61A200(P) (10-13)

Property Tax Forms and Instructions for Public Service Companies 2014

COMMONWEALTH OF KENTUCKY

OFFICE OF PROPERTY VALUATION

DEPARTMENT OF REVENUE

TAXPAYER ASSISTANCE AND MAILING ADDRESS

Kentucky Department of Revenue
Office of Property Valuation
Public Service Section, Station 32, Fourth Floor
501 High Street
Frankfort, KY 40601-2103

(502) 564-8175
(502) 564-8192 (fax)
www.revenue.ky.gov (Internet)
krcwebresponsepublicservice@ky.gov. (e-mail)

The following property tax returns and schedules are included in this packet and are available from *www.revenue.ky.gov* or upon request.

Revenue Form 61A200	Public Service Company Property Tax Return
Schedule A	Report of Total Unit System and Kentucky Operations
Schedule B	Report of Kentucky Vehicles, Carlines and Watercraft
Schedule C	Report of Operations—Balance Sheet
Schedule D	Report of Operations—Income Statement
Schedule E	Filing Extension Application
Schedule G	Report of Capital Stocks
Schedule H	Report of Funded Debt
Schedule I	Business Summary by Taxing District
Schedule J	Property Summary by Taxing District
Schedule K	Operating Property Listing by Taxing District
Schedule K2	Nonoperating Property Listing by Taxing District
Schedule L	Report of Allocation Factors
Schedule M	Report of Property and Business Factors for Interstate Railroad and Sleeping Car Companies
Schedule N1–N3	Report of Leased Real and Personal Property
Schedule O	Railroad Private Car Mileage Report
Schedule Q	Supplemental Report of Operations for Contained and Residential Landfills
Schedule R	Report of Property Subject to the Pollution Control Tax Exemption
Schedule U	Industrial Revenue Bond Property
Revenue Form 61A209	Public Service Company Sales
Revenue Form 41A720-CI	Application for Coal Incentive Tax Credit *(available on Web site or upon request)*

The 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.

* *

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.

Printing costs paid from state funds.

CLASSIFICATION OF PUBLIC SERVICE PROPERTY

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

Type of Property	Classification
Unmined Coal	Real Estate
Leasehold	Real Estate
Oil & Gas Wells	Real Estate
Pipelines (Transmission Oil, Gas & Water)	Real Estate
Conduits	Real Estate
Stored Gas, Oil & Coal (Noncurrent)	Real Estate
Stored Gas (Current)	Tangible Personal
Gas Compressors	Tangible Personal
Oil Lifting Units	Tangible Personal
Oil Storage Tanks	Tangible Personal
Television Cable	Tangible Personal
Gathering Lines	Tangible Personal
Electric Transmission Lines	Tangible Personal
Electric Distribution Lines	Tangible Personal
Meters & Regulators	Tangible Personal
Underground Cables	Tangible Personal
Telephone Lines	Tangible Personal
Wire in Underground Conduits	Tangible Personal
Towers, Structures & Supports	Tangible Personal
Electric Substations/Transformers	Manufacturing Machinery
Machinery & Equipment Used in the Manufacture of Gas	Manufacturing Machinery
Solar Energy Panels	Manufacturing Machinery
Wind Energy Turbines	Manufacturing Machinery
Inverters, Converters, Transformers for Solar & Wind Energy Systems	Manufacturing Machinery
Water Treatment Equipment	Manufacturing Machinery
Property Certified Under KRS 224.01-300 by Sales & Use Tax	Pollution Control

For other types of property please see KRS 132.020 and KRS 132.200.

61D001
(10-13)

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

TO: All Public Service Companies

DATE: December 1, 2013

SUBJECT: 2014 Public Service Company Property Tax Returns

Effective for tax year 2014, 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/Resellers, Solar, Wind & Hydro Energy Companies	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/Resellers Gas Companies, Gas Pipeline	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 & Multichannel Video 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, 2014.

INSTRUCTIONS FOR FILING PUBLIC SERVICE COMPANY PROPERTY TAX RETURN

INTRODUCTION

This packet has been designed for a select group of public service companies who are required by KRS 136.120 through KRS 136.180 to file Kentucky property tax returns. It contains the necessary returns, schedules and instructions for this purpose.

WHO MUST FILE (KRS 136.120)

In accordance with state law, every railway company, sleeping car company, chair car company, dining car company, gas company, water company, bridge company, street railway company, interurban electric railroad company, express company, electric light company, electric power company, commercial air carrier, air freight carrier, pipeline company, privately owned regulated sewer company, municipal solid waste disposal facility, railroad car line company and every other like company, business or association performing any public service shall file property tax returns, schedules, regulatory reports and other such facts as the Department of Revenue, Office of Property Valuation may require.

The Department of Revenue, Office of Property Valuation shall have the sole responsibility to value and assess all of the property of every corporation, company, association, partnership, or person performing any public service, including those mentioned above and all others to whom this section may apply.

WHAT TO FILE (KRS 136.130–KRS 136.140)

All specified public service companies, with the exception of Commercial Passenger and Freight Airlines, Commercial Watercraft and Telecommunication Service Providers are required to file Revenue Form 61A200, Public Service Company Property Tax Return, and all accompanying schedules (A through U). In addition to these returns, any public service company that is regulated in any capacity by a federal or Kentucky authority **must** submit a copy of the annual report filed with that authority. **Also, all companies must submit a copy of their annual report to stockholders and/or parent company annual report.** Companies who have bought or sold any operating property must include detailed information regarding the transaction.

All returns, reports and schedules shall cover a period of 12 months ending December 31. Taxpayers may substitute individual schedules on taxpayer form as long as all information requested is supplied.

Type of Company	Supplementary Reports Required
Electric utility Gas utility & pipeline Gas transmission Gas & electric utility Electric & gas marketing/ resellers	KY Public Service Commission annual report and FERC annual report and stockholders report
Landfills	Annual report to stockholders and audited financial statements
Oil transmission	FERC annual report and stockholders report
Railroads	ICC annual report and stockholders report
Rural electric co-ops	REA annual report and stockholders report
Solar, Wind & Hydro Electric	Audited Financial Statements
Privately owned sewer	KY Public Service Commission annual report
Water	KY Public Service Commission annual report and stockholders annual report

WHEN TO FILE

All public service companies as specified in KRS 136.120(1) shall make, file and deliver to the Office of Property Valuation on or before April 30 of each year the required tax returns, schedules, regulatory reports and other such facts covering the preceding calendar year.

WHERE TO FILE

All tax returns, schedules and regulatory reports must be mailed to the following address:

Kentucky Department of Revenue
Office of Property Valuation
Public Service Section, Station 32, Fourth Floor
501 High Street
Frankfort, KY 40601-2103

FILING EXTENSIONS (KRS 136.130)

A taxpayer may be granted a 30-day extension for filing the public service company property tax return if it requests the extension before the due date of the return and includes with the extension request a report of any increases or decreases in property of $50,000 or more in any taxing jurisdiction.

Upon written application, the Office of Property Valuation **may** grant an extension when in its judgment an extension is deemed necessary and proper.

No extension will be granted beyond May 30. See Schedule E.

LATE FILING PENALTY (KRS 132.290)

Any public service company that fails to timely complete, file and deliver the required tax return, schedules and regulatory reports on or before the due date, shall pay a minimum penalty of 10 percent of the total taxes due.

