Property Tax Forms and Instructions for Public Service Companies 2010



COMMONWEALTH OF KENTUCKY

OFFICE OF PROPERTY VALUATION

DEPARTMENT OF REVENUE



TAXPAYER ASSISTANCE AND MAILING ADDRESS

Kentucky Department of Revenue Office of Property Valuation Public Service Section, Station 32, Fourth Floor 501 High Street Frankfort, KY 40620 (502) 564-8175 (502) 564-8192 (fax) www.revenue.ky.gov (Internet) krcwebresponsepublicservice@ky.gov. (e-mail)

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

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

The Kentucky Department of Revenue Mission Statement

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

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

CLASSIFICATION OF PUBLIC SERVICE PROPERTY

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

Type of Property	Classification
Unmined Coal	Real Estate
Leasehold	Real Estate
Oil & Gas Wells	Real Estate
Pipelines (Transmission)	Real Estate
Gathering Lines (Underground)	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 (Surface)	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.





TO: All Public Service Companies

DATE: December 1, 2009

SUBJECT: 2010 Public Service Company Property Tax Returns

Effective for tax year 2010, the Public Service Section will no longer automatically send out the Public Service Company Property Tax Return, Form 61A200, and accompanying schedules, or the Filing Extension Application, Form 61A200(E). Instead, the Kentucky Department of Revenue has made the returns and schedules available on the Department of Revenue's Web site. Taxpayers who take advantage of these services can save the Commonwealth of Kentucky significant budget resources, resources that can then be spent on other taxpayer needs.

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

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

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

Detailed information regarding filing, penalties, the assessment process, etc., are included in the instructions. Returns and extension applications should be mailed to: **Kentucky Department of Revenue, State Valuation Branch, Public Service Section, 501 High Street, Fourth Floor, Station 32, Frankfort, KY 40620**, telephone (502) 564-8175, fax (502) 564-8192.

A copy of the return will be mailed if requested at the above address or via e-mail at KRCWEBResponsePublicService@ ky.gov. Copies may also be requested by phone at (502) 564-8175. Returns are now available on the Department of Revenue's Web site. Copies of the returns requested by mail will be available no earlier than January 2, 2010.

When filing your 2010 return, use the enclosed cover sheet (Revenue Form 61A200). The information contained on the mailing label is essential in processing your return properly.

INSTRUCTIONS FOR FILING PUBLIC SERVICE COMPANY PROPERTY TAX RETURN

INTRODUCTION

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

WHO MUST FILE (KRS 136.120)

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

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

WHAT TO FILE (KRS 136.130-KRS 136.140)

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

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

Type of Company	Supplementary Reports Required
Electric utility Gas utility Gas transmission Gas & electric utility Electric & gas marketing	KY Public Service Commission annual report and FERC annual report and stockholders report
Landfills	Annual report to stockholders and audited financial statements
Oil transmission	FERC annual report and stockholders report
Railroads	ICC annual report and stockholders report
Rural electric co-ops	REA annual report and stockholders report

Type of Company	Supplementary Reports Required, continued
Privately owned sewer	KY Public Service Commission annual report
Water	KY Public Service Commission annual report and stockholders annual report

WHEN TO FILE

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

WHERE TO FILE

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

Kentucky Department of Revenue Office of Property Valuation Public Service Section, Station 32, Fourth Floor 501 High Street Frankfort, KY 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 Office of Property Valuation **may** grant an extension when in its judgment an extension is deemed necessary and proper.

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

LATE FILING PENALTY (KRS 132.290)

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

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

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

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

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

DETERMINATION OF THE ASSESSMENT (KRS 136.160)

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

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

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

Public service companies that own mineral resources that are reported on Revenue Forms 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 Office of Property Valuation shall determine the assessed value of the operating property and other property of a public service company and notify the company by mail of the assessment amount and the state tax liability.

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

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

WHERE TO PROTEST

All protests must be mailed to the following address:

Finance and Administration Cabinet Department of Revenue Division of Collections Protest Resolution Branch Property Tax Section, Station 7, 10th Floor PO Box 3 Frankfort KY 40602-0003

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

The Office 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 Division of Protest Resolution, Office of Legal Services for Revenue, within 45 days from the date of the notice of assessment or the assessment will become final and the state taxes will be due. Such protest shall be accompanied by a supporting written statement setting forth the grounds upon which the protest is made. The supporting statement must set forth whether the protest is based on a factual disagreement and/or disagreement in the interpretation of the applicable statutes. If there are disputed factual issues, the taxpayer must provide financial statements, records, assessments or other documents which will allow the Division of Protest Resolution 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.

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

After a timely protest has been filed, the taxpayer **may** request a conference with the Division of Protest Resolution. 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 Division of Protest Resolution. 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 Division of Protest Resolution shall issue a written final ruling on any matter still in controversy to be mailed to the taxpayer. The ruling shall state that it is a final ruling of the department, the issues of controversy, the taxpayer's position, the department's position and the procedure for prosecuting an appeal to the Kentucky Board of Tax Appeals (KBTA). The taxpayer may request a final ruling from the Division of Protest Resolution at any time after filing a timely protest. When it is requested, the department shall issue such ruling within 30 days from the date the request is received.

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

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

If a taxpayer desires to appeal a final ruling of the Division of Protest Resolution, 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 Division of Protest Resolution. 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, Division of Protest Resolution and the Department of Revenue.

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

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

PAYMENT OF TAX (KRS 131.110 and KRS 136.050)

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

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

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

FAILURE TO PAY TAX (KRS 136.050, KRS 136.990)

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

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

AMENDED RETURNS

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

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

Forms may be obtained from:

www.revenue.ky.gov (Internet)

Other Reports Required

All companies are required to submit a complete copy of their Public Service Commission Annual Report. (KRS 136.130 and KRS 136.140)

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.

(KRS 136.130 and KRS 136.140)

What's New for 2010

Qualifying Voluntary Environmental Remediation Property

Amends KRS 132.020 and 132.200 to provide:

One and one-half cents (\$0.015) upon each one hundred dollars (\$100) of value of all qualifying voluntary environmental remediation property, provided the property owner has corrected the effect of all known releases of hazardous substances, pollutants, contaminants, petroleum, or petroleum products located on the property consistent with a corrective action plan approved by the Environmental and Public Protection Cabinet pursuant to KRS 224.01-400, 224.01-405, or 224.60-135, and provided the cleanup was not financed through a public grant or the petroleum storage tank environmental assurance fund. This rate shall apply for a period of three (3) years following the Environmental and Public Protection Cabinet's issuance of a No Further Action Letter or its equivalent, after which the regular tax rate shall apply; this rate applies to "Brownfield sites".

"Brownfield site" means real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant;

"Capital investment" means:

- (a) Obligations incurred for labor and to contractors, subcontractors, builders, and materialmen in connection with the acquisition, construction, installation, equipping, and rehabilitation of a project;
- (b) The cost of acquiring land or rights in land within the development area on the footprint of the project, and any cost incident thereto, including recording fees;
- (c) The cost of contract bonds and of insurance of all kinds that may be required or necessary during the course of acquisition, construction, installation, equipping, and rehabilitation of a project which is not paid by the contractor or contractors or otherwise provided;
- (d) All costs of architectural and engineering services, including test borings, surveys, estimates, plans, specifications, preliminary investigations, supervision of construction, and the performance of all the duties required by or consequent upon the acquisition, construction, installation, equipping, and rehabilitation of a project;
- (e) All costs that are required to be paid under the terms of any contract for the acquisition, construction, installation, equipping, and rehabilitation of a project; and
- (f) All other costs of a nature comparable to those described in this subsection;

COUNTY PVA PHONE NUMBERS AND ADDRESSES

County	Country	Dhana Numhau	Address	Citra	ZID Codo
Code	County	Phone Number		City	ZIP Code
001	Adair	(270) 384-3673	424 Public Square, Courthouse, Suite 2	Columbia	42728
002	Allen	(270) 237-3711	P.O. Box 397, 201 West Main Street	Scottsville	42164
003	Anderson	(502) 839-4061	101 Ollie Bowen Court P.O. Box 267, 132 North 4th Street, Courthouse	Lawrenceburg	40342
004 005	Ballard Barren	(270) 335-3400 (270) 651-2026	117-2B North Public Square, P.O. Box 1836	Wickliffe Glasgow	42087 42142
005	Bath	(606) 674-6382	P.O. Box 688	Owingsville	40360
000	Bell	(606) 337-2720	P.O. Box 255, 101 Courthouse Square	Pineville	40300
008	Boone	(859) 334-2181	P.O. Box 388, 2950 Washington Square	Burlington	41005
009	Bourbon	(859) 987-2152	Courthouse, Room 15, 301 Main Street	Paris	40361
010	Boyd	(606) 739-5173	P.O. Box 434	Catlettsburg	41129
011	Boyle	(859) 238-1104	Courthouse, 321 West Main Street	Danville	40422
012	Bracken	(606) 735-2228	P.O. Box 310	Brooksville	41004
013	Breathitt	(606) 666-7973	1137 Main Street, Courthouse, Suite 302	Jackson	41339
014	Breckinridge	(270) 756-5154	P.O. Box 516, 208 South Main Street	Hardinsburg	40143
015	Bullitt	(502) 543-7480	P.O. Box 681	Shepherdsville	40165
016	Butler	(270) 526-3455	P.O. Box 538, Courthouse, 110 North Main Street	Morgantown	42261
017	Caldwell	(270) 365-7227	100 East Market Street, Courthouse, Room 28	Princeton	42445
018	Calloway	(270) 753-3482	101 North 5th Street, Courthouse	Murray	42071
019	Campbell	(859) 292-3871	1098 Monmouth Street, Room 329	Newport	41071
020	Carlisle	(270) 628-5498	P.O. Box 206, Courthouse	Bardwell	42023
021	Carroll	(502) 732-5448	Courthouse, 440 Main Street	Carrollton	41008
022	Carter	(606) 474-5663	Courthouse, Room 214	Grayson	41143
023	Casey	(606) 787-7621	P.O. Box 38	Liberty	42539
024	Christian	(270) 887-4115	P.O. Box 96, 501 South Main Street, Courthouse Annex	Hopkinsville	42241
025	Clark	(859) 745-0250	Courthouse, 34 South Main Street	Winchester	40391
026 027	Clay Clinton	(606) 598-3832	102 Richmond Road, Suite 200	Manchester	40962 42602
027 028	Crittenden	(606) 387-5938 (270) 965-4598	100 Cross Street, Courthouse, Room 217 Courthouse, 107 South Main Street	Albany Marion	42002 42064
028	Cumberland	(270) 864-5161	P.O. Box 431, Courthouse	Burkesville	42004
030	Daviess	(270) 685-8474	Courthouse, Room 102, 212 St. Ann Street	Owensboro	42303
031	Edmonson	(270) 597-2381	P.O. Box 37, 110 East Main Cross Street	Brownsville	42210-0037
032	Elliott	(606) 738-5090	P.O. Box 690, Courthouse, Main Street	Sandy Hook	41171
033	Estill	(606) 723-4569	Courthouse, 130 Main Street	Irvine	40336
034	Fayette	(859) 246-2722	101 E. Vine Street, Suite 600, Phoenix Bldg., 6th Floor	Lexington	40507
035	Fleming	(606) 845-1401	P.O. Box 94, Courthouse, 100 Court Square	Flemingsburg	41041
036	Floyd	(606) 886-9622	149 South Central Avenue, Room 5	Prestonsburg	41653
037	Franklin	(502) 875-8780	313 West Main Street, Courthouse Annex, Room 209	Frankfort	40601
038	Fulton	(270) 236-2548	2216 Myron Cory Drive, Suite 2	Hickman	42050
039	Gallatin	(859) 567-5621	P.O. Box 470, Courthouse, 200 Washington Street	Warsaw	41095
040	Garrard	(859) 792-3291	Courthouse, 15 Public Square, Suite 1	Lancaster	40444
041	Grant	(859) 824-6511	Courthouse, 101 North Main Street, Room 2	Williamstown	41097
042	Graves	(270) 247-3301	101 East South Street, Courthouse Annex, Suite 5	Mayfield	42066
043	Grayson	(270) 259-4838	10 Public Square	Leitchfield	42754
044	Green	(270) 932-7518	103 South First Street	Greensburg	42743
045 046	Greenup Hancock	(606) 473-9984	Courthouse, Room 209, 301 Main Street, Box 4 P.O. Box 523, Co. Admin. Bldg., 225 Main Cross Street	Greenup Hawesville	41144 42348
040 047	Hardin	(270) 927-6846 (270) 765-2129	P.O. Box 70, 14 Public Square, Suite 2	Elizabethtown	42348
047	Harlan	(606) 573-1990	P.O. Box 209, 205 East Central Street	Harlan	40831
049	Harrison	(859) 234-7133	P.O. Box 53, Courthouse Annex, 313 Oddville Avenue	Cynthiana	41031
050	Hart	(270) 524-2321	P.O. Box 566, 118 East Union Street	Munfordville	42765
051	Henderson	(270) 827-6024	P.O. Box 2003, 20 North Main Street	Henderson	42419-2003
052	Henry	(502) 845-5740	P.O. Box 11, 23 South Property Road	New Castle	40050
053	Hickman	(270) 653-5521	110 East Clay, Courthouse	Clinton	42031
054	Hopkins	(270) 821-3092	25 East Center Street	Madisonville	42431-2077
055	Jackson	(606) 287-7634	P.O. Box 249, 101 Main Street	McKee	40447
056	Jefferson	(502) 574-6380	531 Court Place, 504 Fiscal Court Bldg.	Louisville	40202-3393
057	Jessamine	(859) 885-4931	P.O. Box 530, 116 North Main Street	Nicholasville	40340 or 40356
058	Johnson	(606) 789-2564	230 Court Street, Courthouse, Suite 229	Paintsville	41240
059	Kenton	(859) 392-1750	303 Court Street, Room 210	Covington	41011
060	Knott	(606) 785-5569	P.O. Box 1021, Courthouse	Hindman	41822
061	Knox	(606) 546-4113	P.O. Box 1509, Courthouse	Barbourville	40906
062	Larue	(270) 358-4202	209 West High Street, Courthouse	Hodgenville	42748
063	Laurel	(606) 864-2889	Courthouse, Room 127, 101 South Main Street	London	40741
			5		

