND RETAIL TRADE | | |
| | <ul style="list-style-type: none"> Assets used in the smelting and refining Rolls, mandrels, refractories Strand-slab caster, mill, temper rolling | VI VI VI | | <ul style="list-style-type: none"> Cash registers, fork lifts Photography and developing equipment Retail shelving Small freezers Office furniture and equipment Racks and maintenance equipment Walk in coolers Above ground tanks <= 30,000 gallons | III III III III V V VI |
| 331110 | Iron and steel mills and ferroalloy mfg. | | 421000 | Durable Goods | |
| 331310 | Alumina and aluminum production and processing | | 422000 | Non-durable Goods | |
| 331500 | Foundries | | 441000 | Motor vehicle and parts dealer | |
| | | | 442000 | Furniture and home furnishing stores | |
| | | | 443000 | Electronic and appliance stores | |
| | | | 444200 | Building material and other supplies | |
| | | | 445000 | Food and beverage stores | |
| | | | 446000 | Health and personal care stores | |
| | | | 447100 | Gasoline stations | |
| | | | 448000 | Clothing and accessories stores | |
| | | | 451000 | Sporting goods, hobby, book and music stores | |
| | | | 454000 | General merchandise stores | |
| Fabricated Metal Products Manufacturing | | | | | |
| | <ul style="list-style-type: none"> Welders and torches Storage racks and powder booths Holding furnace, wire baskets Grinders, lathes, saws, shears and cutters Bar feeders, bending and lapping machines Extruders and stamping machines Presses, casting machines | III V V V V VI VI | | | |
| 332000 | Fabricate metal product mfg. | | | | |
| 332110 | Forging and stamping | | | | |
| 332510 | Hardware mfg. | | | | |
| 332700 | Machine shops; screw, nut and bolt mfg. | | | | |
| 332810 | Coating, engraving, heat treating and allied activities | | | | |
| 332900 | Other fabricated metal product mfg. | | | | |

| NAICS Code | Business Description | Class |
|------------|----------------------|-------|
|------------|----------------------|-------|

TRANSPORTATION AND WAREHOUSING

- Fork lifts, packaging equipment III
- Drum lifts, pallet turners, steel shelving, shrink wrap, conveyors V

481000 Air transportation
 484200 Specialized freight trucking
 493100 Warehouse and storage

INFORMATION SERVICES

- Modulator, multiplexer, oscilloscope II
- Studio camera, VTR, earth satellite III
- Audio mixer, analyzer, decoder, teleprompter III
- Transmitter, antenna III
- Tower VI
- Fiber optic and coaxial cable VI

511000 Publishing industries
 512100 Motion picture and video industries
 512200 Sound recording industries
 513000 Broadcasting and telecommunications
 514100 Information services
 514210 Data processing services

FINANCE AND INSURANCE

- Office furniture and equipment III

522000 Credit intermediation and related activities
 524000 Insurance agents, brokers and related activities

RENTAL AND LEASING

- Electronics, video tapes, DVDs and formal wear I
- Consigned display fixtures II
- Household appliances on lease II
- Coin operated machines II
- Other leased assets (see page 1)

532210 Electronics and appliance rental
 532220 Formal wear and costume rental
 532230 Video tape and Disc rental
 532310 General rental centers
 532400 Equipment rental and leasing (*use appropriate classification from applicable industries*)

PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES

- Chromatographs and spectrometers III
- Packed columns and capillary columns III
- Film processor, enlarger, print washer, film dryer III

541100 Legal services
 541211 Office of certified public accountant
 541310 Architectural and engineering services
 541380 Testing laboratories
 541400 Specialized design services
 541510 Computer systems design services
 541800 Advertising and related services
 541920 Photographic services
 541940 Veterinary services

ADMIN AND SUPPORT AND WASTE MANAGEMENT SERVICES

- Waste and trash containers III
- Compactors and recycling equipment V

561300 Employment services
 561430 Business service centers (includes copy shops)
 561440 Collection agencies
 561500 Travel arrangement and reservation services
 561710 Exterminating and pest control services
 562000 Waste management and remediation services

| NAICS Code | Business Description | Class |
|------------|----------------------|-------|
|------------|----------------------|-------|