PENALTY FOR NONCOMPLIANCE (KRS 136.150, KRS 136.990, KRS 132.290)

If any public service company fails to report as required by KRS 136.130 and KRS 136.140 on or before April 30 of each year, the Office of Property Valuation shall ascertain the required facts and determine the assessment values in such a manner and by such means as it deems proper, at the cost of the company failing to comply with state law.

The penalty for failure to file is 20 percent of the total taxes due.

Furthermore, any public service company, or officer thereof, that willfully fails or refuses to make, file and deliver reports as required by KRS 136.130 and KRS 136.140 shall be fined $1,000, and $50 for each day the reports are not made after April 30 of each tax year. In addition, civil action may be brought to compel the company or officer thereof to make the required reports.

DETERMINATION OF THE ASSESSMENT (KRS 136.160)

Each year the Office of Property Valuation shall determine the fair cash value of the operating property (real estate, tangible and franchise) of a public service company as a unit. This unit value shall then be apportioned to Kentucky based on the average of the property factor and the business factor.

The property factor shall fairly reflect the amount of operating property owned and/or leased in Kentucky compared to the total amount of operating property owned and/or leased everywhere. The business factor shall fairly reflect the utilization of the operating property owned and/or leased in Kentucky compared to the utilization of operating property owned and/or leased everywhere. These factors may be a single factor or an average of several factors.

The nonoperating tangible and nonoperating intangible property of public service companies shall be valued separately using the same fair cash value standard as utilized by the county assessor. The value is **not** apportioned.

Public service companies that own mineral resources that are reported on Revenue Forms 62A384-O, Oil Property Tax Return; and 62A384-G, Natural Gas Property Tax Return, must include copies of these reports with the public service company tax return. The assessment for mineral property is considered nonoperating real estate and will be in addition to the assessment for a company's operating property. The mineral property must be itemized on Schedule K in order to situs such property.

ALLOCATION OF THE ASSESSMENT (KRS 136.170)

Once the operating property is valued as a unit, the department shall allocate the assessed value in this state among the county, school, city and/or other special taxing jurisdictions.

Nonoperating tangible property shall be allocated to the county, school, city and/or other special taxing jurisdictions where the property is located.

Nonoperating intangible property is taxable for state purposes only at the same rate as the intangible property of other taxpayers not performing public services.

NOTIFICATION OF ASSESSMENT (KRS 136.180)

Each year the Office of Property Valuation shall determine the assessed value of the operating property and other property of a public service company and notify the company by mail of the assessment amount and the state tax liability.

Once the valuation has been finalized, the Office of Property Valuation shall immediately certify the assessment to the county clerk of each county in which any of the operating property or nonoperating tangible property is liable to local taxation. The county clerk shall then certify the assessment to the proper collecting officer of the county, school, city and/or special taxing jurisdiction for collection.

Effective January 1, 2006, the Department of Revenue shall bill, collect and distribute all state and local property taxes for all commercial water transportation companies. Any fees owed to the Department of Revenue by any local taxing district shall be deducted before any distribution is made to any local taxing district under the provisions of this subsection.

WHERE TO SEND YOUR PROTEST

All protests must be mailed to the following address:

Finance and Administration Cabinet
Department of Revenue
Office of Property Valuation
Public Service Section, Station 32, 4th Floor
501 High Street
Frankfort KY 40601-2103

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

The Department of Revenue is required to mail to the taxpayer a notice of any property assessed. The assessment shall be final if not protested in writing to the Department of Revenue, within 45 days from the date of the notice of assessment or the assessment will become final and the state taxes will be due. Such protest shall be accompanied by a supporting written statement setting forth the grounds upon which the protest is made. The supporting statement must set forth whether the protest is based on a factual disagreement and/or disagreement in the interpretation of the applicable statutes. If there are disputed factual issues, the taxpayer must provide financial statements, records, assessments or other documents which will allow the Department of Revenue some basis for reconsideration. Further, the statement must clearly identify the specific portion(s) of the assessment to which the protest relates.

Effective July 15, 1998, no appeal shall delay the collection or payment of taxes based upon the assessment in controversy. The taxpayer shall pay all state, county and other local jurisdictional taxes due on the valuation which the taxpayer claims as the true value as stated in the protest filed under KRS 131.110. Once the appeal is finalized and the valuation finally determined, the taxpayer shall be billed for any additional tax and interest (at the rate as defined in KRS 131.010(6)) from the date the tax would have become due if no appeal had been taken. The provisions of KRS 134.015 shall apply to the tax bill.

Any nonprotested portion (your claimed value) of the assessment becomes final at the end of the 45-day protest period. If you protest your assessment, payment of your state and local tax on the claimed value is due with your protest letter. Your protest letter must clearly and logically identify how your claimed valuation was determined and must specify the value which you claim to be the true value of property. The Kentucky claimed value must be (1) classified into the various state property tax classifications, (2) the state tax must be calculated on the classified claimed value and (3) the claimed value must be properly allocated to the affected local taxing jurisdictions.

After a timely protest has been filed, the taxpayer **may** request a conference with the Office of Processing & Enforcement, Protest Resolution Branch.

The Protest Resolution Branch is responsible for resolving tax controversies (protests) on a fair and equitable basis.

Finance and Administration Cabinet
Department of Revenue
Office of Processing and Enforcement
Division of Collections
Protest Resolution Branch, Station 7, 10th Floor
P O Box 3
Frankfort KY 40602-0003

The taxpayer may appear in person or by representative. All taxpayers represented by attorney or tax agent must file a power of attorney with the Protest Resolution Branch. Further conferences may be held by mutual agreement. Consideration is given to additional information presented by the taxpayer at the conference.

If the taxpayer's protest of an assessment or refund denial cannot be resolved through correspondence and/or conferences, the Protest Resolution Branch shall issue a written final ruling on any matter still in controversy to be mailed to the taxpayer. The ruling shall state that it is a final ruling of the department, the issues of controversy, the taxpayer's position, the department's position and the procedure for prosecuting an appeal to the Kentucky Board of Tax Appeals (KBTA).

The taxpayer may request a final ruling from the Protest Resolution Branch at any time after filing a timely protest. When it is requested, the department shall issue such ruling within 30 days from the date the request is received.

After the final ruling has been issued, the taxpayer may appeal to the KBTA.

KENTUCKY BOARD OF TAX APPEALS
(KRS 131.340—KRS 131.370, KRS 136.050,
103 KAR 1:010, 802 KAR 1:010)

If a taxpayer desires to appeal a final ruling of the Protest Resolution Branch, the taxpayer must apply for a hearing before the KBTA within 30 days from the date of issuance of the final ruling.

The appeal must be filed in quintuplicate; contain a brief statement of the law and the facts in issue; contain the petitioner's or appellant's position regarding the law, facts or both; and must contain the petitioner's position regarding the protest and include a copy of the final ruling with each copy of the petition of appeal. The petition of appeal must be in writing and signed by the petitioner or appellant. Filings by facsimile or other electronic means shall not be accepted. The board will set a date for a formal hearing and notify the taxpayer.

On the basis of the hearing, briefs and other documents, the board will issue a written order which will affirm, reverse, modify or remand the final ruling, and will forward a copy of the order to the taxpayer, Protest Resolution Branch and the Office of Property Valuation.