COUNTY PVA PHONE NUMBERS AND ADDRESSES

Continued

Code County Phone Number Address City ZIP Code 064 Lee (66) 638-4743 Courthouse, 122 Suth Main Cross Street Louis 41230 065 Lee (66) 646-4105 PL Box 1008, 256 Main Street, Courthouse, Roon 10 Bentyville 41230 066 Lee (66) 646-4105 PL Box 1008, 256 Main Street, Soute 101 Wintechurg 41183 067 Liccher (66) 6796-222 121 Second Street, Suite 101 Wintechurg 41187 070 Lirogian (270) 726-8334 PO. Box 307, Courthouse Russellville 42081 071 Logan (270) 7388-7217 PO. Box 307, Courthouse Russellville 42033 073 McCracken (270) 444-712 Courthouse Annex, 61 Washington Street Padoville 42033 074 McCracken (270) 444-712 Courthouse, Note, Store 10, 201 F. Maple S. Stepsilowille 4237-76 075 Malson (60) 349-6108 PO. Box 307, Courthouse, 100 East Socond Street Richmond 40175-1436 076 Malson <	County			Continuea		
065 Lee (606) 422458 PO. Box 108, 256 Main Street, Curthouse, Room 10 Beattyville 41311 067 Letcher (606) 672-2452 156 Main Street, Suite 105 Whitesburg 41858 068 Lewis (606) 796-362. 201 East Main Street, Suite 101 Vanceburg 41179 069 Lincoln (606) 796-362. 201 East Main Street, Suite 2 Smithland 42081 071 Logan (270) 288-324 PO. Box 77, Courthouse Smithland 42081 072 Lyon (270) 388-727 PO. Box 146, Courthouse, Rores Fiddyville 42033 073 McCreary (606) 376-5314 PO. Box 140, Courthouse, Rores Richmond 40475-1436 074 McCreary (606) 376-5314 PO. Box 341, Courthouse, Rores Richmond 40475-1436 076 Magoffin (606) 382-830 PO. Box 341, Courthouse, Rores Richmond 4073-1436 078 Maroin (706) 234-830 PO. Box 54, Lourthouse, Rores Inz Lebano 40303 079 Marshall (70	Code	County			City	
066 Leslic (606) 632-2456 P.O. Box 1891, Contrhouse H1749 067 Letcher (606) 635-4522 112 Second Street, Suite 101 Vanceburg 41175 069 Lincoln (606) 356-4523 121 Second Street, Suite 10 Vanceburg 44183 070 Livingston (270) 928-3234 P.O. Box 370, Courthouse Russell'ville 42203 071 Logan (270) 848-471 P.O. Box 370, Courthouse Russell'ville 42033 073 McCracken (270) 444-471 P.O. Box 160, Courthouse, 180 Fast Second Street Calhoun 42337 076 Macison (860) 349-6198 P.O. Box 170, Courthouse, Ste. 110, 201 F. Maple St. Salyersville 41465 078 Marion (270) 527-472 231 N. Spalding Avenue, Suite 202 Eahonn 40033 079 Marshall (270) 527-472 231 N. Spalding Avenue, Suite 202 Eahonn 40225 080 Marin (660) 584-5700 220 1/2 Stutton Street Maryville 41056 079 Marshall (270) 427-4152 S16 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
067 Letcher (606) 796-262 112 Second Street, Suite 101 Vanceburg 41179 069 Lincoln (606) 796-262 121 Second Street, Suite 101 Vanceburg 41179 070 Livingston (270) 928-254 PO. Box 77, Courthouse Smithland 42081 071 Logan (270) 728-334 PO. Box 77, Courthouse Smithland 42081 073 McCracken (270) 388-271 PO. Box 70, Courthouse Whiley City 42653 074 McCracken (270) 73-3291 PO. Box 740, Courthouse, 180 East Second Street Calhourn 42023 075 McLean (270) 673-3491 PO. Box 740, Courthouse, Ste. 110, 201 E. Maple St. Sniter Maria 41465 078 Marion (270) 623-401 223 N. Spading Avenue, Suite 202 Lebanon 40033 079 Marshall (270) 527-4728 1101 Main Street Marshall 40224 081 Marion (606) 288-2807 201 L2 Suiton Street Incz 41224 081 Mason (606) 788-3247 PO. Box 374, Cour						
068 Lewis (606) 786-262 112 Second Street, Suite 101 Yaneburg 41179 069 Livingston (270) 928-2534 PO. Box 377, Courthouse Stanford 40484 070 Logan (270) 726-5334 PO. Box 377, Courthouse Russell/ville 42276 073 McCracken (270) 444-471 PO. Box 376, Courthouse Russell/ville 42033 074 McCracken (270) 443-471 PO. Box 376, Courthouse, 180 East Second Street Calloom 422327 076 Madison (859) 623-5410 135 W. Irvine Street, Suite 103 Est Second Street Calloom 42023 077 Magoffin (606) 349-6198 PO. Box 170, Courthouse, Ste. 110, 201 F. Maple St. Salyersville 41465 078 Marin (270) 622-472 I101 Main Street, Suite 20 Benton 40033 079 Marshall (270) 527-4728 S16 Hillerest Drive, Suite 3 Brandenburg 40108 078 Marson (606) 543-5700 PO. Box 379, Courthouse, Aller Scockon Street Edmonton 42129 084						
009 Lincohn (606) 356-4530 201 East Main Street, Suite 2 Stanford ⁻¹ 40484 070 Livingston (270) 928-524 PO. Box 77, Courthouse Smithland 42081 071 Liyon (270) 388-271 PO. Box 148 Eddywille 42033 073 McCraety (606) 376-521 PO. Box 200, Courthouse, Annex, 621 Washington Street Whiley City 42653 075 McLean (270) 473-3291 PO. Box 200, Courthouse, Stee Stante 103 Richmond 40475-1436 077 Magfin (606) 394-2807 PO. Box 341, Courthouse, Stee 103 Richmond 40475-1436 078 Marion (270) 622-3401 PO. Box 341, Courthouse Eaton 40224 080 Martin (606) 298-2807 PO. Box 341, Courthouse Brandenburg 40103 082 Meade (270) 422-2178 1101 Main Street, Suite 3 Brandenburg 40108 083 Mcritic (606) 788-3207 PO. Box 341, I13 East Office Street Harrodburg 40330 084 Mercer (859) 738-373					0	
070 Livingston (270) 928-2524 P.O. Box 77, Courthouse Smithland 42081 071 Logan (270) 726-834 P.O. Box 307, Courthouse Russellville 42035 073 McCracken (270) 444-4712 Courthouse Annex, 621 Washington Street Padicuch 42003 074 McCracken (270) 737-5314 P.O. Box 509, Courthouse, 180 East Scool Street Calhoun 42327 076 Madson (859) 632-5410 135 W. Irvine Street, Suite 103 Superville 41465 077 Magoffin (606) 439-6198 P.O. Box 107, Courthouse, 180 East Scool Street Richmond 400475-1436 078 Marion (606) 548-1709 220 1/2 Stuton Street Maysville 41056 081 Marson (606) 548-3700 220 1/2 Stuton Street Maysville 41056 082 Meade (270) 432-178 \$161 Hillerest Drive, Suite 3 Brandenburg 40322 083 Meraice (590) 734-6330 P.O. Box 37, Courthouse, 100 East Stockton Street Harrodsburg 40322 084 Mereaie						
071 Logan (270) 22-8334 PO. Box 307, Courthouse Russellville 42276 072 Lyon (270) 484-712 Courthouse Annex, 621 Washington Street Paducah 42038 073 McCraery (060) 376-2514 PO. Box 069, Courthouse, 180 East Second Street Calhoun 42237 075 McLean (270) 737-3291 PO. Box 246, Courthouse, 180 East Second Street Calhoun 42237 076 Marion (270) 627-4278 1101 Main Street Bernion 42033 079 Marian (600) 220 PO. Box 341, Courthouse Bernion 42035 080 Martin (606) 564-3700 PO. Box 341, Courthouse Maryville 41056 083 Menifee (607) 748-431 PO. Box 341, Courthouse, 100 East Stockton Street Maryville 41056 084 Mercer (859) 734-633 PO. Box 341, Eouthouse, 100 East Stockton Street Harrodshurg 40322 084 Mercia (827) 432-461						
072 Lyön (270) 388-7271 P.O. Box 148 Eddyville 42038 073 McCracken (270) 444-4712 Courthouse Annex, 621 Washington Street Paducah 42003 074 McCrary (660) 376-2514 P.O. Box 609, Courthouse, 180 East Scoold Street Calhoum 42327 076 Madison (859) 623-5410 135 W. Irvine Street, Suite 103 Saverville Aldot 077 Magoffin (606) 439-6198 P.O. Box 107, Courthouse, Ste. 110, 201 F. Maple St. Salyerville 41465 078 Marion (270) 527-473 1101 Minn Street Benton 40032 081 Marson (606) 548-5109 220 1/2 Stuton Street Maysville 41056 083 Menifee (606) 784-5314 P.O. Box 341, I Scurthouse Erenchburg 40322 084 Merifee (606) 784-5314 P.O. Box 340, 113 East Office Street Harrodburg 40333 085 Meratellic (270) 432-3162 P.O. Box 37, Courthouse, 109 East Main Cross Greenville 42167-15434 086 Mortigonery						
073 McCreary (270) 444-4712 Courthouse Annex, 621 Washington Street Paducah 42003 074 McCreary (270) 273-3291 PO. Box 246, Courthouse, 180 East Second Street Calhoun 42327 075 Madison (270) 273-3291 PO. Box 246, Courthouse, 180 East Second Street Calhoun 42327 076 Madison (666) 349-6198 PO. Box 107, Courthouse, 180 Last Second Street Salyersville 41465 077 Magoffin (666) 5277-4728 1101 Main Street Benton 40033 079 Maritin (666) 564-3700 221 Visuton Street Maysville 411054 081 Mason (666) 768-3514 PO. Box 361, Courthouse, 100 East Stockton Street Haroaburg 40108 083 Merice (270) 432-3162 PO. Box 244, 113 East Office Street Haroaburg 40330 085 Metcale (270) 433-3464 PO. Box 57, Courthouse, 100 East Stockton Street Harooburg 402167-1548 087 Monigomery 498 (98-817) 444 Winis Street, Courthouse, 100 East Stockton Street Harooburg 42167-1548 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
074 McCreary (606) 376-2514 P.O. Box 609, Courthouse Whitey City 42633 075 McLean (270) 273-321 P.O. Box 246, Courthouse, 180 East Second Street Calhoun 42327 076 Magoffin (86) 349-618 P.O. Box 246, Courthouse, Ste: 110, 201 E. Maple St. Sulpersville 41465 077 Magoffin (270) 527-472 1101 Main Street Benton 42025 080 Marian (660) 594-3700 220 12 Sutton Street Maysville 41056 082 Meade (270) 422-418 516 Hillerest Drive, Suite 3 Brandenburg 4033 083 Merciere (660) 788-3314 P.O. Box 341, Courthouse, 100 East Stockton Street Harnodsburg 40322 084 Mercer (889) 734-6330 P.O. Box 370, Courthouse, 100 East Stockton Street Edmonton 42167-1548 085 Metcaffe (270) 432-3162 P.O. Box 540, Courthouse, 100 East Main Cross Greenville 42167-1548 086 Monrey (889) 494-8710 44 W. Main Street, Suite A0 Tompkinsville 41671 08						