HEALTH CARE AND SOCIAL SERVICES

- Magnetic Resonance Imaging (MRI) I
- Other high technology medical equipment II
- Electro-cardiograph, X-ray and fluoroscope, dental units III
- Dental lathes, trimmers and instruments III
- Sterilizers and X-ray developers III

621100 Office of physicians
 621210 Office of dentists
 621300 Offices of other health care practitioners
 621400 Outpatient care centers
 621510 Medical and diagnostic laboratories
 622000 Hospitals
 624000 Social assistance services

ART, ENTERTAINMENT AND RECREATION

- Billiard table, automatic pinsetters, time recorder and scorekeeper III
- Amusements, rides, booths and other attraction equipment V

711100 Performing arts companies
 711510 Independent artists, writers and performers
 712100 Museums, historical sites and similar institutions
 713100 Amusement parks and arcades

ACCOMMODATION AND FOOD SERVICES

- Glassware, silverware and slicer III
- Laundry washer and dryers III
- Beverage dispensers and coffee makers III
- Small freezers, fryers, grills and microwaves III
- Beds and linens III
- Small freezers III
- Ovens V
- Safes V
- Walk in coolers V

721110 Travel accommodation
 721210 RV parks and recreational camps
 721310 Rooming and boarding houses
 722110 Full-service restaurants
 722300 Special food services (contractors and caterers)
 722410 Drinking places (alcoholic beverages)

OTHER SERVICES

- Dry cleaning machine, laundry machine, presser III
- Film processor, enlarger, print washer, film dryer III
- Body lifter, refrigerator, mausoleum lift, embalming table III
- Steel chair, dryer, hand tool set III
- Tanning beds and booths III
- Automotive, diagnostic and machining equipment III
- Hoists, disk lathes V

Repair and Maintenance

811110 Automotive mechanical and electrical repair
 811120 Automotive body, paint and glass repair
 811310 Commercial and industrial equipment repair
 811410 Appliance repair and maintenance
 811420 Reupholstery and furniture repair
 811430 Footwear and leather goods repair

Personal and Laundry Services

812111 Barber shops
 812112 Beauty salons
 812113 Nail salons
 812210 Funeral homes and funeral services
 812220 Cemeteries and crematories
 812310 Coin-operated laundries and dry-cleaners
 812320 Dry-cleaning and laundry services
 812330 Linen and uniform supply
 812910 Pet care (except veterinary) services
 812920 Photo-finishing
 812930 Parking lots and garages

