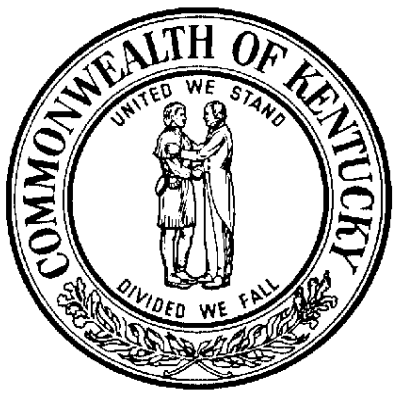
# Property Tax Forms and Instructions for Public Service Companies 2003




COMMONWEALTH OF KENTUCKY

**DEPARTMENT OF PROPERTY VALUATION**

REVENUE CABINET

## TAXPAYER ASSISTANCE AND MAILING ADDRESS

Kentucky Revenue Cabinet
Department of Property Valuation
Public Service Branch, Station 32, Fourth Floor
200 Fair Oaks Lane
Frankfort, KY 40620

(502) 564-8175
(502) 564-8192 (fax)
(502) 564-4459 (Fax on Demand)
*www.revenue.ky.gov* (Internet)
*krcwebresponsepublicservice@mail.state.ky.us* (e-mail)

**The following property tax returns and schedules are included in this packet.**

| | |
|---|---|
| Revenue Form 61A200 | Public Service Company Property Tax Return |
| 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 Property and Business Factors |
| Schedule N1–2 | Report of Kentucky Leased Real and Personal Property |
| Schedule P1–6 | Report of Operations for Ad Valorem Tax |

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

| | |
|---|---|
| Schedule L2 | Report of Property and Business Factors Commercial Passenger and Cargo Airlines |
| Schedule M | Report of Property and Business Factors for Interstate Railroad and Sleeping Car Companies |
| Schedule N | Report of Kentucky Leased Real and Personal Property |
| Schedule O | Railroad Private Car Mileage Report |
| Schedule P | Report of Operations for Ad Valorem Tax |
| Schedule Q | Supplemental Report of Operations for Contained and Residential Landfills |
| Schedule R | Report of Property Subject to the Pollution Control Tax Exemption |
| Schedule S | Filing Requirements for Commercial Passenger and Cargo Airlines |
| Schedule T | Report of Reseller Leasing Form |
| Schedule U | Industrial Revenue Bond Property |
| Schedule W | Wireless Telephone Provider Report |
| Revenue Form 61A209 | Public Service Company Sales |
| Revenue Form 61A210 | Cable Television Company Sales |
| Revenue Form 41A720-CI | Application for Coal Incentive Tax Credit |

**The Kentucky Revenue Cabinet**
**Mission Statement**

The mission of the Kentucky Revenue Cabinet is to . . .

*Provide courteous, accurate and efficient services for the benefit of the Commonwealth and administer Kentucky tax laws in a fair and impartial manner.*

* * * * * * * * * * * * * * * * * * * * * * * * * * *

*The Kentucky Revenue Cabinet does not discriminate on the basis of race, color, national origin, sex, religion, age or disability in employment or the provision of services.*

*(Revised 10-02)* Printing costs paid from state funds. Printed on recycled paper.

## CLASSIFICATION OF PUBLIC SERVICE PROPERTY

The Revenue Cabinet 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) | Real Estate |
| Conduits | Real Estate |
| Stored Gas, Oil & Coal (Noncurrent) | Real Estate |
| Stored Gas (Current) | Tangible |
| Gas Compressors | Tangible |
| Oil Lifting Units | Tangible |
| Oil Storage Tanks | Tangible |
| Television Cable | Tangible |
| Gathering Lines | Tangible |
| Electric Transmission Lines | Tangible |
| Electric Distribution Lines | Tangible |
| Meters & Regulators | Tangible |
| Underground Cables | Tangible |
| Telephone Lines | Tangible |
| Wire in Underground Conduits | Tangible |
| Towers | Tangible |
| Electric Substations/Transformers | Manufacturing Machinery |
| Machinery & Equipment Used in the Manufacture of Gas | 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.

REVENUE CABINET
DEPARTMENT OF PROPERTY VALUATION
FRANKFORT, KENTUCKY 40620

**IMPORTANT—DO NOT DESTROY**

**(This packet contains Property Tax Returns and Instructions)**

# INSTRUCTIONS FOR FILING PUBLIC SERVICE COMPANY PROPERTY TAX RETURN

## INTRODUCTION

This packet has been designed for 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, ferry company, bridge company, street railway company, interurban electric railroad company, express company, electric light company, electric power company, telephone company, telegraph company, commercial air carrier, air freight carrier, pipeline company, common carrier water transportation company, privately owned regulated sewer company, cable television company, municipal solid waste disposal facility, railroad car line company, cellular telephone company, coin-operated telephone, 2-way radio telephone 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 Property Valuation may require.

The Department 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 public service companies are required to file Revenue Form 61A200, Public Service Company Property Tax Return, and all accompanying schedules (E through W). 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 |
|---|---|
| Airlines & air freight | Stockholders report & U.S. Department of Transportation Form RSPA 41 |
| Cable television | Annual report to stockholders & audited financial statements |
| Cellular telephone | KY Public Service Commission annual report & stockholders annual report & FCC annual report for cellular communication licensees |
| Coin-operated telephone | Revenue Form 61A208 & financial statements |
| Electric utility<br>Gas utility<br>Gas transmission<br>Gas & electric utility | KY Public Service Commission annual report & FERC annual report & stockholders report |
| Landfills | Annual report to stockholders & audited financial statements |
| Oil transmission | FERC annual report & stockholders report |
| Operator services | FCC (M) annual report & stockholders report & KY Public Service Commission annual report |
| Radio common carriers | KY Public Service Commission annual report & report to stockholders |
| Railroads | ICC annual report & stockholders report |
| Rural electric co-ops | REA annual report & stockholders report |
| Rural telephone co-ops | FCC (M) annual report & stockholders report |
| Telecommunications | FCC (M) annual report & stockholders report & KY Public Service Commission report |
| Privately owned sewer | KY Public Service Commission annual report |
| Water | KY Public Service Commission annual report & stockholders annual report |

## WHEN TO FILE

All public service companies as specified in KRS 136.120(1) shall make, file and deliver to the Department 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 Revenue Cabinet
Department of Property Valuation
Public Service Branch, Station 32, Fourth Floor
200 Fair Oaks Lane
Frankfort, KY 40620

## 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 Department 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 Department 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 Department 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 62A024, Undeveloped Oil and Gas Property Tax Return; 62A377-A, Mineral Property Report and Mineral Owners' Tax Return on Unmined Coal; 62A384, 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 Department 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 Department 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.