075 McLean (270) 273-3291 P.O. Box 246, Courthouse, 180 Least Second Street Calhoun 42327 076 Magisom (289) 623-5410 135 W. Urivine Street, Suite 103 Richmond 40475.1436 077 Magoffin (66) 349-6198 P.O. Box 107, Courthouse, Suite 103 Richmond 40033 079 Marshall (270) 627-4728 1101 Main Street Benton 42025 080 Martin (660) 596-3700 220 12 Suton Street Maysville 41146 081 Mason (660) 768-3514 P.O. Box 361 Frenchburg 4033 083 Menifec (660) 768-3514 P.O. Box 361 Frenchburg 40330 084 Mercer (89) 798-8714 P.O. Box 361 Frenchburg 40330 085 Metcalfe (270) 432-316 P.O. Box 364, Courthouse, 100 East Stockton Street Hardmonton 42127-1548 087 Montgomery (270) 434-464 P.O. Box 57, Courthouse, 109 East Main Cross Greenville 42345 088 Morgan (660) 743-3349 P.O. Box 21						
076 Madison (859) 623-5410 135 W. Irvine Street, Suite 103 Richmond 40475-1436 077 Magoffin (200) 692-3401 221 N. Spalding Avenue, Suite 102 Lebanon 40033 079 Marishall (270) 527-472 1101 Mini Street Benton 42025 080 Marin (606) 564-3700 220 1/2 Sutton Street Bandenburg 41036 081 Mason (606) 564-3700 220 1/2 Sutton Street Maysville 41056 082 Meade (270) 422-178 516 HillCrest Drive, Suite 3 Brandenburg 4033 083 Mericer (606) 768-3514 P.O. Box 361, Courthouse, 100 East Stockton Street Edmonton 42167-1548 084 Mercer (270) 432-4162 P.O. Box 57, Courthouse, 100 East Stockton Street Edmonton 42167-1548 085 Monrgan (606) 743-334 P.O. Box 540, Courthouse, 100 East Main Cross Greenville 42167-1548 087 Muhlenberg (270) 338-464 P.O. Box 540, Courthouse, Main Street Carlisle 40011 090 Niclson						
077 Magrin (606) 349-6198 P.O. Box 107, Courthouse, Stre. 110, 201 E. Maple St. Salyersville 41465 078 Marion (270) 692-47728 1101 Main Street Benton 42025 080 Martin (600) 524-307 P.O. Box 341, Courthouse Inez 41224 081 Mason (600) 564-3700 220 1/2 Sutton Street Maysville 41056 082 Meade (270) 422-2178 516 Hillcrest Drive, Suite 3 Brandenburg 40108 083 Mericer (859) 734-6330 P.O. Box 347, Courthouse, 100 East Stockton Street Edmonton 42129 084 Morecer (859) 987.10 44 W. Main Street, Courthouse, 100 East Main Cross Greenville 42167-1548 087 Montgomery (599) 487.8710 44 W. Main Street, Courthouse, 100 East Main Cross Greenville 41472 086 Morgan (600) 733-3349 P.O. Box 347, Courthouse, 100 East Main Cross Greenville 41374 090 Nelson (502)<						
OT8 Marshall (270) 692-4401 223 N. Spakling avenue, Suite 202 Lebanon 40033 079 Marshall (270) 527-478 H101 Main Street Benton 42025 080 Marin (600) 282-2017 Stife Hillcrest Drive, Suite 3 Inerz 41224 081 Mason (600) 768-3514 P.O. Box 244, 113 East Office Street Franchburg 40332 084 Mercer (580) 74-6440 200 North Main Street, Suite 4 Harrodsburg 40333 085 Metcalfe (270) 432-464 200 North Main Street, Suite A Tompkinsville 42167-1548 087 Mongomery (859) 498-8710 44 W Main Street, Courthouse Annex Mt. Sterling 40353 088 Morgan (600) 432-3349 PO. Box 57. Courthouse, Main Street Carlisle 40311 091 Nicholas (592) 348-1810 113 East Strephen Foster Avenue Bardstown 40044 093 Oldham (502) 248-3735 PO. Box 21. Co						
079 Marshall (270) 527-4728 1101 Main Street Benton 42025 080 Marin (600) 952-307 PO. Box 341, Courthouse Incz 41224 081 Mason (600) 763-314 PO. Box 341, Courthouse, 100 Brandenburg 40108 083 Menifee (600) 763-514 PO. Box 361 For Box 361						
080 Martin (606) 298-2807 P.O. Box 341, Courthouse Inez 41224 081 Mason (606) 564-3700 220 1/2 Sutton Street Maysville 41056 082 Meade (270) 422-2178 516 Hillcrest Drive, Suite 3 Brandenburg 40108 083 Mercer (689) 738-4630 P.O. Box 36 Frenchburg 40322 084 Mercer (899) 734-6431 P.O. Box 399, Courthouse, 100 East Stockton Street Edmonton 42129 085 Motale (270) 432-3162 P.O. Box 939, Courthouse, 100 East Stockton Street Edmonton 42129 086 Morgan (606) 743-3149 P.O. Box 57, Courthouse Annex Mt. Sterling 40353 087 Moutgomery (859) 289-3735 P.O. Box 2, Courthouse, Main Street Carlisle 42345 090 Nelson (502) 348-1810 113 East Stephen Foster Avenue Bardstown 40004 091 Nicholas (502) 448-1712 Courthouse, Main Street, Room 6 Owenton 40359 095 Owsley (606) 632-625 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
081 Mason (606) 564-3700 220 1/2 Sutton Street Maysville 41056 082 Meade (270) 422-2178 516 Hildrest Drive, Suite 3 Brandenburg 40108 083 Merifee (606) 768-3514 P.O. Box 34 Dist Stockton Street Harrodsburg 40322 084 Metcalf (270) 432-3162 P.O. Box 434, 113 East Office Street Harrodsburg 403330 085 Motagomery (859) 988-710 44 Wain Street, Courthouse Annex Mt. Streing 40353 086 Morgan (606) 743-3349 P.O. Box 57, Courthouse Annex Mt. Streing 40353 089 Muhlenberg (270) 384-464 P.O. Box 54, Courthouse, 100 Fast Main Cross Greenville 42347 090 Nicholas (859) 289-373 P.O. Box 37 Booneville 43347 093 Olhina (502) 222-9320 110 West Jefferson Street LaGrange 40031 094 Owen (502) 6						
082 Meade (270) 422-2178 516 Hillerest Drive, Suite 3 Brandenburg 40108 083 Mericer (606) 788-3514 P.O. Box 244, 113 East Office Street Harrodsburg 40330 084 Mercer (270) 432-3162 P.O. Box 299, Courthouse, 100 East Stockton Street Edmonton 42129 086 Moorgen (270) 487-6401 200 North Main Street, Suite A Tompkinsville 42167-1548 087 Montgomery (859) 498-8710 444 W. Main Street, Courthouse Annex Mt. Sterling 40331 088 Morgan (502) 348-464 P.O. Box 57, Courthouse, Main Street Carlisle 40311 091 Nicholas (859) 289-3735 P.O. Box 24, 113 East Stephen Foster Avenue Bardstown 40041 092 Ohio (270) 284-433 P.O. Box 337 Hartford 42347 093 Oldham (502) 243.311 P.O. Box 337 Booneville 41314 094 Owenen (502) 444.41701<						
083 Menifee (606) 768-3514 P.O. Box 36 Frenchburg 40322 084 Mercer (859) 734-6330 P.O. Box 34, 113 East Office Street Harrodsburg 40330 085 Metcalfe (270) 437-640 200 North Main Street, Suite A Tompkinsville 42167-1548 086 Montgomery (859) 498-8710 44 Main Street, Suite A Mt. Sterfing 40333 088 Morgan (606) 743-3349 P.O. Box 57, Courthouse Annex Mt. Sterfing 40333 088 Mongan (200) 348-1810 113 East Stephen Foster Avenue Bardstown 40004 091 Nicholas (859) 289-3735 P.O. Box 57, Courthouse, 100 North Thomas Street LaGrange 40031 092 Ohio (270) 298-4433 P.O. Box 317 Harrdord 42347 093 Oldnam (502) 222-9320 110 West Jefferson Street LaGrange 40031 094 Owen (502) 484-5172 Courthouse, 100 North Thomas Street, Room 6 Owenton 41314 095 Pendleton (850) 654-6055<						
085 Metcalfe (270) 432-3162 P.O. Box 939, Courthouse, 100 East Stockton Street Edmonton 42129 086 Monroe (270) 487-6401 200 North Main Street, Suite A Tompkinsville 42167-1548 087 Montgomery (889) 498-8710 44 W. Main Street, Curthouse Annex Mt. Sterling 40353 088 Morgan (606) 743-3349 P.O. Box 57, Courthouse, 109 East Main Cross Greenville 42345 090 Nelson (502) 348-1810 113 East Stephen Foster Avenue Bardstown 40004 091 Nicholas (859) 289-3735 P.O. Box 2, Courthouse, Main Street Carlisle 40311 092 Ohio (270) 232-9320 110 West Jefferson Street LaGrange 40031 094 Owen (502) 348-45172 Courthouse, Nom 2 Falmouth 41040 095 Owsley (606) 593-6265 P.O. Box 377 Courthouse, Nom 2 Falmouth 41041 096 Pendleton (859) 654-6055 233 Main Street, Suite 303 Pikeville 41501 098 Pike <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
086 Monroe (270) 487-6401 200 North Main Street, Suite A Tompkinsville 42167-1548 087 Mongam (660) 743-3349 P.O. Box 57, Courthouse Annex Mt. Sterling 40353 088 Morgam (660) 743-3349 P.O. Box 57, Courthouse, 109 East Main Cross Greenville 42345 090 Nelson (502) 348-1810 113 East Stephen Foster Avenue Bardstown 40004 091 Nicholas (859) 289-3735 P.O. Box 2, Courthouse, Main Street Calrisle 40311 092 Ohio (270) 298-4433 P.O. Box 12, Courthouse, Main Street Laforange 40001 093 Oldham (502) 222-9320 110 West Jefferson Street Laforange 40311 094 Owen (502) 484-5172 Courthouse, 100 North Thomas Street, Room 6 Owenton 40359 095 Owsley (606) 432-6201 146 Main Street, Suite 210 Hazard 41701 097 Perry (606) 432-6201 146 Main Street, Suite 303 Pikewille 41501 099 Powell (606) 63-4			(859) 734-6330	P.O. Box 244, 113 East Office Street		
087 Montgomery (§59) 498-8710 44 W. Main Street, Courthouse Annex Mt. Sterling 40333 088 Morgan (606) 743-3349 P.O. Box 57, Courthouse, 109 East Main Cross West Liberty 41472 089 Muhlenberg (270) 338-4664 P.O. Box 546, Courthouse, 109 East Main Cross Greenville 42345 090 Nelson (502) 348-1810 113 East Stephen Foster Avenue Bardstown 40004 091 Nicholas (859) 229-9320 P.O. Box 2, Courthouse, Main Street Carlisle 40311 092 Ohio (270) 228-4433 P.O. Box 187 Hartford 42347 093 Oldham (502) 484-5172 Courthouse, 100 Nrth Thomas Street, Room 6 Owenton 40359 095 Owsley (606) 636-40914 481 Main Street, Suite 303 Pikewille 41501 099 Perry (606) 636-4184 P.O. Box 217, Courthouse, 204 Washington Street Stanton 40380 100 Puaski (606) 6	085	Metcalfe	(270) 432-3162	P.O. Box 939, Courthouse, 100 East Stockton Street		42129
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	086	Monroe	(270) 487-6401	200 North Main Street, Suite A	Tompkinsville	42167-1548