Assessments upheld by the board shall be due and payable 30 days after the date of the board's order. All taxes (state, county, school, city and other special taxing jurisdictions) found to be due on any protested assessment or portion thereof shall begin to bear interest at the appropriate rate per annum on the 61st day after the KBTA acknowledges receipt of the protest, but in no event shall interest begin to accrue prior to January 1 following April 30 of the year in which the returns, schedules and regulatory reports are due.

Any party aggrieved by a final order of the KBTA may, within 30 days after such order becomes final, file an appeal with the Franklin Circuit Court or the circuit court of the county in which the aggrieved party resides or conducts his place of business.

PAYMENT OF TAX (KRS 131.110 and KRS 136.050)

All state taxes assessed against any public service company under the provisions of KRS 136.120 to KRS 136.200 shall be due and payable 45 days from the date of the notice of assessment, unless otherwise protested. State taxes are payable to the "Kentucky State Treasurer."

If you intend to pay your state taxes assessed against a public service company by use of the Coal Incentive Tax Credit granted under KRS 141.110, you must file the Coal Incentive Tax Credit Certificate with this return.

All county, school, city and other special taxes shall be due and payable 30 days after a notice of tax due is issued by the designated collecting officer, unless otherwise protested.

FAILURE TO PAY TAX (KRS 136.050, KRS 136.990)

Every public service company that fails to pay its state, county, school, city and other special taxes when due shall be deemed delinquent, subject to a 10 percent penalty on the tax due and thereafter subject to interest at the appropriate rate as defined in KRS 131.010(6). In addition, a 20 percent cost of collection fee will be added to liabilities that have become final, due and owing.

Furthermore, any public service company that willfully fails to pay its taxes, penalty and interest, shall be fined $1,000 and $50 for each day the same remains unpaid to be recovered by indictment or civil action, of which the Franklin Circuit Court shall have jurisdiction.

AMENDED RETURNS

Adjustments to assessments will only be considered if amended data is supplied before the protest period expires or as part of the supporting documentation included with a protest.

To amend any portion of the return, submit a new schedule with "AMENDED," the date submitted and a signature and title of the person filing the amendment written on each page of the amended schedule or on a cover page.

Forms may be obtained from:

www.revenue.ky.gov (Internet)

Other Reports Required

All companies are required to submit a complete copy of their Public Service Commission Annual Report, FERC Report, ICC Report, and REA annual report.

Also, a copy of stockholder's annual report, parent company's annual report, organization's financial statements, organizational chart and informational reports, copy of all sales/merger/exchange agreements and completion of the appropriate sales form (Revenue Form 61A209) are required as well as the other reports requested on page 1.

(KRS 136.130 and KRS 136.140)

This page has been intentionally left blank.

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	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 E. Market St., 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 St., 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 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	Warsaw	41095
040	Garrard	(859) 792-3291	Courthouse, 7 Public Square, Suite 2	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	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 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	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	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	Hindman	41822
061	Knox	(606) 546-4113	P.O. Box 1509	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	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 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	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 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	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	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	Franklin	42135
108	Spencer	(502) 477-3207	P.O. Box 425	Taylorsville	40071
109	Taylor	(270) 465-5811	203 N. Court St., Courthouse, Ste. 6	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	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	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, FRANKFORT 40601-2103: (502) 564-8175
Go to **www.revenue.ky.gov** to download forms.

61A200 (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

Office of Property Valuation
Public Service Section
501 High Street, Fourth Floor, Sta. 32
Frankfort, Kentucky 40601-2103
(502) 564-8175

PUBLIC SERVICE COMPANY PROPERTY TAX RETURN
For Year Ending December 31, 2013

➤ *See Instructions*

This return must be filed with the Office of Property Valuation between January 1 and April 30, 2014.

APRIL 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			

Type of Public Service Company

Type of Ownership
☐ Foreign
☐ Corporation ☐ Partnership ☐ Individual
☐ S Corporation ☐ LLC ☐ Other

Taxpayer Name 1				**LEAVE BLANK**	
Name 2				GNC	
Address 1				Postmark	
Address 2					
City	State	ZIP Code	FEIN		
Contact Person				Preaudit	
Phone ( )	Fax ( )	E-Mail			

Tax Agent Name 1			
Name 2			
Address 1			
Address 2			
City	State	ZIP Code	FEIN
Contact Person			
Phone ( )	Fax ( )	E-Mail	

Taxpayers completing this return must complete the agency portion in order to maintain an agent status.

Agents completing this return must have a current power of attorney on file with the Kentucky Department of Revenue or include one.

Which address above is to be used for mailing the assessment notice, tax bills and certifications?
☐ Taxpayer Address ☐ Other _____
☐ Tax Agent Address

Is your company affiliated with any other companies? (Parent/Subs) ☐ **Yes** ☐ **No**
If yes, submit organizational chart and informational reports. (KRS 136.130 and 136.140)

Has an independent authority or agency valued your property? ☐ **Yes** ☐ **No**
If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140)

Has the company or a fraction thereof sold, been purchased or merged within the last year? ☐ **Yes** ☐ **No**
If yes, complete the appropriate informational report, Revenue Form 61A209, included in this packet.

Has your company filed bankruptcy within the last three years? ☐ **Yes** ☐ **No**
If yes, provide the district in which the case was filed, the petition date and the case number.

Do you intend to claim the Clean Coal Incentive Credit? ☐ **Yes** ☐ **No**
If yes, provide a copy of the Coal Incentive Tax Credit Certificate. (KRS 141.428)

I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

Signature _____ Title _____ Date _____

61A200(A) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
State Valuation Branch
Frankfort, KY 40601-2103

REPORT OF TOTAL UNIT SYSTEM AND KENTUCKY OPERATIONS

As of December 31, 2013

A

REAL PROPERTY—Operating	(A) Total Unit System Original Cost	(B) Total Unit System Depreciation	(C) Total Unit System Depreciated Cost	(D) Kentucky Original Cost	(E) Kentucky Depreciation	(F) Kentucky Depreciated Cost
(1) General Plant—Real						
(2) Land						
(3) Buildings and Leasehold Improvements						
(4) Rights of Way						
(5) Pipelines—Transmission/Distribution/Interconnect						
(6) Stored Gas, Oil and Coal (Noncurrent)						
(7) CWIP—Real						
(8) Storage Fields						
(9) Underground Conduits						
(10) Shelters & Huts						
(11) Services (Buried Pipe)						
(12) NonUtility Property—Real						
(13) Operating Leased Property—Real						
(14) Capital Leased Property—Real						
(15) Noncarrier Property—Real						
(16) Industrial Revenue Bonds—Real						
(17) Other_____						
(18) **Total Real Property** ➤						
PERSONAL PROPERTY—Operating						
(19) General Plant—Personal						
(20) Furniture and Fixtures						
(21) Computers and Software						
(22) Materials and Supplies						
(23) CWIP—Personal						
(24) Stores and Fuel Stock Expenses Undistributed						
(25) Fuel Stock Stored—Current						
(26) Business Inventory Held for Resale						
(27) Motor Vehicles—Owned & Capital Leased						
(28) Motor Vehicles—Unlicensed						
(29) Motor Vehicles—Operating Leased						
(30) Railroad Cars						
(31) Gathering Pipe Lines						
(32) General Inventory						
(33) Office Equipment						
(34) Communication Equipment						
(35) Heavy Machinery & Equipment						
(36) Watercraft						
(37) Residuals and Extracted Products						