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

The Department of Property Valuation 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 within 45 days from the date of the notice. 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 Kentucky Revenue Cabinet 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 134.390 shall apply to the tax bill.

Per KRS 136.180(2), any unprotested portion (your claimed value) of the assessment becomes final at the end of the 45-day period. After the 45-day protest period expires, a notice of tax due for state taxes will be prepared and values will be certified to the local taxing jurisdictions for billing. Therefore, your protest letter must contain (1) a statement of claimed system unit value, (2) the Kentucky allocation factor, (3) the Kentucky assessment value, (4) the classification and certification of property to state and local taxing jurisdictions and (5) the basis by which the said values were derived.

After a timely protest has been filed, the taxpayer **may** request a conference with the department. 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 department. 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 Revenue Cabinet 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 Cabinet, the issues of controversy, the taxpayer's position, the Cabinet'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 Revenue Cabinet at any time after filing a timely protest. When it is requested, the Cabinet 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)**

If a taxpayer desires to appeal a final ruling of the Revenue Cabinet, 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 position regarding the law, facts or both; and must contain the petitioner's position regarding the Revenue Cabinet. 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 and the Revenue Cabinet.

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 after the state assessment has become final, 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.

| Type of Company | Property Tax Return and Schedule Required |
|---|---|
| Passenger & Cargo Airlines | 61A200 & Schedules G, H, I, J, K, K2, L2, N1–N3, P1–P6, R, S, U |
| Bargelines | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, U |
| Cable Television Companies | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–3, P5–P9, R, T, U |
| Electric Utilities, Electric Power Companies & RECC | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, T, U, CI |
| Landfill Companies | 61A200 & Schedules G, H, J, K, K2, L, N1 & N2, P1–P6, Q, R, U |
| Railroad Companies | 61A200 & Schedules G, H, I, J, K, K2, M, N1 & N2, O, P1–P6, R, U |
| Sewer & Water Companies | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, T, U |
| Gas Utilities & Transmissions | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, T, U |
| Oil Transmission Companies | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, T, U |
| Ferry & Toll Bridges | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, T, U |
| Telecommunication Companies & RTCC | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, T, U |
| Towers | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, T |
| Cellular Telephone Companies | 61A200 & Schedules G, H, I, J, K, K2, L, N1 & N2, P1–P6, R, T, U, W |

## Forms may be obtained from:

(502) 564-4459 (Fax on Demand)
*www.revenue.ky.gov* (Internet)

| Other Reports Required |
|---|
| All companies are required to submit a complete copy of their Public Service Commission Annual Report. (KRS 136.130 and KRS 136.140)<br><br>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 or 61A210) are required as well as the other reports requested on page 1.<br>(KRS 136.130 and KRS 136.140) |

61A200 (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**
Department of Property Valuation
Division of State Valuation
Frankfort, KY 40620

➤ *See Instructions*

**For Year Ending December 31, 2002**

# PUBLIC SERVICE COMPANY PROPERTY TAX RETURN

*This return must be filed with the Department of Property Valuation between January 1 and April 30, 2003.*

| APRIL 2003 | | | | | | |
|---|---|---|---|---|---|---|
| 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 | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 1. **Taxpayer Name 1** | | | | | **LEAVE BLANK** | |
| Name 2 | | | | | GNC | |
| Address 1 | | | | | Postmark | |
| Address 2 | | | | | Log In | |
| City | State | ZIP Code | FEIN | | Entry Person | |
| Contact Person | | | | | Preaudit | |
| Phone ( ) | Fax ( ) | E-Mail | | | | |
| 2. **Tax Agent Name 1** | | | | | **Taxpayers completing this return must complete the agency portion in order to maintain an agent status.** | |
| Name 2 | | | | | | |
| Address 1 | | | | | | |
| Address 2 | | | | | | |
| City | State | ZIP Code | FEIN | | | |
| Contact Person | | | | | | |
| Phone ( ) | Fax ( ) | E-Mail | | | **Agents completing this return must have a current power of attorney on file with the Kentucky Revenue Cabinet or include one.** | |

| | | | |
|---|---|---|---|
| 3. **Type of Public Service Company** | 4. **Type of Ownership**<br>☐ Foreign<br>☐ Corporation ☐ Partnership ☐ Individual<br>☐ S Corporation ☐ LLC ☐ Other | 5. **Organization** | Year State |
| | | 6. **Year Kentucky Operations Commenced:** | |

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

8. **Which address above is to be used for mailing the tax return packet?**
☐ Taxpayer Address ☐ Other _____
☐ Tax Agent Address _____

9. **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)

10. **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)

11. **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 or Revenue Form 61A210, included in this packet.