089Muhlenberg(270) 338-4664P.O. Box 546, Courthouse, 109 East Main CrossGreenville42345090Nelson(502) 348-1810113 East Stephen Foster AvenueBardstown40004091Nicholas(859) 289-3735P.O. Box 2, Courthouse, Main StreetCarlisle40311092Ohio(270) 298-4433P.O. Box 187Hartford42347093Oldham(502) 222-9320110 West Jefferson StreetLaGrange40031094Owen(502) 484-517Courthouse, 100 North Thomas Street, Room 6Owenton40359095Owsley(606) 593-6265P.O. Box 337Booneville41314096Pendleton(859) 654-6055233 Main Street, Courthouse Room 2Falmouth41040097Perry(606) 432-6201146 Main Street, Suite 210Hazard41701098Pike(606) 673-1812P.O. Box 217, Courthouse, 524 Washington StreetStanton40380100Pulaski(606) 674-1812P.O. Box 216, Courthouse, 205 East Main StreetMt. Olivet41064102Rockcastle(606) 724-5213P.O. Box 97, Courthouse, 205 East Main StreetMt. Vernon40456103Rowan(606) 784-551627 East Main Street, Courthouse, 204 East Main StreetMt. Vernon40351104Russell(270) 343-4395410 Monument Square, Suite 106Jamestown42629105Scott(502) 633-4403501 Washington StreetShelbyville40055107Simpson	087	Montgomery	(859) 498-8710	44 W. Main Street, Courthouse Annex	Mt. Sterling	40353
090 Nelson (502) 348-1810 113 East Stephen Foster Avenue Bardstown 40004 091 Nicholas (859) 289-3735 P.O. Box 187 Carlisle 40311 092 Ohio (270) 298-4433 P.O. Box 187 Hartford 42347 093 Oldham (502) 222-9320 110 West Jefferson Street LaGrange 40031 094 Owen (502) 484-5172 Courthouse, 100 North Thomas Street, Room 6 Owenton 40359 095 Owsley (606) 593-6265 P.O. Box 337 Booneville 41314 096 Pendleton (859) 654-6055 233 Main Street, Courthouse Room 2 Falmouth 41040 097 Perry (606) 432-6201 146 Main Street, Suite 210 Hazard 41701 098 Pike (606) 679-1812 P.O. Box 277, Courthouse, 624 Washington Street Stanton 40380 100 Pulaski (606) 724-5213 P.O. Box 217, Courthouse, 205 East Main Street Mt. Olivet 41064 012 Rockastle (606) 724-5213 P.O. Box 216, Courthouse,	088	Morgan	(606) 743-3349	P.O. Box 57, Courthouse	West Liberty	41472
091 Nicholas (859) 289-3735 P.O. Box 2, Courthouse, Main Street Carlisle 40311 092 Ohio (270) 298-4433 P.O. Box 187 Hartford 42347 093 Oldham (502) 222-9320 110 West Jefferson Street LaGrange 40031 094 Owen (502) 484-5172 Courthouse, 100 North Thomas Street, Room 6 Owenton 40359 095 Owsley (606) 593-6265 P.O. Box 337 Booneville 41314 096 Pendleton (859) 654-6055 233 Main Street, Courthouse Room 2 Falmouth 41040 097 Perry (606) 634-184 P.O. Box 277, Courthouse, 524 Washington Street Stanton 40380 100 Pulaski (606) 6724-5213 P.O. Box 216, Courthouse, 205 East Main Street Mt. Viewet 41064 102 Rockcastle (606) 784-5213 P.O. Box 977, Courthouse, Suite 206 Georgetown 40351 103 Rowan (606) 784-521 627 East Main Street, Courthouse, Suite 206 Georgetown 40351 104 Russell (270) 343-4395		Muhlenberg	(270) 338-4664		Greenville	42345
$\begin{array}{cccccccccccccccccccccccccccccccccccc$			(502) 348-1810			
$\begin{array}{cccccccccccccccccccccccccccccccccccc$						
095Owsley(606) 593-6265P.O. Box 337Booneville41314096Pendleton(859) 654-6055233 Main Street, Courthouse Room 2Falmouth41040097Perry(606) 432-6201481 Main Street, Suite 210Hazard41701098Pike(606) 6432-6201146 Main Street, Suite 303Pikeville41501099Powell(606) 663-4184P.O. Box 277, Courthouse, 524 Washington StreetStanton40380100Pulaski(606) 679-1812P.O. Box 216, Courthouse AnnexMt. Olivet41064102Rockcastle(606) 724-5213P.O. Box 216, Courthouse, 205 East Main StreetMt. Olivet41064102Rockcastle(606) 784-5512627 East Main Street, CourthouseMorehead40351103Rowan(606) 784-5512627 East Main Street, CourthouseMorehead40351104Russell(270) 384-4395410 Monument Square, Suite 106Jamestown42629105Scott(502) 863-7885101 East Main Street, Courthouse, Suite 206Georgetown40324106Shelby(502) 633-4403501 Washington StreetShelbyville40065107Simpson(270) 386-261P.O. Box 425, Courthouse, 208 Kain StreetTaylorsville40071109Taylor(270) 625-3811Courthouse, 203 North Court StreetCampbellsville422135108Spencer(502) 255-3592P.O. Box 131, Courthouse, 100 West Main StreetMorganfield42437111 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$						
097 Perry (606) 436-4914 481 Main Street, Suite 210 Hazard 41701 098 Pike (606) 432-6201 146 Main Street, Suite 303 Pikeville 41501 099 Powell (606) 663-4184 P.O. Box 277, Courthouse, 524 Washington Street Stanton 40380 100 Pulaski (606) 6724-5213 P.O. Box 216, Courthouse Annex Mt. Olivet 41064 102 Rockcastle (606) 784-5512 627 East Main Street, Courthouse, 205 East Main Street Mt. Vernon 40456 103 Rowan (606) 784-5512 627 East Main Street, Courthouse Morehead 40351 104 Russell (270) 343-4395 410 Monument Square, Suite 106 Jamestown 42629 105 Scott (502) 863-7885 101 East Main Street, Courthouse, Suite 206 Georgetown 40324 106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 546-4261 P.O. Box 425, Courthouse, 2 Mest Main Street Taylorsville 40071 106 Shel						
098 Pike (606) 432-6201 146 Main Street, Suite 303 Pikeville 41501 099 Powell (606) 663-4184 P.O. Box 277, Courthouse, 524 Washington Street Stanton 40380 100 Pulaski (606) 679-1812 P.O. Box 210, Courthouse, 524 Washington Street Stanton 40380 101 Rockcastle (606) 724-5213 P.O. Box 216, Courthouse Annex Mt. Olivet 41064 102 Rockcastle (606) 784-5512 627 East Main Street, Courthouse Morehead 40351 104 Russell (270) 343-4395 410 Monument Square, Suite 106 Jamestown 42629 105 Scott (502) 863-7855 101 East Main Street, Courthouse, Suite 206 Georgetown 40324 106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 586-4261 P.O. Box 425, Courthouse, 208 North Court Street Taylorsville 40071 109 Taylor (270) 465-5811 Courthouse, 203 North Court Street Campbellsville 42218 110						
099 Powell (606) 663-4184 P.O. Box 277, Courthouse, 524 Washington Street Stanton 40380 100 Pulaski (606) 679-1812 P.O. Box 110 Somerset 42502 101 Robertson (606) 724-5213 P.O. Box 216, Courthouse Annex Mt. Olivet 41064 102 Rockcastle (606) 784-5512 627 East Main Street, Courthouse Morehead 40351 104 Russell (270) 343-4395 410 Monument Square, Suite 106 Jamestown 42629 105 Scott (502) 863-7885 101 East Main Street, Courthouse, Suite 206 Georgetown 40324 106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 586-4261 P.O. Box 424, Courthouse, 2West Main Street Taylorsville 40071 109 Taylor (502) 63-4403 501 Washington Street Campbellsville 42135 108 Spencer (502) 477-3207 P.O. Box 425, Courthouse, 2West Main Street Taylorsville 40071 109 Taylor						
101 Robertson (606) 724-5213 P.O. Box 216, Courthouse Annex Mt. Olivet 41064 102 Rockcastle (606) 256-4194 P.O. Box 977, Courthouse, 205 East Main Street Mt. Vernon 40456 103 Rowan (606) 784-5512 627 East Main Street, Courthouse Morehead 40351 104 Russell (270) 343-4395 410 Monument Square, Suite 106 Jamestown 42629 105 Scott (502) 863-7885 101 East Main Street, Courthouse, Suite 206 Georgetown 40324 106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 586-4261 P.O. Box 424, Courthouse, 20 Hor Taylorsville 40071 108 Spencer (502) 477-3207 P.O. Box 425, Courthouse, 2 West Main Street Taylorsville 40071 109 Taylor (270) 465-5811 Courthouse, 203 North Court Street Campbellsville 42218 110 Todd (270) 252-3271 P.O. Box 137, Courthouse Cadiz 42220 1111 Trigg <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
102 Rockcastle (606) 256-4194 P.O. Box 977, Courthouse, 205 East Main Street Mt. Vernon 40456 103 Rowan (606) 784-5512 627 East Main Street, Courthouse Morehead 40351 104 Russell (270) 343-4395 410 Monument Square, Suite 106 Jamestown 42629 105 Scott (502) 863-7885 101 East Main Street, Courthouse, Suite 206 Georgetown 40324 106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 586-4261 P.O. Box 424, Courthouse Annex, 2nd Floor - - 103 West Cedar Franklin 42135 108 Spencer (502) 477-3207 P.O. Box 425, Courthouse, 2 West Main Street Taylorsville 40071 109 Taylor (270) 465-5811 Courthouse, 203 North Court Street Campbellsville 42218 110 Todd (270) 255-3592 P.O. Box 131, Courthouse Cadiz 42220 111 Trigg (270) 389-1933 P.O. Box 1269, 429 East Tenth Avenue Bowling Green						
103 Rowan (606) 784-5512 627 East Main Street, Courthouse Morehead 40351 104 Russell (270) 343-4395 410 Monument Square, Suite 106 Jamestown 42629 105 Scott (502) 863-7885 101 East Main Street, Courthouse, Suite 206 Georgetown 40324 106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 586-4261 P.O. Box 424, Courthouse Annex, 2nd Floor Franklin 42135 108 Spencer (502) 477-3207 P.O. Box 425, Courthouse, 2 West Main Street Taylorsville 40071 109 Taylor (270) 265-9966 P.O. Box 593, Courthouse Elkton 42220 111 Trigg (270) 522-3271 P.O. Box 1776 Cadiz 4211 112 Trimble (502) 255-3592 P.O. Box 177, Courthouse, 100 West Main Street Morganfield 42437 114 Warren (270) 843-3268 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 115 Washington						