CONTINUED ON PAGE 2

A

PERSONAL PROPERTY—Operating	(A) Total Unit System Original Cost	(B) Total Unit System Depreciation	(C) Total Unit System Depreciated Cost	(D) Kentucky Original Cost	(E) Kentucky Depreciation	(F) Kentucky Depreciated Cost
(38) Spare Parts & Equipment						
(39) Drilling Equipment						
(40) Compressor's & Odorizers						
(41) Meters & Regulators						
(42) Services (Electric Above Ground)						
(43) Towers						
(44) Completed Construction Not Classified						
(45) Miscellaneous Personal Property						
(46) Capital Leased Property—Personal						
(47) Operating Leased Property—Personal						
(48) Noncarrier Property—Personal						
(49) Industrial Revenue Bonds—Personal						
(50) Personal Property Held in Foreign Trade Zone						
(51) Manufacturing Machinery						
(52) Business Inventory/Raw Materials—Manf. Mach.						
(53) CWIP—Manufacturing Machinery						
(54) Operating Leased Property—Manf. Mach.						
(55) Industrial Revenue Bonds—Manf. Mach.						
(56) Certified Pollution Control Facility Machinery						
(57) Recycling Equipment						
(58) Solar Panels, Wind Turbines—Manf. Mach.						
(59) Water Treatment Equipment—Manf. Mach.						
(60) Inverters & Converters—Manf. Mach.						
(61) **Total Personal Property** ➤						
(62) **Total Operating Hard Assets (line 18 plus line 61)** ➤						
NONOPERATING/NONUTILITY PROPERTY						
(63) Real—Owned						
(64) Real—Operating Leased						
(65) Personal—Owned						
(66) Personal—Operating Leased						
(67) Manufacturing Machinery						
(68) Other_____						
(69) **Total Nonoperating Property** ➤						
(70) **Total Operating and Nonoperating Assets (line 62 plus line 69)** ➤						
INTANGIBLE PROPERTY—Operating						
(71) Goodwill						
(72) Permits, Licenses and Customer Lists						
(73) Allowances						

CONTINUED ON PAGE 3

A

PERSONAL PROPERTY—Operating	(A) Total Unit System Original Cost	(B) Total Unit System Depreciation	(C) Total Unit System Depreciated Cost	(D) Kentucky Original Cost	(E) Kentucky Depreciation	(F) Kentucky Depreciated Cost
(74) Derivative Instrument Assets						
(75) Organizational Expenses and Franchises						
(76) Other_____						
(77) **Total Intangible Property** ➤						
INTANGIBLE PROPERTY—Nonoperating						
(78) .25 Intangibles						
(79) .015 Intangibles						
(80) **Total Nonoperating Intangibles** ➤						
(81) **GRAND TOTAL —All Property** ➤						

INSTRUCTIONS: Complete the following summary of system and Kentucky plant investment for your operation. Indicate the original cost, depreciation and net book values. The total property reported on line 62, Columns (D), (E) and (F) must equal the total property values reported for all counties on Schedule K. The total property reported on line 69, Columns (D), (E) and (F) must equal the total property values reported for all counties on Schedule K2. The total property reported on line 70, Columns (D), (E) and (F) must equal the total property values reported for all counties on Schedule J.

NOTE: Operating leased property and CWIP (construction work in progress) must be separated into real, tangible personal and manufacturing machinery property subclasses. Tangible personal property classified as a pollution control facility must have received certification under KRS 224.01-300 prior to the January 1 assessment date.

61A200(B) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF KENTUCKY VEHICLES, CAR LINES AND WATERCRAFT

B

As of December 31, 2013

KENTUCKY APPORTIONED VEHICLES

Effective January 1, 2007, KRS 136.188 requires the Kentucky Transportation Cabinet to collect an annual registration fee on all trucks, tractor and buses operating on route or as part of a system that is partly within and partly outside Kentucky. Such payment shall be made to the Transportation Cabinet either directly, in the case of a vehicle based in Kentucky, or indirectly, through the International Registration Plan, in the case of a vehicle based outside of Kentucky. The fee replaces the state and local ad valorem (property tax) the Department of Revenue previously imposed on these motor carriers. Pick-up and delivery vehicles shall not pay the fee, but shall be subject to the ad valorem tax under KRS 132.487.

If applicable, the company's KYU number will identify the total apportioned vehicle value assessed by the Kentucky Transportation Cabinet, Division of Motor Carriers for property taxes, and will be added to its total regular vehicle registration value for credit toward the public service company assessment in Kentucky for tax year 2013.

Did you file a 2013 Kentucky IRP Apportioned Registration Supplemental Application (TC 95-303C) with the Kentucky Department of Transportation? ☐ Yes ☐ No

If yes,

what is your KYU number? _____

what is your Federal ID number? _____

what is your 2013 Kentucky percentage? _____

what is the total 2013 Kentucky tax paid? $ _____

Please submit a copy of your DOT payment receipt with this return.

KENTUCKY REGULAR VEHICLES

Do you report, register and license any regular vehicles (nonapportioned) in the Commonwealth of Kentucky? ☐ Yes ☐ No

If yes, what was the total assessed value of these regular Kentucky vehicles? $ _____

Provide the breakdown of the assessed value into the following categories:

Owned Vehicles $ _____

Leased Vehicles $ _____ Total Annual Lease Payment Paid $ _____

Total $ _____

SUPPLEMENTAL INFORMATION

Did you file a 2014 Public Service Company Property Tax Return for Railroad Car Lines, Revenue Form 61A202? ☐ Yes ☐ No

If yes, what was the Kentucky taxable value from page 1? _____

Did you file a 2014 Kentucky Commercial Watercraft Property Tax Return, Revenue Form 61A207? ☐ Yes ☐ No

If yes, what was the Kentucky taxable value? _____

61A200(C) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF TOTAL UNIT OPERATIONS
BALANCE SHEET

As of December 31, 2013

C

Please submit internal financial statement (preferably audited) if available. Otherwise, prepare this schedule. Financial statements required should represent the entire unit, not just Kentucky portion.

Line No.	Item	Amount for Current Year (Omit Cents)
	ASSETS	
	Current Assets:	
1.	Cash	
2.	Temporary Investments	
3.	Accounts Receivable *(Attach Separate Schedule Showing Detail)*	
4.	Intercompany Accounts Receivable *(Attach Separate Schedule Showing Detail)*	
5.	Inventory	
6.	Other Current Assets *(Attach Separate Schedule Showing Detail)*	
7.	**Total Current Assets**	
	Fixed Assets:	
8.	Land	
9.	Building	
10.	Plant Equipment	
11.	Unallocated Items	
12.	Materials and Supplies	
13.	Construction Work in Progress	
14.	Other Fixed Assets	
15.	Plant Adjustment	
16.	Less: Accumulated Depreciation	
17.	**Total Fixed Assets**	
	Other Assets:	
18.	Other Assets *(Attach Separate Schedule Showing Detail)*	
19.	Less: Accumulated Amortization	
20.	Goodwill Less: Accumulated Amortization	
21.	**Total Other Assets**	
22.	**Total Assets**	
	LIABILITIES	
	Current Liabilities:	
23.	Loans Payable	
24.	Accounts Payable	
25.	Other Current Liabilities	
26.	**Total Current Liabilities**	
	Deferred Credits:	
27.	Total Deferred Credits	
	Long-Term Debt:	
28.	Total Long-Term Debt	
	Owner's Equity:	
29.	Total Stock Issued	
30.	Proprietor's Equity	
31.	Retained Earnings	
32.	Other Owner's Equity	
33.	**Total Owner's Equity**	
34.	**Total Liabilities and Owner's Equity**	

61A200(D) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF TOTAL UNIT OPERATIONS INCOME STATEMENT

12 Months Ending December 31, 2013

D

Please submit internal financial statement (preferably audited) if available. Otherwise, prepare this schedule. Financial statements required should represent the entire unit, not just Kentucky portion.