12. **Do you want a public service company packet of forms mailed to you next year?** ☐ **Yes** ☐ **No**
If no, you must obtain your tax return via the Internet. *www.revenue.ky.gov*

13. **Do you intend to claim the Coal Incentive Tax Credit?** ☐ **Yes** ☐ **No**
If yes, provide a copy of the Coal Incentive Tax Credit Certificate. (KRS 141.110)

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(E) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# FILING EXTENSION APPLICATION

**E**

## For Public Service Company Property Tax Return

| GNC No. | |
|---|---|
| Postmark | |

➤ **File Before April 30, 2003**

In accordance with KRS 136.130(5)(6), the Kentucky Revenue Cabinet 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.**

**Taxpayer**

Name 1 _____ Federal Identification No. _____

Name 2 _____ Telephone No. (  ) _____

Address 1 _____ Fax No. (  ) _____

Address 2 _____ E-Mail _____

City _____ State _____ ZIP Code _____

Contact Person _____

Complete the following form. Indicate any increases or decreases in property of $50,000 or more in any taxing jurisdiction as of December 31, 2001. 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 |
|---|---|---|---|
| | | $ | $ |
| | | $ | $ |
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| | | $ | $ |

61A200(G) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# REPORT OF CAPITAL STOCKS
## As of December 31, 2002

**G**

Name of Taxpayer _____

*INSTRUCTIONS ON REVERSE*

**G CAPITAL STOCKS ANALYSIS AT CLOSE OF YEAR**

| (A) Class of Stock | (B) Date Author-ized | (C) Shares or Par Value Authorized | (D) Shares or Par Value Outstanding at Close of Year | (E) Shares or Par Value Held by Taxpayer at Close of Year | (F) (D) minus (E) Shares or Par Value Outstanding in Hands of Investors | Annual Price Range (G) Yearly High | Annual Price Range (H) Yearly Low | (I) Fair Value Per Share | (J) (F) x (I) 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, 2002.

(H) Enter the **low** market trade price for the year ending December 31, 2002.

(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) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

**H**

# REPORT OF FUNDED DEBT
## As of December 31, 2002

Name of Taxpayer _____

*INSTRUCTIONS ON REVERSE*

| H | FUNDED DEBT ANALYSIS AT CLOSE OF YEAR | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| (A) Name and Character of Each Obligation | (B) Nominal Date of Issue | (C) Date of Maturity | (D) Total Par Value Outstanding at Close of Year | (E) Total Par Value Held by Taxpayer at Close of Year | (F) (D) minus (E) Total Par Value Outstanding in Hands of Investors | (G) Interest Rate | Annual Price Range (H) Yearly High | Annual Price Range (I) Yearly Low | (J) Fair Value Per $100 | (K) (F) x (J) Fair Value Total Actually Outstanding at Close of Year | |
| | | | | | | | | | | | |

# INSTRUCTIONS
# FOR
# SCHEDULE H

**Funded Debt Analysis**

(A) List each obligation of the taxpayer under a separate line in Column (A), giving the name, description and character of the obligation.

(C) In case of serial maturity, explain in a footnote.

(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) Indicate the total par value of each issue held by the taxpayer at the close of the year, including amounts in treasury, pledged as collateral, and in sinking or other funds.

(G) Enter the market interest rate.

(H) Enter the **high** market trade price for the year ending December 31, 2002.

(I) Enter the **low** market trade price for the year ending December 31, 2002.

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

(K) Enter the fair market value of the debt obligation by multiplying (F) and (J).

61A200(I) (10-02)

Commonwealth of Kentucky
**REVENUE CABINET**

# BUSINESS SUMMARY BY TAXING JURISDICTION

I

**As of December 31, 2002**

Page _____

Name of Taxpayer _____

*INSTRUCTIONS ON REVERSE*

| (1) Name of Taxing Jurisdiction | (2) Gross Revenues | (3) Customers/ Subscribers | (4) Pops | (5) Actual Mileage (pipe, lines, etc.) | (6) Departures | (7) Enplane Passengers | (8) Deplane Passengers | (9) Enplane Freight, Express and Mail | (10) Deplane Freight, Express and Mail |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | |
| **Grand Totals** | | | | | | | | | |

**NOTE:** The totals for each column must balance to the total Kentucky values indicated on Schedules L and L2.

**Bargelines must list on this sheet the Kentucky waterways traveled. Kentucky waterways include the Ohio (90%), Mississippi (50%), Cumberland (100%), Tennessee (100%), Kentucky (100%), Green (100%), Big Sandy (50%) and Tradewater (100%) rivers.**

# 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/ subscribers, pops, actual mileage, pipeline miles, departures, enplane and deplane passengers, and enplane freight, express and mail.*

(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 Revenue Cabinet's Web site at *www.revenue.ky.gov* and from the Department of Property Valuation, Division of State Valuation.

(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 "Subscribers," indicate the number of subscribers/customers in each taxing jurisdiction. Cable television and telecommunication companies such as cellular, long distance carriers, resellers of WATS, 2-way radio, nonfacility-based long distance carriers must report the number of customers in each taxing jurisdiction along with mileage figures.

(4) Under the column "Pops," indicate the number of persons within your licensed population area in each taxing jurisdiction.

(5) Under the column "Actual Mileage," indicate the miles of pipeline, telephone lines, cable lines, total actual miles operated, etc., in each taxing jurisdiction.

(6) Under the column "Departures," indicate the number of takeoffs from an airport in each taxing jurisdiction.

(7) Under the column "Enplane Passengers," indicate the total number of passengers loaded.

(8) Under the column "Deplane Passengers," indicate the total number of passengers unloaded.

(9) Under the column "Enplane Freight, Express and Mail," indicate the total tons of freight, express and mail loaded.

(10) Under the column "Deplane Freight, Express and Mail," indicate the total tons of freight, express and mail unloaded.

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 3½" computer disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.

**SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES**

61A200(J) (10-02)

Commonwealth of Kentucky
**REVENUE CABINET**

J

# PROPERTY SUMMARY BY TAXING JURISDICTION

## OPERATING AND NONOPERATING PROPERTY

**As of December 31, 2002**

Page _____

Name of Taxpayer _____

*INSTRUCTIONS ON REVERSE*

| Name of Taxing Jurisdiction | State Tax Only | | | | | State and Local Tax | | | Total Property |
|---|---|---|---|---|---|---|---|---|---|
| | Manufacturers Raw Materials | Manufacturing Machinery | Radio-Television-Telephonic Equipment | ☐ Pollution Control Equipment<br>☐ Recycling Equipment | ☐ Foreign Trade Zone<br>☐ IRB Property | Business Inventory for Resale | Real Estate Owned and Leased | Tangible Personalty Owned and Leased | |
| | | | | | | | | | |
| **GRAND TOTALS ➤** | | | | | | | | | |

# INSTRUCTIONS
# FOR
# SCHEDULE J

## PROPERTY SUMMARY BY TAXING JURISDICTION

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

Per KRS 136.120(2) property is classified in the same manner as property of nonpublic service companies (see KRS 132.020 and 132.200).