104 Russell (270) 343-4395 410 Monument Square, Suite 106 Jamestown 42629 105 Scott (502) 863-7885 101 East Main Street, Courthouse, Suite 206 Georgetown 40324 106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 586-4261 P.O. Box 424, Courthouse Annex, 2nd Floor Franklin 42135 108 Spencer (502) 477-3207 P.O. Box 425, Courthouse, 2 West Main Street Taylorsville 40071 109 Taylor (270) 265-9966 P.O. Box 593, Courthouse Elkton 42220 111 Trigg (270) 522-3271 P.O. Box 1776 Cadiz 42211 112 Trimble (502) 255-3592 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 113 Union (270) 843-3268 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 115 Washington (859) 336-5420 Courthouse, 120 East Main Street Springfield 40069 116 Wayne (606) 348-6621 55 North Main Street, Suite 107 Monticello 42633 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
105 Scott (502) 863-7885 101 East Main Street, Courthouse, Suite 206 Georgetown 40324 106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 586-4261 P.O. Box 424, Courthouse Annex, 2nd Floor Franklin 42135 108 Spencer (502) 477-3207 P.O. Box 425, Courthouse, 2 West Main Street Taylorsville 40071 109 Taylor (270) 465-5811 Courthouse, 203 North Court Street Campbellsville 42220 111 Trigg (270) 265-9966 P.O. Box 1776 Cadiz 42220 111 Trigg (270) 522-3271 P.O. Box 131, Courthouse, 100 West Main Street Morganfield 42437 112 Trimble (502) 255-3592 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 113 Union (270) 843-3268 P.O. Box 1269, 429 East Main Street Morganfield 42437 114 Warren (270) 639-7016 P.O. Box 88, Courthouse, 200 Main Street Springfield 40069 115					-	
106 Shelby (502) 633-4403 501 Washington Street Shelbyville 40065 107 Simpson (270) 586-4261 P.O. Box 424, Courthouse Annex, 2nd Floor Franklin 42135 108 Spencer (502) 477-3207 P.O. Box 425, Courthouse, 2 West Main Street Taylorsville 40071 109 Taylor (270) 465-5811 Courthouse, 203 North Court Street Campbellsville 42218 110 Todd (270) 265-9966 P.O. Box 593, Courthouse Elkton 42220 111 Trigg (270) 522-3271 P.O. Box 1776 Cadiz 42211 112 Trimble (502) 255-3592 P.O. Box 177, Courthouse, 100 West Main Street Morganfield 42437 113 Union (270) 843-3268 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 115 Washington (859) 336-5420 Courthouse, 120 East Main Street Morganfield 420437 114 Warren (270) 639-7016 P.O. Box 88, Courthouse Dixon 42409 116 Wayne (606) 348-						
107Simpson (270) 586-4261P.O. Box 424, Courthouse Annex, 2nd Floor 103 West CedarFranklin 42135 108 Spencer (502) 477-3207P.O. Box 425, Courthouse, 2 West Main StreetTaylorsville 40071 109 Taylor (270) 465-5811Courthouse, 203 North Court StreetCampbellsville 42218 110 Todd (270) 265-9966P.O. Box 593, CourthouseElkton 42220 111 Trigg (270) 522-3271P.O. Box 1776Cadiz 42211 112 Trimble (502) 255-3592P.O. Box 131, CourthouseBedford40006 113 Union (270) 889-1933P.O. Box 1269, 429 East Tenth AvenueBowling Green $42102-1269$ 114 Warren (270) 843-3268P.O. Box 1269, 429 East Tenth AvenueBowling Green $42102-1269$ 115 Washington(859) 336-5420Courthouse, 120 East Main StreetSpringfield 40069 116 Wayne (606) 348-662155 North Main Street, Suite 107Monticello 42633 117 Webster (270) 639-7016P.O. Box 88, Courthouse, 200 Main Street, Suite 1Williamsburg 40769 118 Whitley (606) 648-6923Courthouse, 10 Court Street, P.O. Box 155Campton 41301						
108 Spencer (502) 477-3207 P.O. Box 425, Courthouse, 2 West Main Street Taylorsville 40071 109 Taylor (270) 465-5811 Courthouse, 203 North Court Street Campbellsville 42718 110 Todd (270) 265-9966 P.O. Box 593, Courthouse Elkton 42220 111 Trigg (270) 522-3271 P.O. Box 1776 Cadiz 42211 112 Trimble (502) 255-3592 P.O. Box 131, Courthouse, 100 West Main Street Morganfield 42437 113 Union (270) 843-3268 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 115 Washington (859) 336-5420 Courthouse, 120 East Main Street Springfield 40069 116 Wayne (606) 348-6621 55 North Main Street, Suite 107 Monticello 42633 117 Webster (270) 639-7016 P.O. Box 462, Courthouse, 200 Main Street, Suite 1 Williamsburg 40769 118 Whitley (606) 549-6008 P.O. Box 462, Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
109Taylor(270) 465-5811Courthouse, 203 North Court StreetCampbellsville42718110Todd(270) 265-9966P.O. Box 593, CourthouseElkton42220111Trigg(270) 522-3271P.O. Box 1776Cadiz42211112Trimble(502) 255-3592P.O. Box 131, CourthouseBedford40006113Union(270) 843-3268P.O. Box 177, Courthouse, 100 West Main StreetMorganfield42437114Warren(270) 843-3268P.O. Box 1269, 429 East Tenth AvenueBowling Green42102-1269115Washington(859) 336-5420Courthouse, 120 East Main StreetSpringfield40069116Wayne(606) 348-662155 North Main Street, Suite 107Monticello42633117Webster(270) 639-7016P.O. Box 88, Courthouse, 200 Main Street, Suite 1Williamsburg40769118Whitley(606) 549-6008P.O. Box 462, Courthouse, 200 Main Street, Suite 1Williamsburg40769119Wolfe(606) 668-6923Courthouse, 10 Court Street, P.O. Box 155Campton41301						
110Todd(270) 265-9966P.O. Box 593, CourthouseElkton42220111Trigg(270) 522-3271P.O. Box 1776Cadiz4211112Trimble(502) 255-3592P.O. Box 131, CourthouseBedford40006113Union(270) 389-1933P.O. Box 177, Courthouse, 100 West Main StreetMorganfield42437114Warren(270) 843-3268P.O. Box 1269, 429 East Tenth AvenueBowling Green42102-1269115Washington(859) 336-5420Courthouse, 120 East Main StreetSpringfield40069116Wayne(606) 348-662155 North Main Street, Suite 107Monticello42633117Webster(270) 639-7016P.O. Box 88, Courthouse, 200 Main Street, Suite 1Williamsburg40769118Whitley(606) 549-6008P.O. Box 462, Courthouse, 200 Main Street, Suite 1Williamsburg40769119Wolfe(606) 668-6923Courthouse, 10 Court Street, P.O. Box 155Campton41301						
111 Trigg (270) 522-3271 P.O. Box 1776 Cadiz 42211 112 Trimble (502) 255-3592 P.O. Box 131, Courthouse Bedford 40006 113 Union (270) 389-1933 P.O. Box 177, Courthouse, 100 West Main Street Morganfield 42437 114 Warren (270) 843-3268 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 115 Washington (859) 336-5420 Courthouse, 120 East Main Street Springfield 40069 116 Wayne (606) 348-6621 55 North Main Street, Suite 107 Monticello 42633 117 Webster (270) 639-7016 P.O. Box 462, Courthouse, 200 Main Street, Suite 1 Dixon 42409 118 Whitley (606) 549-6008 P.O. Box 462, Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
112 Trimble (502) 255-3592 P.O. Box 131, Courthouse Bedford 40006 113 Union (270) 389-1933 P.O. Box 177, Courthouse, 100 West Main Street Morganfield 42437 114 Warren (270) 843-3268 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 115 Washington (859) 336-5420 Courthouse, 120 East Main Street Springfield 40069 116 Wayne (606) 348-6621 55 North Main Street, Suite 107 Monticello 42633 117 Webster (270) 639-7016 P.O. Box 462, Courthouse, 200 Main Street, Suite 1 Dixon 42409 118 Whitley (606) 549-6008 P.O. Box 462, Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
113 Union (270) 389-1933 P.O. Box 177, Courthouse, 100 West Main Street Morganfield 42437 114 Warren (270) 843-3268 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 115 Washington (859) 336-5420 Courthouse, 120 East Main Street Springfield 40069 116 Wayne (606) 348-6621 55 North Main Street, Suite 107 Monticello 42633 117 Webster (270) 639-7016 P.O. Box 88, Courthouse, 200 Main Street, Suite 1 Dixon 42409 118 Whitley (606) 668-6923 Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
114 Warren (270) 843-3268 P.O. Box 1269, 429 East Tenth Avenue Bowling Green 42102-1269 115 Washington (859) 336-5420 Courthouse, 120 East Main Street Springfield 40069 116 Wayne (606) 348-6621 55 North Main Street, Suite 107 Monticello 42633 117 Webster (270) 639-7016 P.O. Box 88, Courthouse, 200 Main Street, Suite 1 Dixon 42409 118 Whitley (606) 549-6008 P.O. Box 462, Courthouse, 200 Main Street, Suite 1 Williamsburg 40769 119 Wolfe (606) 668-6923 Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
115 Washington (859) 336-5420 Courthouse, 120 East Main Street Springfield 40069 116 Wayne (606) 348-6621 55 North Main Street, Suite 107 Monticello 42633 117 Webster (270) 639-7016 P.O. Box 88, Courthouse Dixon 42409 118 Whitley (606) 549-6008 P.O. Box 462, Courthouse, 200 Main Street, Suite 1 Williamsburg 40769 119 Wolfe (606) 668-6923 Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
116 Wayne (606) 348-6621 55 North Main Street, Suite 107 Monticello 42633 117 Webster (270) 639-7016 P.O. Box 88, Courthouse Dixon 42409 118 Whitley (606) 549-6008 P.O. Box 462, Courthouse, 200 Main Street, Suite 1 Williamsburg 40769 119 Wolfe (606) 668-6923 Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
117 Webster (270) 639-7016 P.O. Box 88, Courthouse Dixon 42409 118 Whitley (606) 549-6008 P.O. Box 462, Courthouse, 200 Main Street, Suite 1 Dixon 40769 119 Wolfe (606) 668-6923 Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
118 Whitley (606) 549-6008 P.O. Box 462, Courthouse, 200 Main Street, Suite 1 Williamsburg 40769 119 Wolfe (606) 668-6923 Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
119 Wolfe (606) 668-6923 Courthouse, 10 Court Street, P.O. Box 155 Campton 41301						
120 woodfold $(0.59) 0.75-4101$ Coulthouse, Room 100, 105 Main Street Versames 40383						
	120	woodioid	(039) 0/3-4101	Courniouse, Room 108, 103 Main Street	versames	40383