Line No.	Item	Amount for Current Year (Omit Cents)
	Operating Income:	
1.	Operating Revenue	
2.	Cost of Goods Sold *(Attach Separate Schedule Showing Detail)*	
3.	**Operating Gross Profit**	
4.	Owner's Compensation	
5	Employees' Wages and Benefits	
6.	Operating Lease Payments–Real *(Must Complete Schedule N1)*	
7.	Operating Lease Payments—Personal *(Must Complete Schedule N2)*	
8.	Operating Lease Payments–Motor Vehicles *(Must Complete Schedule B)*	
9.	Depreciation	
10.	Amortization	
11.	Taxes, Other Than Income	
12.	All Other Deductions *(Attach Separate Schedule Showing Detail)*	
13.	**Total Deductions (Add Lines 4 Through 12)**	
14.	**Operating Net Income**	
	Other Income and Expenses:	
15.	Other Income, Net *(Attach Separate Schedule Showing Detail)*	
16.	**Net Income Before Interest and Taxes**	
17.	Interest Income	
18.	Interest Expense	
19.	**Net Income Before Taxes**	
20.	Income Taxes	
21.	Deferred Income Taxes	
22.	**Net Income**	

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

Please complete the following section. In the event your organization was merged, sold or purchased within the last five years, you are required to complete and file *Revenue Form 61A206 Public Service Company Sales* with this return.

Date of Organization: _____

Date Service Began: _____

Subscribers / Customers as of Dec. 31, 2013: _____

Average Regular Subscriber / Customer Monthly Fee: $_____

REVENUE and EXPENSE DATA for FIVE PREVIOUS YEARS

Year Ending December 31,	**2012**	**2011**	**2010**	**2009**	**2008**
(1) Gross Revenue	$_____	$_____	$_____	$_____	$_____
(2) Operating Expenses	$_____	$_____	$_____	$_____	$_____
(3) Operating Lease Payments	$_____	$_____	$_____	$_____	$_____
(4) Depreciation	$_____	$_____	$_____	$_____	$_____
(5) Amortization	$_____	$_____	$_____	$_____	$_____
(6) Taxes Other Than Income	$_____	$_____	$_____	$_____	$_____
(7) Operating Income = *(Line 1 Minus Lines 2 Through 6)*	$_____	$_____	$_____	$_____	$_____
(8) Other Income Net	$_____	$_____	$_____	$_____	$_____
(9) Interest Income	$_____	$_____	$_____	$_____	$_____
(10) Interest Expense	$_____	$_____	$_____	$_____	$_____
(11) Federal and State Income Taxes	$_____	$_____	$_____	$_____	$_____
(12) **NET INCOME** = *(Line 7 Minus Lines 8 Through 11)*	$_____	$_____	$_____	$_____	$_____

61A200(E) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

FILING EXTENSION APPLICATION

E

For Public Service Company Property Tax Return

APRIL 2013						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

GNC No.	
Postmark	

➤ **File Before April 30, 2014**

In accordance with KRS 136.130(5)(6), the Kentucky Department of Revenue may grant a 30-day extension for filing the public service company property tax return when, in its judgment good cause exists and the request for extension is postmarked before the due date of the return and includes a report of any increases or decreases in property of $50,000 or more in any taxing jurisdiction. No extension will be granted beyond May 30 or the next succeeding business day. **Extensions for tax year 2014 are due April 30, 2014.**

Taxpayer

Name 1 _____ Federal Identification No. _____

Name 2 _____ Telephone No. ( ) _____

Address 1 _____ Fax No. ( ) _____

Address 2 _____ E-Mail _____

City _____ State _____ ZIP Code _____

Contact Person _____

IMPORTANT—Complete the following form. Indicate any increases or decreases in property of $50,000 or more in any taxing jurisdiction as of December 31, 2013. If no qualifying changes occurred, check here. ☐

County Name	Tax Jurisdiction Name	Real Estate	Tangible Personalty
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$

(continued on reverse)

I declare under penalties of perjury that this application, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return

Signature _____ Title _____ Date _____

E

County Name	Tax Jurisdiction Name	Real Estate	Tangible Personalty
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$
		$	$

61A200(G) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF CAPITAL STOCKS
As of December 31, 2013

G

Name of Taxpayer_____

INSTRUCTIONS ON REVERSE

G	CAPITAL STOCKS ANALYSIS AT CLOSE OF YEAR								
(A)	(B)	(C)	(D)	(E)	(F)	Annual Price Range		(I)	(J)
					(D) minus (E)	(G)	(H)		(F) x (I)
Class of Stock	Date Author-ized	Shares or Par Value Authorized	Shares or Par Value Outstanding at Close of Year	Shares or Par Value Held by Taxpayer at Close of Year	Shares or Par Value Outstanding in Hands of Investors	Yearly High	Yearly Low	Fair Value Per Share	Fair Value Total Actually Outstanding at Close of Year

INSTRUCTIONS
FOR
SCHEDULE G

Capital Stocks Analysis

(A) Enter the various issues of capital stock of the taxpayer, distinguishing separate issues of any general class if different in any respect.

(D) Enter the total par value outstanding at the close of the year, including amounts in the hands of investors and all amounts held alive by the company in sinking or other funds.

(E) Enter the total shares or par value held by the taxpayer in any fund or in the treasury at the close of the year.

(G) Enter the **high** market trade price for the year ending December 31, 2013.

(H) Enter the **low** market trade price for the year ending December 31, 2013.

(I) If fair value is other than average of (G) and (H), give the method used to arrive at fair value.

(J) Enter the fair market value of the outstanding capital stock by multiplying (F) and (I).

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

61A200(H) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF FUNDED DEBT
As of December 31, 2013

H

Name of Taxpayer_____

H	**FUNDED DEBT ANALYSIS**			
(A) Long Term and Other Debt Obligations Class and Series of Obligations	(B) Outstanding Amount Per Balance Sheet*	(C) Interest Rate**	(D) Annual Interest Amount $	(E) Fair Value*** As of Dec. 31, 2013
Subtotal	$		$	$

Current and Accrued Short Term Debt Obligations Class and Series of Obligations	Outstanding Amount Per Balance Sheet*	Interest Rate**	Annual Interest Amount $	Fair Value*** As of Dec. 31, 2013
Subtotal	$		$	$
Grand Totals	$		$	$

*The outstanding amounts must total the current and long term liability amounts indicated on your year end balance sheet.
**If the interest rate is variable, indicate the year end rate or the weighted average rate.
***Indicate the December 31, 2013 traded market value of each debt obligations. If a fair market valuation analysis has been performed and indicated in your annual report or 10K, indicate those values.