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

(2) 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.

(3) Under the appropriate column heading, indicate the total reported value of property for 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 **J**. Computer-generated schedules are also acceptable. Furthermore, taxpayers may also file this required information on a 3½" computer disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.

**SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES**

61A200(K) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# OPERATING PROPERTY LISTING BY TAXING JURISDICTION

**K**

## As of December 31, 2002

Page _____

Name of Taxpayer _____

List of Property in _____ County _____

*INSTRUCTIONS ON REVERSE*

| (A)<br>Description of Property (Including Address)<br>*Separate Property by Class* | (B)<br>Taxpayer's<br>Original Cost | (C)<br>Taxpayer's<br>Net Book Value | (D)<br>Taxpayer's<br>Reported Value |
|---|---|---|---|
| | | | |

# 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 Revenue Cabinet's Web site at *www.revenue.ky.gov* and from the Department of Property Valuation, Division of State Valuation.

(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. Total property here should equal Schedule P 1, Gross Book Value column.

(4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property. Total property listed here should equal Schedule P 1, Net Book Value column.

(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.

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 3½" computer disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.

**SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES**

61A200(K2) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# NONOPERATING PROPERTY LISTING BY TAXING JURISDICTION

**K2**

**As of December 31, 2002**

Page _____

Name of Taxpayer _____

List of Property in _____ County _____

*INSTRUCTIONS ON REVERSE*

| (A)<br>Description of Property (Including Address)<br>*Separate Property by Class—Real Estate, Tangible Personalty and Intangible Property* | (B)<br>Taxpayer's<br>Original Cost | (C)<br>Taxpayer's<br>Net Book Value | (D)<br>Taxpayer's<br>Reported Value |
|---|---|---|---|
| | | | |

# INSTRUCTIONS
# FOR
# SCHEDULE K2

## NONOPERATING 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 Revenue Cabinet's Web site at *www.revenue.ky.gov* and from the Department of Property Valuation, Division of State Valuation.

(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.

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 3½" computer disk, formatted in a manner specified by the Department of Property Valuation. Contact the Department of Property Valuation, Division of State Valuation, for instructions.

**SUBMIT ONE ORIGINAL COPY—DO NOT SEND ADDITIONAL COPIES**

61A200(L) (10-02)

Commonwealth of Kentucky
**REVENUE CABINET**

# REPORT OF PROPERTY AND BUSINESS FACTORS

**L**

## OPERATING AND NONCARRIER PROPERTY

**For All Interstate Companies**

**As of December 31, 2002**

Name of Taxpayer _____

*INSTRUCTIONS ON REVERSE*

### (A) PROPERTY FACTORS

| | Total Everywhere Amount | Reference in Regulatory Report | Total in Kentucky Amount | Kentucky Percent |
|---|---|---|---|---|
| (1) Plant in Service (Investment) | | | | |
| (2) CWIP–Real | | | | |
| (3) CWIP–Personal | | | | |
| (4) CWIP–Manufacturing Machinery | | | | |
| (5) Materials and Supplies | | | | |
| (6) Inventories | | | | |
| (7) Operating Leased Property–Real @ Mkt. | | | | |
| (8) Operating Leased Property–Personal @ Mkt. | | | | |
| (9) Operating Leased Property–Motor Vehicles @ Mkt. | | | | |
| (10) IRB–Real | | | | |
| (11) IRB–Personal | | | | |
| (12) IRB–Manufacturing Machinery | | | | |
| **(13) Gross Book Value** | | | | |
| (14) Depreciation | | | | |
| **(15) Net Book Value** | | | | |

### (B) PROPERTY FACTORS

| | Total Everywhere Amount | Total in Kentucky Amount | Kentucky Percent |
|---|---|---|---|
| (16) Access Lines | | | |
| (17) Minutes Billed | | | |
| (18) Wire Miles | | | |
| (19) Total Actual Operated Miles | | | |
| (20) Customers/Subscribers | | | |

### (C) BUSINESS FACTORS

| | Total Everywhere Amount | Total in Kentucky Amount | Kentucky Percent |
|---|---|---|---|
| (21) Rate Base | | | |
| (22) Gross Operating Revenue | | | |
| (23) Net Operating Profit | | | |
| (24) Customers/Subscribers | | | |
| (25) Pops | | | |
| (26) Revenue Ton Miles | | | |

### (D) OTHER PROPERTY AND BUSINESS FACTORS

| | Total Everywhere Amount | Total in Kentucky Amount | Kentucky Percent |
|---|---|---|---|
| (27) Other _____ | | | |
| (28) Other _____ | | | |

# INSTRUCTIONS FOR SCHEDULE L

| Type of Company | Report of Property and Business Factors Required | |
|---|---|---|
| | Property Factors | Business Factors |
| Barge Lines | 1–15 and 19 | 26, 27 and 28 |
| Cable Television Companies | 1–15, 18 and 20 | 22, 23 and 24 |
| Electric Utilities and Electric Power Companies | 1–15, 19 and 20 | 21, 22, 23, 24, 27 and 28 |
| Rural Electric Cooperatives | 1–15, 19 and 20 | 21, 22, 23, 24, 27 and 28 |
| Gas Utilities | 1–15, 19 and 20 | 21, 22, 23, 24, 27 and 28 |
| Gas Transmission Companies | 1–15 | 21, 27 and 28 |
| Oil Transmission Companies | 1–15 | 21, 27 and 28 |
| Local Exchange Companies | 1–15, 19 and 20 | 22, 23, 24, 27 and 28 |
| Cellular/PCS Telephone Companies | 1–15, 19 and 20 | 22, 23, 24, 25, 27 and 28 |
| Long-Distance Telephone Companies, including Resellers | 1–15 and 19 | 22, 23, 24, 27 and 28 |
| Rural Telephone Cooperatives | 1–15, 19 and 20 | 22, 23, 24, 25, 27 and 28 |
| Radio Common Carriers | 1–15, 19 and 20 | 22, 23, 24, 25, 27 and 28 |
| Operator Services | 1–15, 19 and 20 | 22, 23, 24, 27 and 28 |
| Railroad Companies | Use Schedule M | Use Schedule M |
| Towers | 1–15 | 22, 23 and 24 |

