

2006
PERSONAL PROPERTY TAX FORMS
AND
INSTRUCTIONS
FOR
COMMUNICATIONS SERVICE PROVIDERS
AND
MULTI-CHANNEL VIDEO PROGRAMMING SERVICE
PROVIDERS

* * * * *

This packet contains forms and instructions for filing your 2006 personal property tax forms for communications service providers and multi-channel video programming service providers.

Please:

- File with the Department of Revenue by May 15, 2006. **If May 15 falls on a weekend, the return is due the first business day following May 15.** All returns postmarked *after* May 15, 2006, will be assessed for the tax plus applicable penalties and interest by the Department of Revenue.
- **There is no filing extension provision for personal property tax returns.**
- **Enter your Social Security or Federal Employer Identification Number** on all returns, schedules, attachments and correspondence.
- **Staple all pages of each return together.**
- **Sign all returns and list appropriate telephone numbers.**
- **DO NOT FILE** property tax returns with the income tax return.
- **DO NOT SEND PAYMENT WITH THE RETURN.**

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



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

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

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

This return and instructions do not apply to **real property, registered motor vehicles, apportioned vehicles, nonresident commercial watercraft companies, distilled spirits held in bonded warehouses and public service companies taxed under the provisions of KRS 136.120**. Report apportioned vehicles on the Apportioned Vehicle Property Tax Return, Revenue Form 61A203. Public service corporations must file the Public Service Company Tax Return, Revenue Form 61A200. Nonresident commercial watercraft companies must file the Watercraft Property Tax Return, Revenue Form 61A207. Report distilled spirits in bonded warehouses on the Annual Report of Distilled Spirits in Bonded Warehouses, Revenue Form 61A508.

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

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

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

Filing Requirements—To properly report, note the following:

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

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

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

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

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

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

Telephonic Equipment—Telephonic equipment directly used or associated with electronic equipment which broadcasts electronic signals to an antenna should be reported on Form 61A500, Schedule B. All other equipment including radio, television and telephonic towers should be listed on Schedule A.

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

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

Enterprise Zones—Special tax advantages exist for businesses and individuals located within an enterprise zone. Counties, cities or urban county governments may, by act of the governing body of appropriate jurisdiction, levy a reduced rate on qualified property. State property taxes are not affected by this designation. If you have property within an enterprise zone, please check the appropriate box on Form 61A500, page 1. Attach a copy of your Enterprise Zone Qualified Business Certificate, which may be obtained from the local government jurisdiction. Complete 61A500(J) for property located in an Enterprise Zone.

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

Exceptions to the Fair Cash Value Computation

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

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

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

Listing and Valuing Tangible Personal Property

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

Use the chart as a general guide.

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

Fair Cash Value Computation

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

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

Alternative Reporting Requirement

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

GENERAL INFORMATION Revenue Form 61A500

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

General Information—Provide the following information:

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

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

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

Schedule A property includes, but is not limited to:

- business furniture and fixtures;
- professional trade tools and equipment;
- signs and billboards;
- domestic commercial watercraft;
- drilling, mining and construction equipment;
- mini- and mainframe computers;
- telecommunications equipment; and
- radio and television towers;
- poles and wires

Schedule B property includes:

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

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

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

Line-by-Line Instructions

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

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

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

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

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

Schedule C property includes:

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

List aircraft for hire and non-Kentucky registered watercraft on the appropriate line on Schedule C at fair market value.

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

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

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

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

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

Schedule H: Report of Total Personal Tangible Property in Kentucky

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

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

This form must contain a summary by the amount of the gross book value of the tangible personal property located in this state for each county, city, and special taxing jurisdiction.

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

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

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

This form must contain a summary by the reported value of the tangible personal property located in this state for each county, city, and special taxing jurisdiction.

- (3) Taxpayers must file Revenue Form 61A500(J) which must contain reported value of the tangible personal property in each county and for every taxing jurisdiction within that county. A list of 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, Division of State Valuation.

- (4) Example: a company has a total of \$200 in reported value on Schedule A, line 17. That property is located in two counties: \$125 in Jefferson County, the whole \$125 is in the Jefferson Common School, and in the Urban Service District. The remaining \$75 is in Franklin County with \$25 in the Franklin Common School and the remaining \$50 in the Frankfort Independent School and in the City of Frankfort. You should fill in the Schedule J like this:

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

Schedule K: Tangible Personal Property Listing by Taxing Jurisdiction

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

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

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

- (3) In Column (B), “Taxpayers 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), “Taxpayers Net Book Value,” report the net book value (gross less accumulated depreciation) of each property.
- (5) In Column (D), “Reported Value,” this should be the factored cost for the property as derived from the Schedule A and B.

Revenue Form 62A500-A

Noncommercial Aircraft—List the serial number, federal registration number, make, year, model, size, power and value of all aircraft owned on January 1. Attach a separate sheet if

necessary. Include additional information regarding avionics equipment, engine hours, condition and other documentation that may influence the aircraft value in the space provided. Do not list aircraft assessed as public service company property. **List aircraft used in the business of transporting persons or property for compensation or hire and not assessed as a public utility on Revenue Form 61A500, Schedule C.**

Revenue Form 62A500-C

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

Revenue Form 62A500-L

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

Provide all information requested. List the name and address of the lessor and the related equipment information, including the type of equipment, year of manufacture, model, selling price new, gross annual rent, date of the lease, length of the lease and purchase price at the end of the lease. Attach a separate schedule if necessary.

Revenue Form 62A500-W

Documented Boats—Boats registered with the United States Coast Guard, situated in Kentucky, are subject to personal property taxes. These must be listed on the Tangible Personal Property Tax Return (Documented Watercraft), Revenue Form 62A500-W, and filed with the Division of State Valuation or PVA in the county where the boat is located.