61A200(I) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

BUSINESS SUMMARY BY TAXING JURISDICTION

I

As of December 31, 2013

Page _____

Name of Taxpayer _____

INSTRUCTIONS ON REVERSE

(1) Name of Taxing Jurisdiction (County, School, City, Fire, Other)	(2) Gross Revenues	(3) Customers	(4) Electric Line Mileage	(5) Pipeline Mileage	(6) Underground Conduit	(7) Track Miles	(8) Yard Track	(9) Side Track
GRAND TOTALS ➤								

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

INSTRUCTIONS
FOR
SCHEDULE I

BUSINESS SUMMARY BY TAXING JURISDICTION

This form must contain a summary of the business activity within each taxing jurisdiction measured by gross revenues, customers, electric line mileage, pipeline miles, underground conduit, track miles, yard track and side track.

(1) Under "Name of Taxing Jurisdiction," list the county name first, next the school district(s) (county common or independent), then the cities, fire districts, watershed districts, soil conservation districts, garbage district, ambulance district and all other special taxing jurisdictions. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, State Valuation Branch.

(2) Under the column "Gross Revenues," indicate the gross operating revenues generated from your public service operation in each taxing jurisdiction.

(3) Under the column "Customers," indicate the number of customers in each taxing jurisdiction.

(4) Under the column "Electric Line Mileage," indicate the actual miles of electric line in each taxing jurisdiction.

(5) Under the column "Pipeline Mileage," indicate the actual miles of pipeline in each taxing jurisdiction.

(6) Under the column "Underground Conduit," indicate the miles of main trackage located in each taxing jurisdiction.

(7) Under the column "Track Miles," indicate the miles of main trackage located in each taxing jurisdiction.

(8) Under the column "Yard Track Miles," indicate the miles of yard trackage located in each taxing jurisdiction.

(9) Under the column "Side Track Miles," indicate the miles of side trackage located in each taxing jurisdiction.

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

SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES

Schedule J
"Property Summary By Taxing Jurisdiction"

This form is available in an Excel format
at the Department of Revenue Web site:

www.revenue.ky.gov

You are required to complete and submit this form for each county in which you have operating and non-operating property located.

61A200(K) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

OPERATING PROPERTY LISTING BY TAXING JURISDICTION

K

As of December 31, 2013

Page _____

Name of Taxpayer_____

List of Property in _____ County_____

INSTRUCTIONS ON REVERSE

(A) Description of Property (Including Address) *Separate Property by Class*	**(B)** Taxpayer's Original Cost	**(C)** Taxpayer's Net Book Value	**(D)** Taxpayer's Reported Value
TOTAL ➤			
GRAND TOTALS ➤			

INSTRUCTIONS
FOR
SCHEDULE K

OPERATING PROPERTY LISTING BY TAXING JURISDICTION

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

(1) Taxpayers must file Revenue Form 61A200(K) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, State Valuation Branch.

(2) In Column (A), "Description of Property," report all real estate and tangible personalty owned and/or leased. This listing must be specific and detailed. Real estate should be listed as to location (i.e., address, legal description—number of acres, map number, lot and block number, dimensions of lots, type construction, age and dimensions of improvements, etc.) and the year acquired. Property should be reported using the classified rate structure from KRS 136.020. Tangible personalty should also be listed broken down into the same categories as required by regulatory commission accounting.

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

(3) In Column (B), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.

(4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.

(5) In Column (D), "Taxpayer's Reported Value," indicate, in the opinion of the taxpayer, the January 1 fair market value of the item described.

NOTE: The grand total for all Schedules K (counties only) must equal the total operating hard assets values found on Schedule A, line 62.

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

SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES

61A200(K2) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

NONOPERATING/NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION

K2

As of December 31, 2013

Page _____

Name of Taxpayer_____

List of Property in _____ County_____

INSTRUCTIONS ON REVERSE

(A) Description of Property (Including Address) *Separate Property by Class—Real Estate, Tangible Personalty and Intangible Property*	**(B)** Taxpayer's Original Cost	**(C)** Taxpayer's Net Book Value	**(D)** Taxpayer's Reported Value
TOTAL ➤			
GRAND TOTALS ➤			

INSTRUCTIONS
FOR
SCHEDULE K2

NONOPERATING/NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION

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

(1) Taxpayers must file Revenue Form 61A200(K2) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, State Valuation Branch.

(2) In Column (A), "Description of Property," report all real estate, tangible personalty and intangible property, owned and/or leased. This listing must be specific and detailed. Real estate should be listed as to location (i.e., address, legal description—number of acres, map number, lot and block number, dimensions of lots, type construction, age and dimensions of improvements, etc.) and the year acquired. Property should be reported using the classified rate structure from KRS 136.020. Tangible personalty should also be listed broken down into the same categories as required by regulatory commission accounting.

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

(3) In Column (B), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.

(4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.

(5) In Column (D), "Taxpayer's Reported Value," indicate, in the opinion of the taxpayer, the January 1 fair market value of the item described.

NOTE: The grand total for all Schedules K2 (counties only) must equal the total nonoperating property values found on Schedule A, line 69.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be 8½ x 11" (commercial size). Print on the upper right corner the letter **K2**. Computer-generated schedules are also acceptable. If a multiple county **K2** is submitted, attach a summary sheet. **Furthermore, taxpayers may also file this required information on a compact disk, formatted in a manner specified by the Office of Property Valuation. Contact the Office of Property Valuation, State Valuation Branch, for instructions.**

SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES

61A200(L) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF ALLOCATION FACTORS

L

OPERATING AND NONCARRIER PROPERTY

For All Interstate Companies

As of December 31, 2013

Name of Taxpayer _____

INSTRUCTIONS ON REVERSE

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

Electric Utilities and Electric Power Companies—Lines 1 through 6

Gas Utility Companies—Lines 1 through 5 and 7

Gas Pipeline, Gas Marketers/Resellers & Gas Companies—Lines 1 through 5

Gas Transmission Companies—Lines 1 through 4 and 7 and 8

Solar, Wind & Hydro Electric Companies—Lines 1 through 4

Oil Transmission Companies—Lines 1 through 4 and 7 and 8

Railroad Companies—Use Schedule M

Rural Electric Cooperatives—Lines 1 through 5 and 6

ALLOCATION FACTORS

	Total Unit Amount	Total in Kentucky Amount	Kentucky Percent
(1) Gross Operating Property (*see Sch. A, line 62*)*			
(2) Net Operating Property (*see Sch. A, line 62*)*			
(3) Gross Operating Revenue			
(4) Net Operating Revenue (EBIT)			
(5) Customers			
(6) Wire Miles			
(7) Diameter Inch Pipe Miles.....			
(8) Through Put Pipe Miles			
(9) Other _____			

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

INSTRUCTIONS
FOR
SCHEDULE L

DEFINITION OF FACTORS

(1) **Gross Operating Property:** The gross plant investment of hard operating assets. See Schedule A, line 62.

(2) **Net Operating Property:** Gross operating property less depreciation. See Schedule A, line 62.

(3) **Gross Operating Revenue:** All revenue related to public service operations. For telecommunications, Kentucky revenues are all receipts billed to Kentucky customers, including intrastate and interstate revenues.

(4) **Net Operating Profit:** Operating revenues (factor 3) less operating expenses, income taxes and interest expense.

(5) **Customers:** Total number of customers.

(6) **Wire Miles:** Number of wire miles owned and leased.

(7) **Diameter Inch Pipe Miles:** The total of all nominal pipe diameters (in inches) for all pipeline systems operated, multiplied by the corresponding length of pipe in miles.