COUNTY PVA PHONE 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 | Scottsville | 42164 |
| 003 | Anderson | (502) 839-4061 | 101 Ollie Bowen Court | Lawrenceburg | 40342 |
| 004 | Ballard | (270) 335-3400 | P.O. Box 267 | Wickliffe | 42087 |
| 005 | Barren | (270) 651-2026 | P.O. Box 1836 | Glasgow | 42142 |
| 006 | Bath | (606) 674-6382 | P.O. Box 688 | Owingsville | 40360 |
| 007 | Bell | (606) 337-2720 | P.O. Box 255 | Pineville | 40977 |
| 008 | Boone | (859) 334-2181 | P.O. Box 388 | 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 | Hardinsburg | 40143 |
| 015 | Bullitt | (502) 543-7480 | P.O. Box 681 | Shepherdsville | 40165 |
| 016 | Butler | (270) 526-3455 | P.O. Box 538 | Morgantown | 42261 |
| 017 | Caldwell | (270) 365-7227 | 100 East Market Street, Courthouse, Room 28 | Princeton | 42445 |
| 018 | Calloway | (270) 753-3482 | P.O. Box 547 | Murray | 42071 |
| 019 | Campbell | (859) 292-3871 | 1098 Monmouth Street, Room 329 | Newport | 41071 |
| 020 | Carlisle | (270) 628-5498 | P.O. Box 206 | 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 | 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 | 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 | Brownsville | 42210-0037 |
| 032 | Elliott | (606) 738-5090 | P.O. Box 690 | Sandy Hook | 41171 |
| 033 | Estill | (606) 723-4569 | Courthouse, 130 Main Street | Irvine | 40336 |
| 034 | Fayette | (859) 246-2722 | 101 E. Vine Street, Suite 600, Phoenix Bldg. | Lexington | 40507 |
| 035 | Fleming | (606) 845-1401 | P.O. Box 94 | Flemingsburg | 41041 |
| 036 | Floyd | (606) 886-9622 | 149 South Central Avenue, Room 5 | Prestonsburg | 41653 |
| 037 | Franklin | (502) 875-8780 | 313 West 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 | Warsaw | 41095 |
| 040 | Garrard | (859) 792-3291 | Courthouse, 7 Public Square, Suite 2 | Lancaster | 40444 |
| 041 | Grant | (859) 824-6511 | Courthouse, 101 North Main Street, Room 2 | Williamstown | 41097 |
| 042 | Graves | (270) 247-3301 | 101 East 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 Street, Box 4 | Greenup | 41144 |
| 046 | Hancock | (270) 927-6846 | P.O. Box 523 | Hawesville | 42348 |
| 047 | Hardin | (270) 765-2129 | P.O. Box 70 | Elizabethtown | 42702 |
| 048 | Harlan | (606) 573-1990 | P.O. Box 209 | Harlan | 40831 |
| 049 | Harrison | (859) 234-7133 | P.O. Box 53 | Cynthiana | 41031 |
| 050 | Hart | (270) 524-2321 | P.O. Box 566 | Munfordville | 42765 |
| 051 | Henderson | (270) 827-6024 | P.O. Box 2003 | Henderson | 42419-2003 |
| 052 | Henry | (502) 845-5740 | P.O. Box 11 | New Castle | 40050 |
| 053 | Hickman | (270) 653-5521 | 110 East Clay, Courthouse, Suite F | Clinton | 42031 |
| 054 | Hopkins | (270) 821-3092 | 25 East Center Street | Madisonville | 42431-2077 |
| 055 | Jackson | (606) 287-7634 | P.O. Box 249 | 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 | Nicholasville | 40340 |
| 058 | Johnson | (606) 789-2564 | 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 | Hindman | 41822 |
| 061 | Knox | (606) 546-4113 | P.O. Box 1509 | Barbourville | 40906 |
| 062 | Larue | (270) 358-4202 | 209 West High St., Courthouse, 401 Court Sq., Ste. 101 | 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 South Main Cross Street | Louisa | 41230 |
| 065 | Lee | (606) 464-4105 | P.O. Box 1008 | Beattyville | 41311 |
| 066 | Leslie | (606) 672-2456 | P.O. Box 1891 | 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 | Smithland | 42081 |
| 071 | Logan | (270) 726-8334 | P.O. Box 307 | 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 | Whitley City | 42653 |
| 075 | McLean | (270) 273-3291 | P.O. Box 246 | 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 | 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 | 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 | Harrodsburg | 40330 |
| 085 | Metcalfe | (270) 432-3162 | P.O. Box 939 | Edmonton | 42129 |
| 086 | Monroe | (270) 487-6401 | 200 North Main Street, 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 | West Liberty | 41472 |
| 089 | Muhlenberg | (270) 338-4664 | P.O. Box 546 | Greenville | 42345 |
| 090 | Nelson | (502) 348-1810 | 113 East Stephen Foster Avenue | Bardstown | 40004 |
| 091 | Nicholas | (859) 289-3735 | P.O. Box 2 | Carlisle | 40311 |
| 092 | Ohio | (270) 298-4433 | P.O. Box 187 | Hartford | 42347 |
| 093 | Oldham | (502) 222-9320 | 110 West Jefferson Street | LaGrange | 40031 |
| 094 | Owen | (502) 484-5172 | Courthouse, 100 North Thomas Street, 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, Ste. 210 | Hazard | 41701 |
| 098 | Pike | (606) 432-6201 | 146 Main Street, Suite 303 | Pikeville | 41501 |
| 099 | Powell | (606) 663-4184 | P.O. Box 277 | Stanton | 40380 |
| 100 | Pulaski | (606) 679-1812 | P.O. Box 110 | Somerset | 42502 |
| 101 | Robertson | (606) 724-5213 | P.O. Box 216 | Mt. Olivet | 41064 |
| 102 | Rockcastle | (606) 256-4194 | P.O. Box 977 | Mt. Vernon | 40456 |
| 103 | Rowan | (606) 784-5512 | Courthouse, 600 W. Main Street | Morehead | 40351 |
| 104 | Russell | (270) 343-4395 | 410 Monument Square, Suite 106 | Jamestown | 42629 |
| 105 | Scott | (502) 863-7885 | 101 East Main Street, Courthouse, Suite 206 | Georgetown | 40324 |
| 106 | Shelby | (502) 633-4403 | 501 Washington Street | Shelbyville | 40065 |
| 107 | Simpson | (270) 586-4261 | P.O. Box 424 | Franklin | 42135 |
| 108 | Spencer | (502) 477-3207 | P.O. Box 425 | Taylorsville | 40071 |
| 109 | Taylor | (270) 465-5811 | Courthouse, 203 North Court Street | Campbellsville | 42718 |
| 110 | Todd | (270) 265-9966 | P.O. Box 593 | Elkton | 42220 |
| 111 | Trigg | (270) 522-3271 | P.O. Box 1776 | Cadiz | 42211 |
| 112 | Trimble | (502) 255-3592 | P.O. Box 131 | Bedford | 40006 |
| 113 | Union | (270) 389-1933 | P.O. Box 177 | Morganfield | 42437 |
| 114 | Warren | (270) 843-3268 | P.O. Box 1269 | Bowling Green | 42102-1269 |
| 115 | Washington | (859) 336-5420 | 120 East Main Street, Courthouse | Springfield | 40069 |
| 116 | Wayne | (606) 348-6621 | 55 North Main Street, Courthouse, Suite 107 | Monticello | 42633 |
| 117 | Webster | (270) 639-7016 | P.O. Box 88 | Dixon | 42409 |
| 118 | Whitley | (606) 549-6008 | P.O. Box 462 | Williamsburg | 40769 |
| 119 | Wolfe | (606) 668-6923 | P.O. Box 155 | Campton | 41301 |
| 120 | Woodford | (859) 873-4101 | Courthouse, Room 108, 103 Main Street | Versailles | 40383 |