Property Classification Guidelines

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

Communications Service Providers and Multi-Channel Video Programming Service Providers

NAICS	Business Description
5152	Cable and Other Subscription Programming
51521	Cable and Other Subscription Programming
515210	Cable and Other Subscription Programming
517	Telecommunications
5171	Wired Telecommunications Carriers
51711	Wired Telecommunications Carriers
517110	Wired Telecommunications Carriers
5172	Wireless Telecommunications Carriers (except Satellite)
51721	Wireless Telecommunications Carriers (except Satellite)
517211	Paging
517212	Cellular and Other Wireless Telecommunications
5173	Telecommunications Resellers
51731	Telecommunications Resellers
517310	Telecommunications Resellers
5174	Satellite Telecommunications
51741	Satellite Telecommunications
517410	Satellite Telecommunications
5175	Cable and Other Program Distribution
51751	Cable and Other Program Distribution
517510	Cable and Other Program Distribution (DBS)
5179	Other Telecommunications
51791	Other Telecommunications
517910	Other Telecommunications

Types of property encountered by the Department and a guide on how the Department classifies this equipment

Telephonic Equipment: Schedule B

Multiplex equipment	Class II
Modulator	Class II
Phase Equalizer	Class II
Transmitter Diplexer	Class II
Antenna used in broadcasting a signal	Class III
Digital Cross Connect Equipment	Class III
Microwave Systems	Class III
Radio	Class III
Transmitter	Class III

Equipment not qualifying as Commercial Radio, Television and Telephonic Equipment: Schedule A

Sideband Analyzer	Class II
Spectrum Analyzer	Class II
Spectrum Monitor	Class II
Amplifier	Class III
Audio Mixer	Class III
Audio Process Amplifier	Class III

Backhoe, unlicensed trailer and wagon	Class III	Switch Software	Class III
Cameras	Class III	Transmitter Power Equipment	Class III
Character Generators & All Generators	Class III	Trenchers, boring machines and loaders	Class III
Communications Electronics	Class III		
Communications Software	Class III	Racks, shelving and maintenance equipment	Class V
Customer Premise Equipment	Class III		
Customer Termination Equipment	Class III	Leashold Improvements (Examples)	Class VI
Decoders	Class III	Foundations	Class VI
Demodulator	Class III	Fencing	Class VI
Earth Satellite	Class III	Engineering and Design Costs	Class VI
Emergency Power Equipment	Class III		
Fault Alarm Equipment	Class III	Shelters or Huts	Class VI
Fiber Optical Electronics	Class III	Towers	Class VI
Office Furniture and equipment, fork lifts	Class III	Fiber Optic Cable, Cable, and Coaxial Cable	Class VI
Oscilloscope	Class III		
Switch Electronics	Class III		

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
 Office of Property Valuation
 Division of State Valuation
 200 Fair Oaks Lane, Station 32
 Frankfort, KY 40620

2006
TANGIBLE PERSONAL
PROPERTY TAX RETURN

File this return with the Office of Property Valuation.

For
Communication Service Providers and
Multichannel Video Program Service providers

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

Property Assessed January 1, 2006

15

MAY 2006						
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
	22	23	24	25	26	27
28	29	30	31			

Due Date:
Monday
May 15, 2006

Social Security No. or Federal ID No.		Name of Business			Organization	Type
2nd SSN if joint return		Name of Taxpayer(s)		Telephone Number ()		<input type="checkbox"/> Individual 1
NAICS CODE		Number and Street or Rural Route			<input type="checkbox"/> Joint (Co-Owners) 2	
Type of Business		City or Town		State	ZIP Code	
Check if applicable Yes		Name Contact		Telephone Number		
Tangible personal property in other KY counties not reported on this return? <input type="checkbox"/>		Enterprise Zone <input type="checkbox"/> Yes <input type="checkbox"/> No		E-mail		
Alternative method of valuation? <input type="checkbox"/>		<i>If yes, attach certificate.</i>				
Final Return? <input type="checkbox"/>				<input type="checkbox"/> Partnership/LLP 3		
				<input type="checkbox"/> Domestic Corp./LLC 4		
				<input type="checkbox"/> Foreign Corp./LLC 5		
				<input type="checkbox"/> Fiduciary—Bank 6		
				<input type="checkbox"/> Fiduciary—Other 7		

FROM SCHEDULE A					FROM SCHEDULE B				
	Class	Original Cost	Reported Value	For Official Use Only		Class	Original Cost	Reported Value	For Official Use Only
11	I				21	I			
12	II				22	II			
13	III				23	III			
14	IV				24	IV			
15	V				25	V			
16	VI				26	VI			
17	Total				27	Total			

See pages 3 through 5 for instructions.		Taxpayer's Valuation	For Official Use Only
31	Merchants Inventory		
35	Goods Stored in Warehouse/Distribution Center (see instructions)		
36	Inventory—In Transit (see instructions)		
60	Other Tangible Property (from Schedule C) (page 2)		
70	Activated Foreign Trade Zone		
81	Construction Work in Progress (telephone equipment)		
82	Construction Work in Progress (other tangible property)		

SCHEDULE C

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

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

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

Signature of Taxpayer

Name of Preparer Other Than Taxpayer



Telephone Number of Taxpayer

Date

Report of Total Personal Tangible Property in Kentucky

As of December 31, 2005

Name of Taxpayer _____

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

Personal Tangible Property Listing by Taxing District

As of December 31, 2005

Name of Taxpayer _____

List of Property in (Name of County) _____

Name of Taxing Jurisdiction _____

Description of Property <i>(provide account name, description and separate by property class)</i>	Taxpayer's Original Cost	Taxpayer's Net Book Value	Reported Value
1			
2			
3			
4			
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38			
39			
40			
Totals			