STATE VALUATION BRANCH, FRANKFORT 40620: (502) 564-8175

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

Division of State Valuation See Instructions	61A200 (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE	PUBLIC		CE COMPANY		RTY TAX RETUR 31, 2009	Offic		t be filed with the Valuation betweer oril 30, 2010.
Type of Public Service Company Type of Public Service Company Type of Ownership Dirorign Dirorign Comportion Portnership Dirorign Comportion Portnership Dirorign Comportion Portnership Dirorign City Address 1 Address 2 City City City City City City State ZIP Code FEIN Comportion Preaudit	Office of Property Valuation Division of State Valuation			➤ See Inst	ructions			APRIL	. 2010
11 12 12 13 14 15 19 17 27 27 27 27 20 20 20 20 20 20 20 20 20 20 20 20 20	Frankfort, KY 40620							ѕ м т и	
[25: 36: 27: 36: 2] 30 Type of Public Service Company Type of Public Service Company Type of Ovnership □ Corporation □ Partnership □ Individual Address 1 Postmark Address 2 City State ZIP Code FEIN Contact Person Presudit Presudit Presudit Phone EA Address 1 Presudit Address 1 Address 1 Presudit Presudit Name 2 Tax Agent Asses Presudit Presudit Orty EA ZIP Code FEIN Presudit City State ZIP Code FEIN Presudit In the grace porticin of the component in the core most of house or or include one. Phone EA E-Mail Presudit in the grace porticin of the core component in the core most of the core component in the core component in the core component in the								11 12 13 1	4 15 16 17
Type of Ownership Individual Corporation D'arrineship Individual S Corporation D'arrineship Individual S Corporation D'arrineship Individual Address 1					7			18 19 20 2 25 26 27 2	¹ 22 23 24 8 2 ⁽ 30
Type of Ownership Individual Corporation D'arrineship Individual S Corporation D'arrineship Individual S Corporation D'arrineship Individual Address 1					True of	Dublic Comics Com			
Importation Importation Importation Importation Importation Taxpayer Name 1 Importation Importation Importation Importation Importation Address 1 Importation Impo					Type of	Public Service Com	грапу		
Taxpayer Name I IEAVE BLANK Name 2 GNC Address 1 Postmark Address 1 Postmark Address 2 Image: Control of the system of the s					□ Forei □ Corpo	gn oration □Partnersh	-	ridual	
Name 2 GNC Address 1 Postmark Address 2 Image: City im	Taxpayer Name 1					poration LLC		LEA	
Address 1 Postmark Address 2 Postmark City State ZIP Code FEIN Image: Contact Person Contact Person Fax E-Mail Preaudit (LEA	VE BLANK
Address 2 Postmark City State ZIP Code FEIN Contact Person Preaudit Phone Fax () () Tax Agent Name 1 Name 2 Address 1 Address 1 Address 2 Address 2 Contact Person Preaudit Phone () Contract Person Preaudit Name 2 Address 1 Address 2 Address 2 Contact Person Phone (_) City State ZIP Code FEIN Contact Person Phone (_) (_) Contact Person Phone (_) (_) (_) Phone (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) (_) </td <td>Name 2</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>GNC</td> <td></td>	Name 2							GNC	
Address 2 Image: State of the second sec	Address 1							Postmark	
Contact Person Preaudit Phone (()) Fax () E-Mail Tax Agent Name 1 Taxpayers completing this return must have current power of attorne on file with the Kentuck Department of Revenue or include one. Contact Person Fax E-Mail Contact Person Phone () Fax () E-Mail Contact Person Contact Person Phone () Fax Agent Address Other Contact Person Contact Person Phone () Fax Agent Address Other Contact Person Contact Person Phone () Fax Agent Address Other No No If yes, submit organizational chart and informational reports. (KRS 136.130 and 136.140) Yes No Hyes, submit organizational chart and informational report. (RS 136.140) Yes No Hyes, submit organizational chart and informational report. Revenue Form 61A209 or Revenue Form 61A200, in	Address 2							TOSTITATK	
Preaudit Phone (_) Tax Agent Name 1 Name 2 Address 1 Address 1 Address 2 City State ZIP Code FEIN Contact Person Phone (_) Fax (_) State ZIP Code FEIN return must have current power of attorner or include one. Phone (_) E-Mail Which address above is to be used for mailing the assessment notice, tax bills and certifications? Tax Agent Address Which address above is to be used for mailing the assessment notice, tax bills and certifications? Tax Agent Address Is your company affiliated with any other companies? (Parent/Subs) If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140) Has an independent authority or agency valued your property? If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140) Has pour company affiel bank-rupty within the last three years? If yes, provide the district in which the case was filed, the petition date and the case number. Do you intend to claim the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit?	City		State	ZIP Code		FEIN			
() () Tax Agent Name 1 Name 2 Taxpayers completin this return must completing thire agency portion i order to maintain a agent status. Address 1	Contact Person			1		1		Preaudit	
Image: Name 2 Taxpayers completing this return must complete the agency portion is order to maintain a agent status. Address 1 order to maintain a agent status. Address 2 Agents completing this return must have current power of attorned on file with the Kentuck Department of Revenue or include one. Contact Person Fax Phone Fax (_) E-Mail Which address above is to be used for mailing the assessment notice, tax bills and certifications? Tax Agent Address Which address above is to be used for mailing the assessment notice, tax bills and certifications? Tax Agent Address Which address above is to be used for mailing the assessment notice, tax bills and certifications? Tax Agent Address I syour company affiliated with any other companies? (Parent/Subs) If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140) Has the company or a fraction thereof sold, been purchased or merged within the last year? If yes, complete the appropriate informational report. (Revenue Form 61A209 or Revenue Form 61A210, included in this packet. Has por company filed bankruptcy within the last three years? If yes, provide a copy of the Coal Incentive Tax Credit? If yes, provide the district in which the case was filed, the petition date and the case number. Do you intend to claim the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit? If yes, provide a copy of the transition dura of the trans. I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me an	Phone	Fax	``		E-Mail				
Image: Name 2 Taxpayers completing this return must complete the agency portion is order to maintain a agent status. Address 1 order to maintain a agent status. Address 2 Agents completing this return must have current power of attorned on file with the Kentuck Department of Revenue or include one. Contact Person Fax Phone Fax (_) E-Mail Which address above is to be used for mailing the assessment notice, tax bills and certifications? Tax Agent Address Which address above is to be used for mailing the assessment notice, tax bills and certifications? Tax Agent Address Which address above is to be used for mailing the assessment notice, tax bills and certifications? Tax Agent Address I syour company affiliated with any other companies? (Parent/Subs) If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140) Has the company or a fraction thereof sold, been purchased or merged within the last year? If yes, complete the appropriate informational report. (Revenue Form 61A209 or Revenue Form 61A210, included in this packet. Has por company filed bankruptcy within the last three years? If yes, provide a copy of the Coal Incentive Tax Credit? If yes, provide the district in which the case was filed, the petition date and the case number. Do you intend to claim the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit? If yes, provide a copy of the transition dura of the trans. I declare under penalties of perjury that this return, including any accompanying schedules and statements, has been examined by me an	Tax Agent Name 1	()						
Address 1 order to maintain a agent status. Address 2 Address 2 City State City State Contact Person FEIN Phone () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () () <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>this return</td> <td>n must complete</td>								this return	n must complete
Agents completing thi City State Contact Person Phone () Phone () Fax () Bayent Address Bayent Address Other Is your company affiliated with any other companies? (Parent/Subs) If yes, submit or ganizational chart and informational reports. (KRS 136.130 and 136.140) Has an independent authority or agency valued your property? If yes, submit or conjorational reports. (KRS 136.130 and 136.140) Augent Address By our company affiliated with any other companies? By our company affiliated with any other porters. Contact Person By our company affiliated with any other porters. Augent Address By our company affiliated port. Augent Addre	Address 1							order to	maintain an
City State ZIP Code FEIN return must have current power of attorne on file with the Kentuck Department of Revenu or include one. Contact Person Fax E-Mail Department of Revenu or include one. Phone Fax E-Mail Department of Revenu or include one. Which address above is to be used for mailing the assessment notice, tax bills and certifications? racture of Revenu or include one. Tax Agent Address Other	Address 2							Agents c	ompleting this
Contact Person Department of Revenu or include one. Phone Fax E-Mail () E-Mail or include one. Which address above is to be used for mailing the assessment notice, tax bills and certifications?	City		State	ZIP Code		FEIN		return	must have a
Phone Fax E-Mail or include one. Which address above is to be used for mailing the assessment notice, tax bills and certifications? Taxpayer Address Other Tax Agent Address Is your company affiliated with any other companies? (Parent/Subs) If yes, submit organizational chart and informational reports. (KRS 136.130 and 136.140) Has an independent authority or agency valued your property? If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140) Has the company or a fraction thereof sold, been purchased or merged within the last year? If yes, complete the appropriate informational report, Revenue Form 61A200 or Revenue Form 61A210, included in this packet. Has your company filed bankruptcy within the last three years? If yes, provide the district in which the case was filed, the petition date and the case number. Do you intend to claim the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit? If 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.	Contact Person			1		1			•
() () Which address above is to be used for mailing the assessment notice, tax bills and certifications? Taxpayer Address Tax Agent Address Is your company affiliated with any other companies? (Parent/Subs) Yes If yes, submit organizational chart and informational reports. (KRS 136.130 and 136.140) Has an independent authority or agency valued your property? Yes If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140) Has the company or a fraction thereof sold, been purchased or merged within the last year? Yes If yes, complete the appropriate informational report, Revenue Form 61A209 or Revenue Form 61A210, included in this packet. Has your company filed bankruptcy within the last three years? Yes If yes, provide the district in which the case was filed, the petition date and the case number. Yes Do you intend to claim the Coal Incentive Tax Credit? Yes If yes, provide a copy of the Coal Incentive Tax Credit Certificate. (KRS 141.0405) Yes 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.	Phone	Fax			F-Mail				
□ Taxpayer Address □ Other	()	()		E mui				
Is your company affiliated with any other companies? (Parent/Subs) I Yes No If yes, submit organizational chart and informational reports. (KRS 136.130 and 136.140) Yes No 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) Yes No 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. No Has your company filed bankruptcy within the last three years? Yes No If yes, provide the district in which the case was filed, the petition date and the case number. No No 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 141.0405) No 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. Under the penalties of perjury that this return.	□ Taxpayer Address	r mailing			bills and c	ertifications?			
If yes, submit organizational chart and informational reports. (KRS 136.130 and 136.140) Has an independent authority or agency valued your property? If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140) Has the company or a fraction thereof sold, been purchased or merged within the last year? Yes No If yes, complete the appropriate informational report, Revenue Form 61A209 or Revenue Form 61A210, included in this packet. Has your company filed bankruptcy within the last three years? Has your company filed bankruptcy within the last three years? If yes, provide the district in which the case was filed, the petition date and the case number. Do you intend to claim the Coal Incentive Tax Credit? If yes, provide a copy of the Coal Incentive Tax Credit Certificate. (KRS 141.0405) 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.	-	41		Doment/Cark a)					
If yes, submit a copy of the appraisal report. (KRS 136.130 and 136.140) Has the company or a fraction thereof sold, been purchased or merged within the last year? Yes No If yes, complete the appropriate informational report, Revenue Form 61A209 or Revenue Form 61A210, included in this packet. Has your company filed bankruptcy within the last three years? Yes No If yes, provide the district in which the case was filed, the petition date and the case number. Do you intend to claim the Coal Incentive Tax Credit? Yes No If yes, provide a copy of the Coal Incentive Tax Credit Certificate. (KRS 141.0405) 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.	If yes, submit organizational chart and	informatio	onal report	s. (KRS 136.130 a	and 136.14				
If yes, complete the appropriate informational report, Revenue Form 61A209 or Revenue Form 61A210, included in this packet. Has your company filed bankruptcy within the last three years? Yes No If yes, provide the district in which the case was filed, the petition date and the case number. Yes No 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 141.0405) No 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. I	If yes, submit a copy of the appraisal re	eport. (KR	S 136.130	and 136.140)					
If yes, provide the district in which the case was filed, the petition date and the case number. Do you intend to claim the Coal Incentive Tax Credit? Image: Second S	If yes, complete the appropriate inform	ational rep	port, Rever	ue Form 61A209	ithin the l or Revenu	e Form 61A210, incl	uded in this	packet.	
If yes, provide a copy of the Coal Incentive Tax Credit Certificate. (KRS 141.0405) 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.					e case num				
and belief is a true, correct and complete return.				ificate. (KRS 141.	0405)	□ Yes	□ No		
Signature Title Date			cluding any	accompanying sche	dules and sta	atements, has been exam	nined by me a	nd to the best of	of my knowledge
	Signature	e				Title			Date

		As of December 31, 2009	11, 2009			
-	(¥)	(B)	(C)	(e)	(E)	(F)
REAL PROPERTY—Operating	Total Unit System Original Cost	Total Unit System Depreciation	Total Unit System Depreciated Cost	Kentucky Original Cost	Kentucky Depreciation	Kentucky Depreciated Cost
(1) General Plant—Real						
(2) Land						
(3) Buildings and Leasehold Improvements						
(4) Rights of Way						
(5) Pipelines—Transmission/Distribution/Interconnect						
(6) Stored Gas, Oil and Coal (Noncurrent)						
(7) CWIP—Real						
(8) Storage Fields						
(9) Underground Conduits						
(10) Shelters & Huts						
(11) Gathering Pipe Lines (Underground)						
(15) Noncarrier Property—Real						
(16) Industrial Revenue Bonds-Real						
(17) Other						
(18) Total Real Property						
PERSONAL PROPERTY—Operating						
(19) General Plant—Personal						
(20) Furniture and Fixtures						
(21) Computers and Software						
(22) Materials and Supplies						
(23) CWIP—Personal.						
(24) Stores and Fuel Stock Expenses Undistributed						
(25) Fuel Stock Stored—Current						
(26) Business Inventory Held for Resale						
(36) Watercraft						

(A) (6-09)	
61A20(Page 2

Page 2						۲]
	(A)	(B)	(C)	(D)	(E)	(F)
PERSONAL PROPERTY—Operating	Total Unit System Original Cost	Total Unit System Depreciation	Total Unit System Depreciated Cost	Kentucky Original Cost	Kentucky Depreciation	Kentucky Depreciated Cost
(38) Spare Parts & Equipment						
(39) Drilling Equipment						
(41) Meters & Regulators						
(42) Services						
(43) Towers						
(44) Completed Construction Not Classified						
(45) Miscellaneous Personal Property						
(46) Capital Leased Property—Personal						
(47) Operating Leased Property—Personal						
(48) Noncarrier Property—Personal						
(49) Industrial Revenue Bonds—Personal						
(50) Personal Property Held in Foreign Trade Zone						
(51) Manufacturing Machinery						
(52) Business Inventory/Raw Materials—Manf. Mach						
(53) CWIP—Manufacturing Machinery						
(54) Operating Leased Property—Manf. Mach						
(55) Industrial Revenue Bonds—Manf. Mach						
(56) Certified Pollution Control Facility Machinery						
(57) Recycling Equipment						
(58) Radio, Television and Telephonic Equipment						
(59) Water Treatment Equipment						
(60) Other						
(61) Total Personal Property						
(62) Total Operating Hard Assets						
(line 18 plus line 61)>						
NONOPERATING/NONUTILITY PROPERTY						
(63) Real—Owned						
(64) Real—Operating Leased						
(65) Personal—Owned						
(67) Manufacturing Machinery						
ating Assets						
(line 62 plus line 69)						
INTANGIBLE PROPERTY—Operating						
(71) Goodwill						
(72) Permits, Licenses and Customer Lists						
(73) Allowances						

CONTINUED ON PAGE 3

6	
ő	
<u>.</u>	
7	
Š	
8	с
Ŗ	age
7	ğ
S	

19e O						
	(A)	(B)	(C)	(D)	(E)	
PERSONAL PROPERTY—Operating	Total Unit System	Total Unit System	Total Unit System	Kentucky	Kentucky	K
	Original Cost	Depreciation	Depreciated Cost	Original Cost	Depreciation	Depre
(74) Derivative Instrument Assets						
(75) Organizational Expenses and Franchises						
(76) Other						
(77) Total Intangible Property						
INTANGIBLE PROPERTY-Nonoperating						
(78) .25 Intangibles						
(79) .015 Intangibles						
(80) Total Nonoperating Intangibles						

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

(81) GRAND TOTAL —All Property

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.

4

preciated Cost

(F) Kentucky

As of December 31, 2009

KENTUCKY APPORTIONED VEHICLES

Effective January 1, 2009, KRS 136.188 requires the Kentucky Transportation Cabinet to collect an annual registration fee on all trucks, tractor and buses operating on route or as part of a system that is partly within and partly outside Kentucky. Such payment shall be made to the Transportation Cabinet either directly, in the case of a vehicle based in Kentucky, or indirectly, through the International Registration Plan, in the case of a vehicle based outside of Kentucky. The fee replaces the state and local ad valorem (property tax) the Department of Revenue previously imposed on these motor carriers. Pick-up and delivery vehicles shall not pay the fee, but shall be subject to the ad valorem tax under KRS 132.487.