## DEFINITION OF FACTORS

(1) **Plant in Service (Investment):** Original cost of all operating property including capital leases except that listed in 2, 3, 4, 5, 6, 7, 8 and 9.
(2) **Construction in Progress–Real:** Cost of real property under construction.
(3) **Construction in Progress–Personal:** Cost of personal property under construction.
(4) **Construction in Progress–Manufacturing Machinery:** Cost of manufacturing machinery under construction.
(5) **Materials and Supplies:** Cost of materials and supplies.
(6) **Inventories:** Cost of inventories, including but not limited to, gas stored underground, current and noncurrent.
(7) **Operating Leased Property–Real:** Reported market value of operating leased real property from Schedule N, Column (I).
(8) **Operating Leased Property–Personal:** Reported market value of operating leased personal property from Schedule N, Column (I).
(9) **Operating Leased Property–Motor Vehicles:** Reported market value of operating leased motor vehicles from Schedule N, Column (I).
(10) **IRB–Real:** Original cost of all operating real property purchased under industrial revenue bonds (IRB).
(11) **IRB–Personal:** Original cost of all operating personal property purchased under industrial revenue bonds (IRB).
(12) **IRB–Manufacturing Machinery:** Original cost of all operating manufacturing machinery property purchased under industrial revenue bonds (IRB).
(13) **Gross Book Value:** Sum of factors 1, 2, 3, 4, 5, 6, 7, 8 and 9.
(14) **Depreciation:** Depreciation attributable to the property in factor 10 as of December 31.
(15) **Net Book Value:** Gross book value less depreciation (factor 10 minus factor 11).
(16) **Access Lines:** Number of access lines owned and leased.
(17) **Minutes Billed:** Total yearly number of minutes billed.
(18) **Wire Miles:** Number of wire miles owned and leased.
(19) **Total Actual Operated Miles:** Total miles actually operated during the prior calendar year.
(20) **Customers/Subscribers:** Total number of customers or subscribers.
(21) **Rate Base:** Basis for rate of return as established by the state or federal regulatory agency.
(22) **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.
(23) **Net Operating Profit:** Operating revenues (factor 22) less operating expenses, income taxes and interest expense.
(24) **Customers/Subscribers:** Total number of customers or subscribers.
(25) **Pops:** Population in licensed area.
(26) **Revenue Ton Miles:** One ton of revenue commodities transported one mile. The watercraft miles operated on each waterway trip multiplied by the tons of revenue commodities carried on that trip.
(27) & (28) **Other Property and Business Factors:** Taxpayers may use, with the consent of the Revenue Cabinet, 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(N) (10-02)

Commonwealth of Kentucky
**REVENUE CABINET**

# REPORT OF LEASED REAL PROPERTY

## KENTUCKY OPERATING LEASES

**As of December 31, 2002**

**N1**

Page _____

**Leased Operating Property**—If taxpayer leases real property from other individuals, companies or corporations, Revenue Form 61A200(N) must be completed. All Kentucky operating leased property must be listed. The Kentucky totals are also to be identified and reported on Schedules K, L and P1. If the lease payments are not consistent over the life, please indicate the terms of the lease. **Industrial Revenue Bonds**—Report all operating property obtained through the issuance of industrial revenue bonds as reported on Schedule U. **Note:** Real property leased from a tax-exempt entity (i.e., airport authority, state or federal government) must be reported by the lessee.

Name of Taxpayer _____

| (A) County | (B) City | (C) Location Address | (D) Description of Real Property | (E) Name of Lessor | (F) Beginning Date of Lease | (G) 2002 Annual Lease Payment | (H) Assessed by County PVA* | (I) Taxpayer's Reported Market Value |
|---|---|---|---|---|---|---|---|---|
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*If this property has been assessed by the county PVA, enter the amount of assessment and attach a copy of the PVA's assessment.

61A200(N) (10-02)

Commonwealth of Kentucky
**REVENUE CABINET**

# REPORT OF LEASED PERSONAL PROPERTY

## KENTUCKY OPERATING LEASES

**As of December 31, 2002**

**N2**

***Do Not Include Motor Vehicles***

Page _____

**Leased Operating Property**—If taxpayer leases tangible personal property from other individuals, companies or corporations, Revenue Form 61A200(N) must be completed. All Kentucky operating leased property must be listed. The Kentucky totals are also to be identified and reported on Schedules K, L and P1. If the lease payments are not consistent over the life, please indicate the terms of the lease. **Industrial Revenue Bonds**—Report all operating property obtained through the issuance of industrial revenue bonds as reported on Schedule U. **Note:** Personal property leased from a tax-exempt entity (i.e., airport authority, state or federal government) must be reported by the lessee.

Name of Taxpayer _____

| (A) County | (B) City | (C) Location Address | (D) Type of Equipment, Year and Model | (E) Beginning Date of Lease | (F) 2002 Annual Lease Payment | (G) Name of Lessor | (H) Assessed by County PVA* | (I) Taxpayer's Reported Market Value |
|---|---|---|---|---|---|---|---|---|
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*If this property has been assessed by the county PVA, enter the amount of assessment and attach a copy of the PVA's assessment.

61A200(P) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# REPORT OF KENTUCKY OPERATIONS

## OPERATING AND NONCARRIER PROPERTY

## As of December 31, 2002

**P1**

Name of Taxpayer _____

**INSTRUCTIONS:** Complete the following summary of Kentucky plant investment for your operation. Indicate the original cost, adjustments and net book values. The total property reported below must equal the total property values reported for all counties on Schedule K. Also, for interstate companies, the totals must agree with the totals found on Schedule L, Section A.