STATE VALUATION BRANCH, (502) 564-2557

Go to www.revenue.ky.gov to download forms.

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

2014
TANGIBLE PERSONAL
PROPERTY TAX RETURN
 Property Assessed January 1, 2014

| FOR OFFICIAL USE ONLY | |
|-----------------------|----------------|
| County Code | Locator Number |
| T _____ / _____ | _____ |

Due Date:
Thursday
May 15, 2014

| MAY 2014 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 ←

See pages 9 and 10 for a complete list of mailing addresses.

File this return with the PVA in the county of taxable situs or the Office of Property Valuation.

| | | | | |
|---|---|------------------------------|---|--|
| Social Security No. or Federal ID No. | Name of Business | | Organization | Type |
| 2nd SSN if joint return | Name of Taxpayer(s) | Telephone Number () | <input type="checkbox"/> Individual | 1 |
| | Mailing Address | | <input type="checkbox"/> Joint (Co-Owners) | 2 |
| NAICS CODE | City or Town | State | ZIP Code | <input type="checkbox"/> Partnership/LLP |
| Type of Business | Property Location (Number and Street or Rural Route, City)(Must List) | | <input type="checkbox"/> Domestic Corp./LLC | 3 |
| <i>Check if applicable</i> | Property is Located in | For Official Use Only | <input type="checkbox"/> Foreign Corp./LLC | 4 |
| Tangible personal property in other KY counties? <input type="checkbox"/> | County | | <input type="checkbox"/> Fiduciary—Bank | 6 |
| Alternative method of valuation? <input type="checkbox"/> | | District Code | <input type="checkbox"/> Fiduciary—Other | 7 |
| Final Return? <input type="checkbox"/> | | Type Return | | |