If applicable, the company's KYU number will identify the total apportioned vehicle value assessed by the Kentucky Transportation Cabinet, Division of Motor Carriers for property taxes, and will be added to its total regular vehicle registration value for credit toward the public service company assessment in Kentucky for tax year 2009.

Did you file a 2009 Kentucky IRP Apportioned Registration Supplemental Application (TC 95-303C) with the Kentucky Department of Transportation?
Yes No

If yes,

what is your KYU number?

what is your Federal ID number?

what is your 2009 Kentucky percentage?

what is the total 2009 Kentucky tax paid? \$

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

KENTUCKY REGULAR VEHICLES

Do you report, register and license any regular vehicles (nonapportioned) in the Commonwealth of Kentucky? 🗆 Yes 🛛 🗋 No
If yes, what was the total assessed value of these regular Kentucky vehicles? \$
Provide the breakdown of the assessed value into the following categories:
Owned Vehicles \$
Leased Vehicles \$ Total Annual Lease Payment Paid \$
Total \$
SUPPLEMENTAL INFORMATION
Did you file a 2010 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 2010 Kentucky Commercial Watercraft Property Tax Return, Revenue Form 61A207? □Yes □No

If yes, what was the Kentucky taxable value?

В

REPORT OF TOTAL UNIT OPERATIONS BALANCE SHEET

С

As of December 31, 2009

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		Amount for Current Year
No.	Item	(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	

REPORT OF TOTAL UNIT OPERATIONS INCOME STATEMENT



12 Months Ending December 31, 2009

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)
1.	Operating Income: Operating Revenue	
2.	Cost of Goods Sold (Attach Separate Schedule Showing Detail)	
3.	Operating Gross Profit	
4.	Owner's Compensation	
5	Employees' Wages and Benefits	
6.	Operating Lease Payments-Real (Must Complete Schedule N1)	
7.	Operating Lease Payments—Personal (Must Complete Schedule N2)	
8.	Operating Lease Payments–Motor Vehicles (Must Complete Schedule B)	
9.	Depreciation	
10.	Amortization	
11.	Taxes, Other Than Income	
12.	All Other Deductions (Attach Separate Schedule Showing Detail)	
13.	Total Deductions (Add Lines 4 Through 12)	
14.	Operating Net Income	
	Other Income and Expenses:	
15.	Other Income, Net (Attach Separate Schedule Showing Detail)	
16.	Net Income Before Interest and Taxes	
17.	Interest Income	
18.	Interest Expense	
19.	Net Income Before Taxes	
20.	Income Taxes	
21.	Deferred Income Taxes	
22.	Net Income	

61A200(D) (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE

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

Date of Organization:
Date Service Began:
Subscribers / Customers as of Dec. 31, 2009:
Average Regular Subscriber / Customer Monthly Fee: \$

REVENUE and EXPENSE DATA for FIVE PREVIOUS YEARS

Year	Ending December 31,	2008	2007	2006	2005	2004
(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 Throw		\$	\$	\$	\$
(8)	Other Income Net	\$	\$	\$	\$	\$
(9)	Interest Income	\$	\$	\$	\$	\$
10)	Interest Expense	\$	\$	\$	\$	\$
11)	Federal and State Income Taxes	\$	\$	\$	\$	\$
12)	NET INCOME = (Line 7 Minus Lines 8 Throw		\$	\$	\$	\$

61A200(E) (6-09) Commonwealth of Kentucky **DEPARTMENT OF REVENUE**

		APF	RIL 2	2010		
s	м	т	w	т	F	s
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	າງ	າ4
25	26	27	28	25	30	
20	20	27	20		50	

FILING EXTENSION APPLICATION

Ear Public Service Con Due - -

E

For Public Service	Company	Property	Tax Return
--------------------	---------	----------	------------

11 12 13 14 15 16 17 18 19 20 21 22 22 24			
18 19 20 21 22 23 24 25 26 27 28 25 30		GNC No.	
File Before April 30, 20	010	Postmark	
the public service compa postmarked before the d or more in any taxing ju	5 136.130(5)(6), the Kentucky Departme any property tax return when, in its judgr ue date of the return and includes a repo- risdiction. No extension will be granted r 2010 are due April 30, 2010.	nent good cause exists and the rt of any increases or decreases	request for extension is in property of \$50,000
Taxpayer			
Name 1		Federal Identification N	0
Name 2		Telephone No. ()
Address 1		Fax No. ()	
	State ZIP Code		
County Name	Tax Jurisdiction Name	Real Estate	Tangible Personalty
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
		\$	\$
	(continued on re	verse)	
	erjury that this application, including any a nowledge and belief is a true, correct and		tements, has been examined
Signature		Title	Date

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

61A200(G) (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE

REPORT OF CAPITAL STOCKS As of December 31, 2009

G

Name of Taxpayer_

INSTRUCTIONS ON BEVERSE

_		_		
(f)	(F) X (I) Fair Value Total	Actually Outstanding	at Close of Year	
0	Fair	Value	Per Share	
ce Range	(H)	Yearly	Low	
Annual Pri	(C)	Yearly	High	
(F)	(D) minus (E) Shares or Dar Value	Outstanding in	Hands of Investors	
(E)	Shares or Par Value	Held by Taxnaver	at Close of Year	
(D)	Sharas or Dar	Value Outstanding	at Close of Year	
(C)	Shares or	Par Value	Authorized	
(B)	Date	Author-	ized	
(A)			Class of Stock	
	(B) (C) (D) (E) (F) Annual Frice Kange (I)	(B) (C) (D) (E) (F) Annual Frice Kange (I) Data Chanse or Dar Valua (E) (G) (H) Data Chanse or Dar Valua (Chanse or Dar Valua (Chan	(B) (C) (D) (E) (F) Annual Price Kange (I) Date Shares or Shares or Par Shares or Par Value Shares or Par Value (G) (H) Anthor- Par Value Value Virtuandino Held by Taxnover Ontstandino in Yearly Value	(B) (C) (D) (E) (F) Annual Frice Kange (I) Date Shares or Shares or Par Shares or Par Shares or Par (G) (H) Fair Author- Par Value Value Outstanding Held by Taxpayer Outstanding in Yearly Yearly Value Authorized at Close of Year at Close of Year at Close of Year Hands of Investors High Low Per Share

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, 2009.
- (H) Enter the **low** market trade price for the year ending December 31, 2009.
- (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.

REPORT OF FUNDED DEBT As of December 31, 2009

Name of Taxpayer_

FUNDED DEBT ANALYSIS (A)	(B)	(C)	(D)	(E) E.A.i****
	Outstanding Amount Per Balance Sheet*	Interest Rate**	Annual Interest Amount \$	Fair Value *** As of Dec. 31, 2009
Subtotal	\$		\$	~
	Outstanding Amount Per Balance Sheet*	Interest Rate**	Annual Interest Amount \$	Fair Value*** As of Dec. 31, 2009
Subtotal	S		S	\$
Grand Totals	~		÷	\$

*The outstanding amounts must total the current and long term liability amounts indicated on your year end balance sheet.

If the interest rate is variable, indicate the year end rate or the weighted average rate. *Indicate the December 31, 2009 traded market value of each debt obligations. If a fair market valuation analysis has been performed and indicated in your annual report or 10K, indicate those values.

I

61A200(I) (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE

BUSINESS SUMMARY BY TAXING JURISDICTION

As of December 31, 2009

Name of Taxpayer

INSTRUCTIONS ON REVERSE

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

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

Page

INSTRUCTIONS FOR SCHEDULE I

BUSINESS SUMMARY BY TAXING JURISDICTION

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

- (1) Under "Name of Taxing Jurisdiction," list the county name first, next the school district(s) (county common or independent), then the cities, fire districts, watershed districts, soil conservation districts, garbage district, ambulance district and all other special taxing jurisdictions. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, State Valuation Branch.
- (2) Under the column "Gross Revenues," indicate the gross operating revenues generated from your public service operation in each taxing jurisdiction.
- (3) Under the column "Customers," indicate the number of customers in each taxing jurisdiction.
- (4) Under the column "Electric Line Mileage," indicate the actual miles of electric line in each taxing jurisdiction.
- (5) Under the column "Pipeline Mileage," indicate the actual miles of pipeline in each taxing jurisdiction.
- (6) Under the column "Underground Conduit," indicate the miles of main trackage located in each taxing jurisdiction.
- (7) Under the column "Track Miles," indicate the miles of main trackage located in each taxing jurisdiction.
- (8) Under the column "Yard Track Miles," indicate the miles of yard trackage located in each taxing jurisdiction.
- (9) Under the column "Side Track Miles," indicate the miles of side trackage located in each taxing jurisdiction.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be $8\frac{1}{2} \times 11$ " (commercial size). Print on the upper right corner the letter I. Computer-generated schedules are also acceptable. If a multiple county I is submitted, attach a summary sheet. Furthermore, taxpayers may also file this required information on a compact disk, formatted in a manner specified by the Office of Property Valuation. Contact the Office of Property Valuation, State Valuation Branch, for instructions.

SUBMIT ONE ORIGINAL COPY-DO NOT SEND ADDITIONAL COPIES

Schedule J "Property Summary By Taxing Jurisdiction"

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

www.revenue.ky.gov

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

OPERATING PROPERTY LISTING BY TAXING JURISDICTION

As of December 31, 2009

Name of Taxpayer

List of Property in_

County

INSTRUCTIONS ON REVERSE

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

Х

Page_

INSTRUCTIONS FOR SCHEDULE K

OPERATING PROPERTY LISTING BY TAXING JURISDICTION

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

- (1) Taxpayers must file Revenue Form 61A200(K) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, State Valuation Branch.
- (2) In Column (A), "Description of Property," report all real estate and tangible personalty owned and/or leased. This listing must be specific and detailed. Real estate should be listed as to location (i.e., address, legal description—number of acres, map number, lot and block number, dimensions of lots, type construction, age and dimensions of improvements, etc.) and the year acquired. Property should be reported using the classified rate structure from KRS 136.020. Tangible personalty should also be listed broken down into the same categories as required by regulatory commission accounting.
 - **NOTE:** All tangible property utilized by the company regardless of age, condition or book value must be reported, including property which has been fully depreciated.
- (3) In Column (B), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (5) In Column (D), "Taxpayer's Reported Value," indicate, in the opinion of the taxpayer, the January 1 fair market value of the item described.
 - **NOTE:** The grand total for all Schedules K (counties only) must equal the total operating hard assets values found on Schedule A, line 62.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be $8\frac{1}{2} \times 11$ " (commercial size). Print on the upper right corner the letter K. Computer-generated schedules are also acceptable. If a multiple county K is submitted, attach a summary sheet. Furthermore, taxpayers may also file this required information on a compact disk, formatted in a manner specified by the Office of Property Valuation. Contact the Office of Property Valuation, State Valuation Branch, for instructions.

SUBMIT ONE ORIGINAL COPY-DO NOT SEND ADDITIONAL COPIES

(60-9) (of Kentucky	IENT OF REVENUE
61A200(K2)	Commonwealth of Kentuc	DEPARTMENT

NONOPERATING/NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION

As of December 31, 2009

Page

K2

er
pay
хþ
5
fΤ
0
ne
lai
2

List of Property in_

County

INSTRUCTIONS ON REVERSE

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

INSTRUCTIONS FOR SCHEDULE K2

NONOPERATING/NONUTILITY PROPERTY LISTING BY TAXING JURISDICTION

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

- (1) Taxpayers must file Revenue Form 61A200(K2) for each taxing jurisdiction within each county. A list of possible taxing jurisdictions is available from the Department of Revenue's Web site at *www.revenue.ky.gov* and from the Office of Property Valuation, State Valuation Branch.
- (2) In Column (A), "Description of Property," report all real estate, tangible personalty and intangible property, owned and/or leased. This listing must be specific and detailed. Real estate should be listed as to location (i.e., address, legal description—number of acres, map number, lot and block number, dimensions of lots, type construction, age and dimensions of improvements, etc.) and the year acquired. Property should be reported using the classified rate structure from KRS 136.020. Tangible personalty should also be listed broken down into the same categories as required by regulatory commission accounting.
 - **NOTE:** All tangible property utilized by the company regardless of age, condition or book value must be reported, including property which has been fully depreciated.
- (3) In Column (B), "Taxpayer's Original Cost," report the total cost of the item described. This is to include any cost to improve this item subsequent to purchase.
- (4) In Column (C), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (5) In Column (D), "Taxpayer's Reported Value," indicate, in the opinion of the taxpayer, the January 1 fair market value of the item described.
 - **NOTE:** The grand total for all Schedules K2 (counties only) must equal the total nonoperating property values found on Schedule A, line 69.