**NOTE:** Operating leased property and CWIP (construction work in progress) must be separated into real, tangible personal and manufacturing machinery property subclasses. Property classified as a pollution control facility must have received certification under KRS 224.01-300 prior to the January 1 assessment date. For a list of property which qualifies as commercial radio, television and telephonic equipment, contact the Department of Property Valuation.

**KENTUCKY PROPERTY INVESTMENT**

| | Gross Book Value, Beginning Balance | Additions | Retirements | Gross Book Value, Ending Balance | Accumulated Depreciation | Net Book Value |
|---|---|---|---|---|---|---|
| Land | | | | | | |
| Buildings & Leasehold Improvements | | | | | | |
| CWIP–Real Estate | | | | | | |
| Stored Oil, Gas, Coal, etc.–Noncurrent | | | | | | |
| Operating Leased Property–Real | | | | | | |
| IRB Property–Real | | | | | | |
| Noncarrier Property–Real | | | | | | |
| Plant Equipment | | | | | | |
| Property Held for Future Use | | | | | | |
| Plant Acquisition Adjustment | | | | | | |
| Completed Construction not Classified | | | | | | |
| CWIP–Personal | | | | | | |
| CWIP–Manufacturing Machinery | | | | | | |
| Leasehold Improvements–Personal | | | | | | |
| Operating Leased Property–Personal | | | | | | |
| Spare Parts | | | | | | |
| Furniture & Fixtures & Computers | | | | | | |
| Materials & Supplies | | | | | | |
| Business Inventory for Resale | | | | | | |
| Manufacturers Business Inventory | | | | | | |
| Manufacturing Machinery | | | | | | |
| Radio, Television & Telephonic Equip. | | | | | | |
| Certified Pollution Control Facility Equip. | | | | | | |
| Certified Foreign Trade Zone | | | | | | |
| IRB Property–Personal | | | | | | |
| IRB Property–Manufacturing Machinery | | | | | | |
| Recycling Equipment | | | | | | |
| Miscellaneous Personal Property | | | | | | |
| Motor Vehicles–Apportioned & Regular | | | | | | |
| Railroad Car Lines | | | | | | |
| Noncarrier Property–Personal | | | | | | |
| Other _____ | | | | | | |
| **TOTAL** | | | | | | |

61A200(P) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# REPORT OF KENTUCKY VEHICLES, CAR LINES AND WATERCRAFT

*As of December 31, 2002*

P2

## KENTUCKY APPORTIONED VEHICLES

Did you file a 2003 Kentucky Apportioned Vehicle Return, Revenue Form 61A203? ☐ Yes ☐ No

If yes, what was the total Kentucky taxable value from page 1, line 29? $ _____

What is your KYU number? _____

Provide the breakdown of the taxable value for the following categories of apportioned vehicles:

Owned Apportioned Vehicles $ _____

Leased Apportioned Vehicles $ _____ Total Annual Lease Payment Paid $ _____

Total $ _____

## 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 2003 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 2003 Kentucky Watercraft Property Tax Return, Revenue Form 61A207? ☐ Yes ☐ No

61A200(P) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# BALANCE SHEET INFORMATION

*As of December 31, 2002*

**P3**

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(P) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# RESULTS OF OPERATIONS

*12 Months Ending December 31, 2002*

**P4**

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 P2)* | |
| 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 _____

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**REVENUE CABINET**

**P5**

Date of Organization or Purchase _____

Present Owner Purchased Operation, Give Name of Prior Owner

_____

Purchase Price (Including all considerations and debt) _____

Date Service Began _____

_____

Subscribers/Customers _____

Average Regular Subscriber/Customer Monthly Fee _____

Revenue and Expense for Five Previous Years

| **Year Ending December 31,** | **2001** | **2000** | **1999** | **1998** | **1997** |
|---|---|---|---|---|---|
| (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)* | $_____ | $_____ | $_____ | $_____ | $_____ |

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# SUPPLEMENTAL ACCOUNTING INFORMATION

**P6**

| **Part A** | Amortization Term (in Years) | Amortization Method Used (Code) | Amount Capitalized During Year | Amount Amortized During Year |
|---|---|---|---|---|
| 1. Deferred System Development Costs | | | $ | $ |
| 2. Franchise Costs (Recorded as Assets) | | | $ | $ |
| 3. Goodwill | | | $ | $ |

**Codes**
(1) Straight Line
(2) Declining Balance
(3) Double-Declining Balance
(4) Sum-of-the-Years'-Digits
(5) Other

| **Part B** | Total Capitalized | Amount Capitalized During Year | Use Life (Years) |
|---|---|---|---|
| 4. Capitalized Interest on System Construction | $ | $ | |

| **Part C** | Total Amount of Asset | Amount NOT Being Amortized | Amount Being Amortized |
|---|---|---|---|
| 5. Deferred System Development Costs | $ | $ | $ |
| 6. Franchise Costs (Recorded as Assets) | $ | $ | $ |
| 7. Goodwill | $ | $ | $ |

| **Part D** | Total Amount of Allocated Costs | Method Used to Allocate Costs to System (Code) |
|---|---|---|
| 8. Overhead Costs Allocated to System | $ | |

**Codes**
(1) Per Number of Subscribers
(2) Per Gross Revenues
(3) Per Miles of Plant
(4) Other

| **Part E** | Amount |
|---|---|
| 9. Original Cost of Fixed Assets (Seller's Book Value) | $ |
| 10. Portion of Purchase Price Allocated to Seller's Book Value | $ |
| 11. Recorded Cost of Fixed Assets by Purchaser | $ |

| **Part F** | Fixed Asset Classification | Amount | Useful Life (Years) | Fixed Asset Classification | Amount | Useful Life (Years) |
|---|---|---|---|---|---|---|
| 12. Estimated Useful Lives of Fixed Assets | | $ | | | $ | |
| | | $ | | | $ | |
| | | $ | | | $ | |
| | | $ | | | $ | |
| | | $ | | | $ | |

| **Part G** | Amount | Number of Persons |
|---|---|---|
| 13. Salaries to Owners | $ | |

| 14. Other Direct Payment Included in Total | Total Amount | Type |
|---|---|---|
| | $ | |
| | | |
| | | |
| | | |
| | | |

| 15. Expense Payments to Spouse or Relatives | Total Amount | Type |
|---|---|---|
| | $ | |
| | | |
| | | |
| | | |
| | | |