NOTE: Taxpayers who have property in more than one location must complete a separate form for each location.

| 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 | | |
| 32 | Manufacturers Finished Goods | | |
| 33 | Manufacturers Raw Materials/Goods in Process | | |
| 34 | Motor Vehicles Held for Sale (dealers only) New Farm Machinery Held Under a Floor Plan New Boats and Marine Equipment Held Under a Floor Plan Salvage Titled Vehicles (insurance companies only) | | |
| 35 | Goods Stored in Warehouse/Distribution Center (see instructions) | | |
| 36 | Goods—In Transit (see instructions) | | |
| 37 | Unmanufactured Tobacco Products not at Manufacturers Plant or in Hands of Grower or His Agent | | |
| 38 | Other Unmanufactured Agricultural Products not at Manufacturers Plant or in Hands of Grower or His Agent | | |
| 39 | Unmanufactured Agricultural Products at Manufacturers Plant or in Hands of Grower or His Agent/Industrial Revenue Bond Property Qualifying Voluntary Environmental Remediation Property | | |
| 50 | Livestock and Farm Machinery/Fluidized Bed Energy Facilities | | |
| 60 | Other Tangible Property (from Schedule C) (page 2) | | |
| 70 | Activated Foreign Trade Zone | | |
| 81 | Construction Work in Progress (manufacturing machinery) | | |
| 82 | Construction Work in Progress (other tangible property) | | |
| 90 | Recycling Machinery and Equipment | | |

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 | Date | Name of Preparer Other Than Taxpayer | Date |
| Telephone Number | Email Address of Taxpayer | Telephone Number | Email Address of Preparer Other Than Taxpayer |



2014
TANGIBLE PERSONAL
PROPERTY TAX RETURN

Property Assessed January 1, 2014

(Aircraft Assessments Only)

See pages 9 and 10 for a complete list of mailing addresses.

| FOR OFFICIAL USE ONLY | |
|-----------------------|----------------|
| County Code | Locator Number |
| T _____ / _____ | _____ |

Due Date:
Thursday
May 15, 2014

| MAY 2014 | | | | | | |
|----------|----|----|----|----|----|----|
| 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

| | | | | |
|--|--|------------------------------|---|-------------|
| Social Security No. or Federal ID No. | Name of Business | | Organization | Type |
| 2nd SSN if joint return | Name of Taxpayer(s) | Telephone Number () | <input type="checkbox"/> Individual | 1 |
| NAICS CODE | Mailing Address | | <input type="checkbox"/> Joint (Co-Owners) | 2 |
| Type of Business | City or Town | State ZIP Code | <input type="checkbox"/> Partnership/LLP | 3 |
| <i>Check if applicable</i> Yes Tangible personal property in other KY counties? <input type="checkbox"/> Final Return? <input type="checkbox"/> | Property Location (Airport Name and Street Address)(Must List) | | <input type="checkbox"/> Domestic Corp./LLC | 4 |
| | Property is Located in | For Official Use Only | <input type="checkbox"/> Foreign Corp./LLC | 5 |
| | County | | <input type="checkbox"/> Fiduciary—Bank | 6 |
| | | District Code _____ | <input type="checkbox"/> Fiduciary—Other | 7 |
| | | Type Return _____ | | |

NOTE: List the serial number, federal registration number, make, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if necessary. Do not list aircraft assessed as public service company property. Include additional information regarding avionic equipment, condition, engine hours and other documentation that may influence the aircraft value. All aircraft owner information submitted on the return is to be listed as it appears on the Federal Aviation Administration registration. The completed return is to be submitted to the property valuation administrator in the county of taxable situs or the Office of Property Valuation on or before May 15, 2014, regardless of the owner's residency. There is no extension for the filing of tangible personal property tax returns. **DO NOT LIST AIRCRAFT FOR HIRE ON THIS RETURN.**

| Line No. | Federal Registration Number and Serial Number | Description (Year, Make, Model, Size, Power) | Taxpayer's Value | Statement of General Condition | For Official Use Only |
|----------|---|--|------------------|--------------------------------|-----------------------|
| 40 | | | | | |
| 40 | | | | | |
| 40 | | | | | |
| 40 | | | | | |
| 40 | | | | | |