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be $8\frac{1}{2} \times 11^{"}$ (commercial size). Print on the upper right corner the letter K2. Computer-generated schedules are also acceptable. If a multiple county K2 is submitted, attach a summary sheet. Furthermore, taxpayers may also file this required information on a compact disk, formatted in a manner specified by the Office of Property Valuation. Contact the Office of Property Valuation, State Valuation Branch, for instructions.

SUBMIT ONE ORIGINAL COPY-DO NOT SEND ADDITIONAL COPIES

REPORT OF ALLOCATION FACTORS

OPERATING AND NONCARRIER PROPERTY For All Interstate Companies As of December 31, 2009

Name of Taxpayer

INSTRUCTIONS ON REVERSE

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

Electric Utilities and Electric Power Companies-Lines 1 through 5 and 6

Gas Utility Companies-Lines 1 through 5 and 7

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

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

Railroad Companies-Use Schedule M

Rural Electric Cooperatives-Lines 1 through 5 and 6

ALLOCATION FACTORS

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

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

INSTRUCTIONS FOR SCHEDULE L

DEFINITION OF FACTORS

- (1) **Gross Operating Property:** The gross plant investment of hard operating assets. See Schedule A, line 62.
- (2) Net Operating Property: Gross operating property less depreciation. See Schedule A, line 62.
- (3) **Gross Operating Revenue:** All revenue related to public service operations. For telecommunications, Kentucky revenues are all receipts billed to Kentucky customers, including intrastate and interstate revenues.
- (4) Net Operating Profit: Operating revenues (factor 3) less operating expenses, income taxes and interest expense.
- (5) **Customers:** Total number of customers.
- (6) **Wire Miles:** Number of wire miles owned and leased.
- (7) **Diameter Inch Pipe Miles:** The total of all nominal pipe diameters (in inches) for all pipeline systems operated, multiplied by the corresponding length of pipe in miles.
- (8) **Through Put Pipe Miles:** For each movement operated by the pipeline, multiply the number of units delivered out of the system by the distance in miles the units were moved. Units may be barrels, Mcfs or other measurements.
- (9) **Other Property and Business Factors:** Taxpayers may use, with the consent of the Department of Revenue, factors which would more fairly reflect the operating property operated, owned or leased in Kentucky compared to the utilization everywhere. Enter the factors here.

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

To Accompany Public Service Company Property Tax Return

> Print or Type Your Answers

► Instructions on Reverse

Name of Taxpayer								m for year ending mber 31, 2009	
					PART I—PRO	OPERTY FACTORS			
M 1									
						Changes in property since	-	utation	
	(1)			to December 31, 20 (2)		subsequent to December 31, 20 (1) Additions (2) Retirements (3) Net addition		Net additions of	
		Total P	Property	Total Road	to Road	from Road		Equip. and Gen. Exp.	
Total Everywhere									
	In Kentucl	ky							
	Percent in	Kentucky							
M 2	Distrib	ution of N	Mileage:						
						Total Everywhere	Total in Kentuck	y	Percent in Kentucky
		owned, oper		Main track					
	leased and controlled		lled	trackage rights					
	(B)		ad	Main track All track excluding					
	Total mileage operated			trackage rights					
	(C)			Main track					
Mileage not operated		d	All track excluding trackage rights						
M 3					PART II—	BUSINESS FACTOR	RS		
(A) Traffic Units Total in Kentucky		ucky	Total Everywhere	(B) Car and Locomotive Miles	Total in Kentuc	ky	Total Everywhere		
Ton M	files*					(1) Car miles*			
						(2) Locomotive miles			
	Total					Total			
Percent					100%	Percent			100%
Tons Loaded						(C) Gross Receipts*			
Tons I	Jnloaded					Percent			100%
* Ex	Tons Unloaded Percent 100% * Exclude amounts applicable to private cars which are individually taxed.								

Μ

INSTRUCTIONS FOR SCHEDULE M

If the space provided on this form is not sufficient, attach a separate schedule. This schedule must be $8\frac{1}{2} \times 11$ " (commercial size). Print on the upper right corner the letter **M**. If another party uses your car mark and is responsible for payment of taxes for their railcars, provide name of responsible party.

M 1—DISTRIBUTION OF PROPERTY

Taxpayer is required to give:

- (A) The original cost to beginning of calendar year of:
 - (1) All property
 - (2) All property classified as road
- (B) The changes in property during the calendar year:
 - (1) Additions to road
 - (2) Retirements from road
 - (3) Net additions or net retirements to equipment and general expenditures

M 2—DISTRIBUTION OF MILEAGE

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

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

M 3—BUSINESS FACTORS

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

61A200(N1) (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE

REPORT OF OPERATING LEASED REAL PROPERTY LOCATED IN KENTUCKY BY TAXING DISTRICT As of December 31, 2009

Page ____

N1

Name of Taxpayer

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

	Kentucky County: Street: City: ort (If Applicable):			
Examples of Leased Real Property:	Land Improvements Buildings Office Space Warehouses		Right of Ways Pipelines & Trans Storage Space Kiosk Space Railroad Trackage	
Description & Type of Leased Real Property:				
Name of Owner/Lessor: Monthly Lease Payment: Annual Lease Payment: Beginning Date of Lease: Ending Date of Lease: Do you Sublease the Property to Others? Name of Sub-Lessee: Has the Local Kentucky Assessor Taxed this	\$ \$ YES] NO		
Has the Local Kentucky Assessor Taxed this Property in the Name of the Actual Owner? Is this Property Located in a Foreign Trade Zone? Reported Market Value	YES	_	UNKNOWN	

61A200(N2) (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE

REPORT OF OPERATING LEASED PERSONAL PROPERTY LOCATED IN KENTUCKY BY TAXING DISTRICT As of December 31, 2009

Pa	ige	
	SC.	

Name of Taxpayer

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

	Kentucky C	County:		
		Street:		
		City:		
	Kentucky Airport (If Appli	cable):		
Examples of Leased Personal Property:	Industrial Equipment Materials & Supplies Computers & Software Furniture & Fixtures Tools & Machinery	Genera Busine Office	g Equipment al Equipment ess Machines Equipment ed Motor Vehicles, Trucks & Traile	Tools & Shop Equipment Mail Boxes/Bins/Drop Boxes Aircraft & Watercraft Communication Equipment

DO NOT REPORT AIRCRAFT ON THIS FORM!

Description & Type of Leased Personal Property:	
Name of Owner/Lessor:	
Monthly Lease Payment:	\$
Annual Lease Payment:	\$
Beginning Date of Lease:	
Ending Date of Lease:	
Do you Sublease the Property to Others?	YES NO
Name of Sub-Lessee:	
Has the Local Kentucky Assessor Taxed this Property in the Name of the Actual Owner?	YES NO UNKNOWN
Is this Property Located in a Foreign Trade Zone?	YES NO UNKNOWN
Reported Market Value	\$

SUMMARY REPORT OF SYSTEM AND KENTUCKY OPERATING LEASE PAYMENTS As of December 31, 2009

Page	

Name of Taxpayer

Complete the following chart. Indicate the System and Kentucky annual operating lease payments (rents) paid during the calendar year of 2009 for the categories of property indicated below. The "real property" category shall include all land, buildings, improvements, facilities, right of ways, office space, kiosk space, pipeline, storage space and any other real property. The "personal property" category shall include industrial equipment, motor vehicles, office equipment, computers & software, drilling equipment, communication equipment, furniture & fixtures and any other personal property.

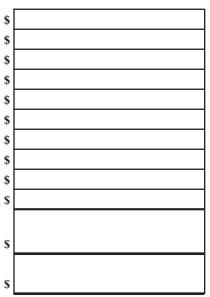


REAL PROPERTY SYSTEM **KENTUCKY** LEASE RENTAL PAYMENTS LEASE RENTAL PAYMENTS Land \$ \$ \$ **General Buildings** \$ **Office Buildings** \$ \$ \$ **Storage Buildings** \$ Warehouses \$ \$ Improvements \$ \$ \$ \$ **Right of Ways Pipelines & Transmission Lines** \$ \$ \$ **Storage Space** \$ \$ **Kiosk Space** \$ **Railroad Trackage** \$ \$ **Other Real Property** \$ \$ SUBTOTAL \$ S PERSONAL PROPERTY SYSTEM **KENTUCKY** LEASE RENTAL PAYMENTS LEASE RENTAL PAYMENTS **Furniture & Fixtures** \$ \$ **General Equipment** \$ \$ \$ **Machinery & Industrial Equipment** \$ Motor Vehicles, Trucks & Trailers \$ \$

Motor Vehicles, Trucks & Trailers Computers & Software Business Machines & Office Equipment Communication Equipment Tools and Shop Equipment Drilling Equipment Other Personal Property

SUBTOTAL

GRAND TOTAL OPERATING LEASE RENTAL PAYMENTS







61A200(O) (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE	RAILROAD PRIVATE CAR MILEAGE REPORT To Accompany Public Service Company Property Tax Return	E REPORT operty Tax Return		0
Name and Address of Railroad				
Company Official Making This Report				
NOTE: The Department of Revenue requires that this information be reported on compact disk in ASCII delimited or Excel spreadsheet format for more than 100 rows of data. Remove all summary rows except overall total for balancing. <u>No</u> floppy diskettes.	formation be reported on compact disk in ASCII delimite ing. <u>No</u> floppy diskettes.	d or Excel spreadshe	et format for more th	an 100 rows of data. Remove
Name of Private Car Line Company	Address	Kind of Car Hauled	Car Mark(s)*	Mileage Made in Kentucky
* Reported car mark initial identified at interchanges.			TOTAL	

RAILROAD PRIVATE CAR MILEAGE REPORT

61A200(Q) (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE

SUPPLEMENTAL REPORT OF OPERATIONS FOR CONTAINED AND RESIDENTIAL LANDFILLS

Name of Company/Landfill		
Permit Number	County Loo	ocation
Year of Beginning Operation		
December 31, 2009, Total Acres Owned and	Leased Resid	dential Contained
December 31, 2009, Total Permitted Acreage	e Resid	dential Contained
	Cubic Yards	Tons
Total Permitted Air Space Capacity As of December 31, 2009		
Total Expandable Fill Air Space Capacity As of December 31, 2009		
Actual 2007 Waste Intake (12 Months) For Year Ending December 31, 2007		
Actual 2008 Waste Intake (12 Months) For Year Ending December 31, 2008		
Actual 2009 Waste Intake (12 Months) For Year Ending December 31, 2009		
Projected 2010 Waste Intake (12 Months) For Year Ending December 31, 2010		
	Total Gross Income	Total Expenses (Excluding Interest and Income Tax Expe
2007 Gross Income \$ 2008 Gross Income \$		\$ \$ \$
Projected 2010 Gross Income \$		\$
December 31, 2009, Posted Gate Rates	Cubic Yards	Ton
Solid Waste Industrial Waste Contaminated Soil Asbestos Other	\$ \$ \$ \$	\$ \$ \$
Total Bonding Dollar Amount Posted with th	ne Division of Waste Managemen	nt, Department of Natural Resources:
\$ as of Decemb	ber 31, 2009	

Q

61A200(R) (6-09) Commonwealth of Kentucky DEPARTMENT OF REVENUE

REPORT OF PROPERTY SUBJECT TO THE POLLUTION CONTROL TAX EXEMPTION



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

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

INDUSTRIAL REVENUE BOND PROPERTY

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

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

Name of Tax-Exempt Entity Issuing Bond

Recipient of the Property Upon Full Amortization of the Bond

Amount of the Bond Spent \$_____

Date of Bond	Issuance
--------------	----------

Life of the Bond (in years)

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

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

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

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

U

PUBLIC SERVICE COMPANY SALES

Kentucky Revised Statutes 136.130 and 136.140 require public service companies to report information to the Department of Revenue when they buy or sell any assets used in a public service company. Complete this form for the sale, purchase or merger referred to in the cover letter and return to **Public Service Section, Office of Property Valuation, Kentucky Department of Revenue, 501 High Street, Station 32, Frankfort, KY 40620**. Refer questions to (502) 564-8175.

Name and Address of Buyer
Name and Address of Seller
Date of Sale
Sale Price (Attach independent valuations and a copy of the final sales agreement.)
Cash
Debt Assumed
Stock Transaction: Share Price
Number of Shares
Other (list)
Total Sale Price
What portion of the sale is attributable to Kentucky?
If not 100 percent, how is the Kentucky portion allocated?

Assets Purchased

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

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

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

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

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

Print Name of Representative

Title of Representative

Ł

Signature of Representative

Mail to: Public Service Section Office of Property Valuation Kentucky Department of Revenue 501 High Street, Station 32 Frankfort, KY 40620 Date Signed

A (

Telephone Number