**Type**

(1) Rent
(2) Payments for Services
(3) Payment for Equipment
(4) Payments for Supplies
(5) Travel and Entertainment
(6) Other

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# CABLE TELEVISION REVENUES AND EXPENSES

*12 Months Ending December 31, 2002*

**P7**

| Line No. | Item | Amount for Current Year (Omit Cents) |
|---|---|---|
| | **Operating Revenues:** | |
| 1. | Installation Revenue $ Less Installation Expenses $ | |
| 2. | Regular Subscriber Revenue | |
| 3. | Per Program or Per Channel Gross Revenue (Pay Television) | |
| 4. | Advertising Revenue | |
| 5. | Special Service Revenue *(Attach Separate Schedule Showing Detail)* | |
| 6. | Other Revenue *(Attach Separate Schedule Showing Detail)* | |
| 7. | **Total Operating Revenues** | |
| | **Operating Expenses; Service Expenses:** | |
| 8. | Salaries, Wages and Employee Benefits | |
| 9. | Pole Rentals* | |
| 10. | Operating Lease Payments (Rents)–Real* | |
| 11. | Operating Lease Payments (Rents)–Personal* | |
| 12. | Operating Lease Payments (Rents)–Motor Vehicles* | |
| 13. | Private Microwave Service (CARS) | |
| 14. | Common Carrier Microwave Service | |
| 15. | Total Tariff (Leaseback) Charges (Applies Only to Systems Receiving Telephone Company Channel Service) | |
| 16. | All Other Service Expenses *(Attach Separate Schedule Showing Detail)* | |
| 17. | **Payments to Pay Cable Program Supplies** | |
| | **Origination Expenses:** | |
| 18. | Salaries, Wages and Employee Benefits | |
| 19. | All Other Origination Expenses *(Attach Separate Schedule Showing Detail)* | |
| | **Selling, General and Administrative Expenses:** | |
| 20. | Salaries, Wages and Employee Benefits | |
| 21. | Franchise Fees | |
| 22. | Copyright Fees | |
| 23. | All Other Selling, General and Administrative Expenses *(Attach Separate Schedule Showing Detail)* | |
| 24. | **Total Operating Expense** | |
| 25. | **Total Operating Income** | |
| | **Depreciation and Amortization:** | |
| 26. | Depreciation | |
| 27. | Amortization | |
| | **OTHER INCOME AND EXPENSES** | |
| | **Other Income:** | |
| 28. | Total Other Income | |
| | **Other Expenses:** | |
| 29. | Interest | |
| 30. | Miscellaneous | |
| | **INCOME TAXES** | |
| 31. | State and Local | |
| 32. | Federal | |
| 33. | **Total Net Income** | |

*Must complete Schedules N1, N2 and P4.

61A200(P) (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# CABLE TELEVISION REPORTING FORM

**As of December 31, 20_____**

**P8**

## SYSTEM AND HEAD-END INFORMATION

Total Number of Head-Ends for System _____ . Total Number of Head-Ends in Kentucky _____ .

| | Location of Head-End (State/County/City) | System HMZ | Channel Capacity | Miles of Cable | Miles of Fiber Optic Cables | Subscribers |
|---|---|---|---|---|---|---|
| 1. | | | | | | |
| 2. | | | | | | |
| 3. | | | | | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| 7. | | | | | | |

Total Underground Cables _____ Miles Homes in Franchise Area _____
Total Overhead Cables _____ Miles Homes Passed by Cable _____
Total All Miles of Cables _____ Miles Subscriber Penetration _____

Total Miles of Fiber Optic Cables _____ Miles (includes in above totals)
Total Miles of Fiber Optic Cables in Kentucky _____ Miles (included in above totals)

**ADDITIONS TO PLANT**

Miles Added During Prior Year: Underground Miles _____ Overhead Miles _____
Head-end Equipment Added _____ Total Miles Added _____
Fiber Optic Miles Added During Prior Year (included in above totals) _____

**PLANT REBUILDING OR UPGRADING**

Rebuilt Miles During Prior Year: Underground Miles _____ Overhead Miles _____
Head-end Equipment Rebuilt/Upgraded _____ Total Miles Rebuilt _____
Fiber Optic Miles Added During Prior Year (included in above totals) _____

**OTHER INFORMATION (To be current replacement cost or value new as of December 31.)**

Number of Customer's Converters: In Use _____ In Stock (warehouse) _____
Cost or Value of Monitoring and Testing Equipment $ _____
Cost or Value of Any Office Furniture/Equipment $ _____
Cost or Value of Any Studio/Camera Equipment $ _____

Total Customers Served by System _____

| **SERVICES AVAILABLE** | Number of Subscribers | Fee for Service | Number of Channels/Name of Service |
|---|---|---|---|
| Basic Service | | | Basic: No. of Channels |
| Expanded Basic | | | Expanded: No. of Channels |
| 1st Pay Channel (name) | | | |
| 2nd Pay Channel (name) | | | |
| 3rd Pay Channel (name) | | | |
| 4th Pay Channel (name) | | | |
| Others (list) | | | |
| | | | |
| | | | |

Report the Annual Gross Income for These Channels for the Prior Year $ _____

**LIST TOTAL CAPITAL EXPENDITURES OR MAJOR IMPROVEMENT COST FOR YEAR**

| Item | Date Started | Date Completed | Cost |
|---|---|---|---|
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |

61A200(P) (10-02)
Commonwealth of Kentucky
REVENUE CABINET

# CABLE TELEVISION INVESTMENT REPORT FORM

**This report is to cover all years of the system since it was originally built.**

**P9**

## PLANT DISTRIBUTION SYSTEM

| | Year Installed | Number of Miles UG | Number of Miles OH | Total Miles | Installed Cost, New |
|---|---|---|---|---|---|
| 1. | | | | | $ |
| 2. | | | | | $ |
| 3. | | | | | $ |
| 4. | | | | | $ |
| 5. | | | | | $ |
| 6. | | | | | $ |
| 7. | | | | | $ |
| 8. | | | | | $ |
| 9. | | | | | $ |
| 10. | | | | | $ |
| 11. | | | | | $ |
| 12. | | | | | $ |