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 | Date | Name of Preparer Other Than Taxpayer | Date |
| Telephone Number | Email Address of Taxpayer | Telephone Number | Email Address of Preparer Other Than Taxpayer |



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

2014
TANGIBLE PERSONAL
PROPERTY TAX RETURN

Property Assessed January 1, 2014

(Documented Watercraft)

| FOR OFFICIAL USE ONLY | |
|-----------------------|----------------|
| County Code | Locator Number |
| T | / |

Due Date:
Thursday
May 15, 2014

| MAY 2014 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 |

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See pages 9 and 10 for a complete list of mailing addresses.

| | | | | |
|---|---|------------------------------|---|-------------|
| Social Security No. or Federal ID No. | Name of Business | | Organization | Type |
| 2nd SSN if joint return | Name of Taxpayer(s) | Telephone Number () | <input type="checkbox"/> Individual | 1 |
| NAICS CODE | Mailing Address | | <input type="checkbox"/> Joint (Co-Owners) | 2 |
| Type of Business | City or Town | State ZIP Code | <input type="checkbox"/> Partnership/LLP | 3 |
| <i>Check if applicable.</i> Yes | Property Location (Marina Name and Street Address)(Must List) | | <input type="checkbox"/> Domestic Corp./LLC | 4 |
| | Property is Located in County | For Official Use Only | <input type="checkbox"/> Foreign Corp./LLC | 5 |
| Tangible personal property in other KY counties? <input type="checkbox"/> | | District Code | <input type="checkbox"/> Fiduciary—Bank | 6 |
| Final Return? <input type="checkbox"/> | | Type Return | <input type="checkbox"/> Fiduciary—Other | 7 |

NOTE: Owners of documented watercraft not used in the business of transporting people and/or property for compensation or hire based in Kentucky on January 1 are to complete and submit this return on or before May 15, 2014, regardless of the owner's residency. File the return with the property valuation administrator in the county of taxable situs or the Office of Property Valuation. There is no extension for the filing of tangible personal property tax returns. Taxpayers who have property in more than one location must complete a separate form for each location. Documented watercraft used for hire or rented, should be reported on Schedule C or with the Public Service Section. **DO NOT LIST DOMESTIC COMMERCIAL WATERCRAFT ON THIS RETURN. If your boat has been sold, please forward a copy of the bill of sale to the Office of Property Valuation.**

| Line No. | Coast Guard Number | Vessel Name | Description (Year, Make, Model, Length, Beam, Motor Horse Power) | Taxpayer's Value | Statement of General Condition | For Official Use Only |
|----------|--------------------|-------------|--|------------------|--------------------------------|-----------------------|
| 41 | | | | | | |
| 41 | | | | | | |
| 41 | | | | | | |
| 41 | | | | | | |
| 41 | | | | | | |

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 | Date | Name of Preparer Other Than Taxpayer | Date |
| Telephone Number | Email Address of Taxpayer | Telephone Number | Email Address of Preparer Other Than Taxpayer |



62A500-L (11-13)

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

**LESSEE TANGIBLE PERSONAL
PROPERTY TAX RETURN**
(For Informational Purposes Only)

Property Assessed January 1, 2014

FOR OFFICIAL USE ONLY
County Code _____ Locator Number _____
T _____ / _____

Due Date:
Thursday
May 15, 2014

| MAY 2014 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 |

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See pages 9 and 10 for a complete list of mailing addresses.

| | | |
|---------------------------------------|---|----------------------|
| Social Security No. or Federal ID No. | Name of Business | |
| | Name of Lessee | Telephone Number () |
| 2nd SSN if joint return | Mailing Address | |
| | City or Town | State ZIP Code |
| Property is located in _____ County | Property Location (Number and Street or Rural Route, City)(Must List) | |

Any person or business entity leasing tangible personal property from others on January 1 is required to file this return on or before May 15, 2014.