(8) **Through Put Pipe Miles:** For each movement operated by the pipeline, multiply the number of units delivered out of the system by the distance in miles the units were moved. Units may be barrels, Mcfs or other measurements.

(9) **Other Property and Business Factors:** Taxpayers may use, with the consent of the Department of Revenue, factors which would more fairly reflect the operating property operated, owned or leased in Kentucky compared to the utilization everywhere. Enter the factors here.

61A200(M) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

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

M

To Accompany Public Service Company Property Tax Return

➤ *Print or Type Your Answers* ➤ *Instructions on Reverse*

Name of Taxpayer		Return for year ending December 31, 2013

PART I—PROPERTY FACTORS

M 1 **Distribution of Property:**

	(A) Original Cost to December 31, 20_____		(B) Changes in property since computation subsequent to December 31, 20_____		
	(1) Total Property	(2) Total Road	(1) Additions to Road	(2) Retirements from Road	(3) Net additions of Equip. and Gen. Exp.
Total Everywhere					
In Kentucky					
Percent in Kentucky					

M 2 **Distribution of Mileage:**

		Total Everywhere	Total in Kentucky	Percent in Kentucky
(A) Mileage owned, operated, leased and controlled	Main track			
	All track excluding trackage rights			
(B) Total mileage operated	Main track			
	All track excluding trackage rights			
(C) Mileage not operated	Main track			
	All track excluding trackage rights			

M 3 **PART II—BUSINESS FACTORS**

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

* Exclude amounts applicable to private cars which are individually taxed.

INSTRUCTIONS FOR SCHEDULE M

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be 8½ x 11" (commercial size). Print on the upper right corner the letter **M**. If another party uses your car mark and is responsible for payment of taxes for their railcars, provide name of responsible party.

M 1—DISTRIBUTION OF PROPERTY

Taxpayer is required to give:

(A) The original cost to beginning of calendar year of:
  (1) All property
  (2) All property classified as road

(B) The changes in property during the calendar year:
  (1) Additions to road
  (2) Retirements from road
  (3) Net additions or net retirements to equipment and general expenditures

---

M 2—DISTRIBUTION OF MILEAGE

Taxpayer is required to give main track mileage and all track mileage excluding trackage rights as of the close of the year for which the report is made for items (A), (B) and (C). The amounts on line (A) minus the amounts on line (B) should be equal to the amounts on line (C).

(B) In this item, taxpayer's proportion of operated road held by it as a joint or common owner, or under a joint lease, or under any joint arrangement, must be included.

M 3—BUSINESS FACTORS

(C) Gross receipts: Give amount of railway operating revenues assignable to Kentucky and total railway operating revenues. Give percent in Kentucky of this total railway operating revenues.

61A200(N1) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF OPERATING LEASED REAL PROPERTY LOCATED IN KENTUCKY BY TAXING DISTRICT

As of December 31, 2013

N1

Page _____

Name of Taxpayer_____

If you lease any real property on an operating lease basis and that property is located within the Commonwealth of Kentucky, this form must be completed for each separate lease. The Kentucky reported values are to be totaled and reported on Schedule A in the appropriate category. Also, the Kentucky reported values are to be reported on Schedules K and K2. Remember, operating leased property is not recorded on the Balance Sheet. Capital leased real property is recorded on the Balance Sheet. Do not report capital leased personal property on this form.

Kentucky County:	
Street:	
City:	
Kentucky Airport (If Applicable):	

Examples of Leased Real Property:

Land	Right of Ways
Improvements	Pipelines & Transmission Lines
Buildings	Storage Space
Office Space	Kiosk Space
Warehouses	Railroad Trackage

Description & Type of Leased Real Property:

Name of Owner/Lessor:	
Monthly Lease Payment:	$
Annual Lease Payment:	$
Beginning Date of Lease:	
Ending Date of Lease:	

Do you Sublease the Property to Others? ☐ YES ☐ NO

Name of Sub-Lessee:

Has the Local Kentucky Assessor Taxed this Property in the Name of the Actual Owner? ☐ YES ☐ NO ☐ UNKNOWN

Is this Property Located in a Foreign Trade Zone? ☐ YES ☐ NO ☐ UNKNOWN

Reported Market Value $

61A200(N2) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF OPERATING LEASED PERSONAL PROPERTY LOCATED IN KENTUCKY BY TAXING DISTRICT

As of December 31, 2013

N2

Page _____

Name of Taxpayer_____

If you lease any personal property on an operating lease basis and that property is located within the Commonwealth of Kentucky, this form must be completed for each separate lease. The Kentucky reported values are to be totaled and reported on Schedules A in the appropriate category. Also, the Kentucky reported values are to be reported on Schedules K and K2. Remember, operating leased property is not recorded on the Balance Sheet. Capital leased real property is recorded on the Balance Sheet. Do not report capital leased personal property on this form.

Kentucky County:

Street:

City:

Kentucky Airport (If Applicable):

Examples of Leased Personal Property:

Industrial Equipment	Drilling Equipment	Tools & Shop Equipment
Materials & Supplies	General Equipment	Mail Boxes/Bins/Drop Boxes
Computers & Software	Business Machines	Aircraft & Watercraft
Furniture & Fixtures	Office Equipment	Communication Equipment
Tools & Machinery	Licensed Motor Vehicles, Trucks & Trailers	

DO NOT REPORT AIRCRAFT ON THIS FORM!

Description & Type of Leased Personal Property:

Name of Owner/Lessor:

Monthly Lease Payment: $

Annual Lease Payment: $

Beginning Date of Lease:

Ending Date of Lease:

Do you Sublease the Property to Others? ☐ YES ☐ NO

Name of Sub-Lessee:

Has the Local Kentucky Assessor Taxed this Property in the Name of the Actual Owner? ☐ YES ☐ NO ☐ UNKNOWN

Is this Property Located in a Foreign Trade Zone? ☐ YES ☐ NO ☐ UNKNOWN

Reported Market Value $

61A200(N3) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

SUMMARY REPORT OF SYSTEM AND KENTUCKY OPERATING LEASE PAYMENTS

As of December 31, 2013

N3

Page _____

Name of Taxpayer_____

Complete the following chart. Indicate the System and Kentucky annual operating lease payments (rents) paid during the calendar year of 2013 for the categories of property indicated below. The "real property" category shall include all land, buildings, improvements, facilities, right of ways, office space, kiosk space, pipeline, storage space and any other real property. The "personal property" category shall include industrial equipment, motor vehicles, office equipment, computers & software, drilling equipment, communication equipment, furniture & fixtures and any other personal property.

DO NOT REPORT CAPITAL LEASE RENT PAYMENTS ON THIS FORM.