## ELECTRONICS/HEAD-END EQUIPMENT

| | Year Installed | Number Channels | Items Installed | Installed Cost, New |
|---|---|---|---|---|
| 1. | | | | $ |
| 2. | | | | $ |
| 3. | | | | $ |
| 4. | | | | $ |
| 5. | | | | $ |
| 6. | | | | $ |
| 7. | | | | $ |
| 8. | | | | $ |
| 9. | | | | $ |

## TOWER

| | Year Installed | Height | Is it Guyed? | Installed Cost, New |
|---|---|---|---|---|
| 1. | | | | $ |
| 2. | | | | $ |
| 3. | | | | $ |
| 4. | | | | $ |
| 5. | | | | $ |
| 6. | | | | $ |
| 7. | | | | $ |
| 8. | | | | $ |
| 9. | | | | $ |

## SATELLITE DISH(ES)

| | Year Installed | Size by Meters | Installed Cost, New |
|---|---|---|---|
| 1. | | | $ |
| 2. | | | $ |
| 3. | | | $ |
| 4. | | | $ |
| 5. | | | $ |

**Franchise**

Franchise Life _____ Franchise Expiration Date _____

Franchise Fee _____ FCC CUID Number _____

# INSTRUCTIONS FOR SCHEDULES P7, P8 AND P9

## REPORTING FORMS
## FOR CABLE TELEVISION COMPANIES

### SCHEDULES P7 AND P8

Report the system megahertz, the total number of channels the system is capable of distributing based on cable size, and the number of channels in place or use. If the equipment is in place, but not in use, add statement of explanation on attached supplemental page.

**Plant and Electronics:** List for each year the number of miles of underground cable and overhead cable installed and the total miles installed from the original time the system was built. If additional space is needed, attach an additional supplemental list similar to this form. The total underground and overhead miles of cable is required immediately below. State the number of trunk miles of cable that the system has and the number of feeder cable miles.

**Tower:** Report each and every tower in place, the year installed, its height in feet, and whether it is guyed. If the tower is unusual or the owner/taxpayer wishes to supply additional information, attach a supplemental page. The tower height is not to include the antenna.

**Satellite Dish(es):** Report each satellite dish present on the system in this taxing jurisdiction and system. The size should be stated by meters and the year installed.

**Additions to Plant:** This section calls for the number of miles of new plant and electronics added during the prior year, showing the breakdown between underground and overhead miles of cable added.

**Plant Rebuilding or Upgrading:** Report the number of miles of plant rebuilt during the prior year, showing also the number of miles of underground and overhead cable rebuilt or upgraded.

**Other Information:** All costs or values data to be current replacement cost or value new as of December 31 of the year for which the report is required or requested. The number of customer converters to two parts; one figure is to represent those converters in use by the subscribers which are owned, leased or managed by the cable company; the second figure is to represent those converters in stock and not currently distributed as of December 31. Enter the current replacement cost or value new for all monitoring, testing equipment, office furniture and equipment, studio, props and camera equipment on the appropriate lines.

**Services Available:** Describe basic service, the number of subscribers and the fee for this service. Describe expanded basic service, if offered, the number of subscribers and the fee for this service. List and furnish all information on each and every pay channel, the number of subscribers and the fee for each as well as any other type of service offered. Report the annual gross income for these channels for the prior year.

**List Total Capital Expenditures or Major Improvement Cost for Year:** The cost items should be listed and date project started and date completed should be stated, as well as installed cost reported as of December 31 for the year of this report.

### SCHEDULE P9

Report the installed original cost for the items of the system listed. The cost is to be by year installed and unadjusted for any items removed or replaced.

61A210 (10-02)
Commonwealth of Kentucky
**REVENUE CABINET**

# CABLE TELEVISION COMPANY SALES

Kentucky Revised Statutes 136.130 and 136.140 require cable television companies to report information to the Revenue Cabinet when they buy or sell any assets used in a cable television company. Complete this form for the sale, purchase or merger referred to in the cover letter and return to **Public Service Branch, Department of Property Valuation, Kentucky Revenue Cabinet, 200 Fair Oaks Lane, Station 32, Frankfort, KY 40620**. Refer questions to (502) 564-8175.

---

Name and Address of Cable Company Sold ..... _____

_____

Name and Mailing Address of
Purchasing Cable Company ..... _____

_____

Telephone/Fax Number of Purchasing Company ..... _____

Date Sale/Purchase Completed ..... _____

| | |
|---|---|
| Cash ..... | _____ |
| Debt Assumed ..... | _____ |
| Stock Value ..... | _____ |
| Total Purchase or Sale Price ..... | _____ |

Portion of Company Purchased ..... _____

Portion of Price Attributable to:

Real Estate ..... _____

Tangible Property ..... _____

Intangible Property ..... _____

Portion of Total Sale Price Attributable
to Kentucky Property ..... _____

Kentucky Portion Attributable to:

Real Estate ..... _____

Tangible Property ..... _____

Intangible Property ..... _____

Value of Covenant not to Compete ..... _____

Portion of Covenant not to Compete
Attributable to Kentucky ..... _____

Total Number of Subscribers Sold/Bought

| In Kentucky | Out-of-State |
|---|---|
| | |

Kentucky Counties in Which Property is Located, Number of Subscribers and Number of Miles in Each County
*(Use an additional sheet if necessary.)*

| County | Number of Subscribers | Number of Miles |
|---|---|---|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

When allocations are made between the total sale or purchase price and the Kentucky portion of the sale or purchase price, explain the method and figures used in the allocation. *(Use an additional sheet if necessary.)*

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 Branch
Department of Property Valuation
Kentucky Revenue Cabinet
200 Fair Oaks Lane, Station 32
Frankfort, KY 40620

( )
Telephone Number