DO NOT complete this form if you have included the leased property on your Form 62A500. Attach additional schedules if necessary.

Note: Lessees who have property in more than one location must complete a separate form for each location.

| Lessor Information | Leased Equipment Information |
|---|---|
| Name _____ Mailing Address _____ City, State ZIP Code _____ | Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____ |
| For Official Use Only | |
| Name _____ Mailing Address _____ City, State ZIP Code _____ | Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____ |
| For Official Use Only | |
| Name _____ Mailing Address _____ City, State ZIP Code _____ | Type of Equipment _____ Year _____ Model _____ Selling Price New \$ _____ Annual Rent \$ _____ Date of Lease _____ Length of Lease _____ Buy-out Price at the end of Lease \$ _____ |
| For Official Use Only | |

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 property not owned by me but in my possession has been listed.

| | | | |
|------------------------------|----------------------------------|---|--|
| _____ Signature of Lessee | _____ Date | _____ Name of Preparer Other Than Lessee | _____ Date |
| _____ Telephone Number | _____ Email Address of Lessee | _____ Telephone Number | _____ Email Address of Preparer Other Than Lessee |



62A500-C (11-13)

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

CONSIGNEE TANGIBLE PERSONAL PROPERTY TAX RETURN

(For Informational Purposes Only)

Property Assessed January 1, 2014

| FOR OFFICIAL USE ONLY | |
|-----------------------|----------------|
| County Code | Locator Number |
| T | / |

Due Date:
Thursday
May 15, 2014

| MAY 2014 | | | | | | |
|----------|----|----|----|----|----|----|
| 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 |

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See pages 9 and 10 for a complete list of mailing addresses.

| | | |
|---------------------------------------|---|----------------------|
| Social Security No. or Federal ID No. | Name of Business | |
| | Name of Consignee | Telephone Number () |
| 2nd SSN if joint return | Mailing Address | |
| | City or Town | State ZIP Code |
| Property is located in _____ County | Property Location (Number and Street or Rural Route, City)(Must List) | |

If, on January 1, you have in your possession any consigned inventory or other items not owned by you, and have not been reported on Form 62A500, complete this return. File this return on or before May 15, 2014. Attach additional schedules if necessary.

Note: Consignees who have property in more than one location must complete a separate form for each location.

| Consignor Information | Consigned Inventory Information | |
|--|---------------------------------|-------|
| | Type | Value |
| Name of Consignor _____ Mailing Address _____ City, State ZIP Code _____ | Merchants Inventory | |
| | Finished Goods | |
| | Raw Materials/Good in Process | |
| | Other | |
| Name of Consignor _____ Mailing Address _____ City, State ZIP Code _____ | Merchants Inventory | |
| | Finished Goods | |
| | Raw Materials/Good in Process | |
| | Other | |

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 property not owned by me but in my possession has been listed.

| | | | |
|------------------------------|----------------------------------|---|--|
| Signature of Consignee _____ | Date _____ | Name of Preparer Other Than Consignee _____ | Date _____ |
| Telephone Number _____ | Email Address of Consignee _____ | Telephone Number _____ | Email Address of Preparer Other Than Consignee _____ |



**BOAT DEALER'S USED INVENTORY LISTING FOR LINE 31
 TANGIBLE PERSONAL PROPERTY TAX RETURN**



Property Assessed January 1, 2014

| | | |
|--|---|-------------------------------------|
| Social Security No. or Federal ID No. | Name of Business | |
| | Name of Dealer | Telephone Number () |
| 2nd SSN if joint return | Mailing Address | |
| | City or Town | State ZIP Code |
| Property is located in _____ County | Property Location (Number and Street or Rural Route, City)(Must List) | |

Used boats held for sale by a licensed boat dealer should be reported on Line 31 of the 62A500 and listed below.

| Year | Make | Model | License Number (If Applicable) | Hull Number | NADA Trade-in Value |
|-------------------------------|------|-------|-----------------------------------|-------------|---------------------|
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