REAL PROPERTY	SYSTEM LEASE RENTAL PAYMENTS	KENTUCKY LEASE RENTAL PAYMENTS
Land	$	$
General Buildings	$	$
Office Buildings	$	$
Storage Buildings	$	$
Warehouses	$	$
Improvements	$	$
Right of Ways	$	$
Pipelines & Transmission Lines	$	$
Storage Space	$	$
Kiosk Space	$	$
Railroad Trackage	$	$
Other Real Property	$	$
SUBTOTAL	$	$

PERSONAL PROPERTY	SYSTEM LEASE RENTAL PAYMENTS	KENTUCKY LEASE RENTAL PAYMENTS
Furniture & Fixtures	$	$
General Equipment	$	$
Machinery & Industrial Equipment	$	$
Motor Vehicles, Trucks & Trailers	$	$
Computers & Software	$	$
Business Machines & Office Equipment	$	$
Communication Equipment	$	$
Tools and Shop Equipment	$	$
Drilling Equipment	$	$
Other Personal Property	$	$
SUBTOTAL	$	$
GRAND TOTAL OPERATING LEASE RENTAL PAYMENTS	$	$

61A200(O) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

RAILROAD PRIVATE CAR MILEAGE REPORT

To Accompany Public Service Company Property Tax Return

O

Name and Address of Railroad	
Company Official Making This Report	

NOTE: The Department of Revenue requires that this information be reported on compact disk in ASCII delimited or Excel spreadsheet format for more than 100 rows of data. Remove all summary rows except overall total for balancing. **No floppy diskettes.** Electronic Reports can be e-mailed to **michaela.baker@ky.gov**

Name of Private Car Line Company	Address	Car Mark*	Kind of Car Hauled	Mileage Made in Kentucky	Total Mileage Everywhere**

61A200(Q) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

SUPPLEMENTAL REPORT OF OPERATIONS FOR CONTAINED AND RESIDENTIAL LANDFILLS

Q

Name of Company/Landfill _____

Permit Number _____ County Location _____

Year of Beginning Operation _____

December 31, 2013, Total Acres Owned and Leased _____ Residential _____ Contained _____

December 31, 2013, Total Permitted Acreage _____ Residential _____ Contained _____

	Cubic Yards	Tons
Total Permitted Air Space Capacity As of December 31, 2013		
Total Expandable Fill Air Space Capacity As of December 31, 2013		
Actual 2011 Waste Intake (12 Months) For Year Ending December 31, 2011		
Actual 2012 Waste Intake (12 Months) For Year Ending December 31, 2012		
Actual 2013 Waste Intake (12 Months) For Year Ending December 31, 2013		
Projected 2014 Waste Intake (12 Months) For Year Ending December 31, 2014		

	Total Gross Income	Intercompany Gross Income (Included in Total Gross Income)	Total Expenses (Excluding Interest and Income Tax Expense)
2010 Gross Income			
2011 Gross Income			
2012 Gross Income			
2013 Gross Income			
Projected 2014 Gross Income			

NOTE: The reported total gross income is before host fees.

December 31, 2013	Posted Gate Rate per Ton	Average Ton Rate Charged to 3rd Party Customers	Average Ton Rate Charged to Yourself or Affiliated Entities
Solid Waste			
Industrial Waste			
Contaminated Soil			
Asbestos			
Other			

Total Bonding Dollar Amount Posted with the Division of Waste Management, Department of Natural Resources:

$_____ as of December 31, 2013

61A200(R) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

REPORT OF PROPERTY SUBJECT TO THE POLLUTION CONTROL TAX EXEMPTION

R

In accordance with KRS 132.020, tangible personal property certified as a pollution control facility as defined in KRS 224.01-300 is subject to an annual ad valorem tax for state purposes only of 15 cents per $100 of assessment value. This exemption is extended to tangible personal property only that was approved and certificated as pollution control equipment by the Kentucky Department of Revenue, Sales and Use Tax Branch.

Property Description	Certificate Number	Certificate Effective Date	Original Cost	Net Book Value
(1)			$	$
(2)			$	$
(3)			$	$
(4)			$	$
(5)			$	$
(6)			$	$
(7)			$	$
(8)			$	$
(9)			$	$
(10)			$	$
(11)			$	$
(12)			$	$
(13)			$	$
(14)			$	$
(15)			$	$
(16)			$	$
(17)			$	$
(18)			$	$
(19)			$	$
(20)			$	$
(21)			$	$
(22)			$	$
(23)			$	$

61A200(U) (10-13)
Commonwealth of Kentucky
DEPARTMENT OF REVENUE

INDUSTRIAL REVENUE BOND PROPERTY

U

Real and tangible personal property purchased with an industrial revenue bond (IRB) is subject to taxation at a state rate only, **except that the rate shall not apply to the proportion of value of the leasehold interest created through any private financing**. This includes all privately held leasehold interests in real or tangible personal property owned and financed by a tax-exempt governmental unit or a tax-exempt statutory authority. Property used to replace retired property and not purchased directly with IRB money should not be included in the property listed.

Enter the following data to provide the information necessary to value the IRB property. If you have property purchased with multiple IRBs, use a separate form for each separate IRB.

Name of Tax-Exempt Entity Issuing Bond _____

Recipient of the Property Upon Full Amortization of the Bond _____

Face Amount of the Bond $ _____

Amount of the Bond Spent $ _____

Date of Bond Issuance _____

Life of the Bond (in years) _____

	Cost	Net Book Value
Cost/Net Book Value of IRB Real Property Assessment	$	$
Cost/Net Book Value of IRB Tangible Property Assessment	$	$
Cost/Net Book Value of IRB Manufacturing Machinery	$	$
Cost/Net Book Value of IRB Pollution Control Equipment.....	$	$
Cost and Net Book Value of Other (specify) _____	$	$
TOTAL	$	$

The valuation of industrial revenue bond (IRB) property contemplates ownership upon full amortization of the bond issue. As such, if the property converts to the private entity upon full amortization, the property is assessed higher as the bonds ages and as the private enterprise assumes a greater leasehold interest. Conversely, if the tax-exempt statutory authority ultimately receives the property, the assessed valuation for taxation purposes begins at 100 percent and is fully amortized over the life of the bond.

Note: All real and tangible personal property purchased with an IRB must be listed on Schedules J, K and K2. Be sure to identify and segregate this IRB property from all other non-IRB property by taxing jurisdiction.

Contact the Public Service Section at (502) 564-8175 with questions or for additional information and instructions.

61A209 (10-13)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE

PUBLIC SERVICE COMPANY SALES

Kentucky Revised Statutes 136.130 and 136.140 require public service companies to report information to the Department of Revenue when they buy or sell any assets used in a public service company. Complete this form for the sale, purchase or merger referred to in the cover letter and return to **Public Service Section, Office of Property Valuation, Kentucky Department of Revenue, 501 High Street, Station 32, Frankfort, KY 40601-2103**. Refer questions to (502) 564-8175.

Name and Address of Buyer _____

_____

_____

Name and Address of Seller _____

_____

_____

Date of Sale _____

Sale Price (Attach independent valuations and a copy of the final sales agreement.)

Cash ..... _____

Debt Assumed ..... _____

Stock Transaction:
Share Price ..... _____

Number of Shares ..... _____

Other (list) _____ _____

_____ _____

Total Sale Price ..... _____

What portion of the sale is attributable to Kentucky? _____

If not 100 percent, how is the Kentucky portion allocated? _____

_____

_____

_____

Assets Purchased

	In Kentucky	Out-of-State
Number of Access Lines		
Real Estate		
Nonoperating Property		
Other Tangible Personal Property		
Accounts Receivable		
Goodwill		
Other _____		

Was the sale or merger accounted for as a purchase or a pooling of interests?

Attach a sheet listing the amount and types of property involved in any assumed operating leases.

Attach a sheet describing any new operating agreements with the seller.

I declare under the penalties of perjury that the information given on this form (and any accompanying statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Print Name of Representative

Title of Representative

Signature of Representative

Date Signed

Mail to: Public Service Section
Office of Property Valuation
Kentucky Department of Revenue
501 High Street, Station 32
Frankfort, KY 40601-2103

( )

Telephone Number