

2024

PERSONAL PROPERTY TAX FORMS

AND

INSTRUCTIONS

FOR

COMMUNICATIONS SERVICE PROVIDERS

AND

MULTICHANNEL VIDEO PROGRAMMING SERVICE

PROVIDERS

This packet contains forms and instructions for filing your current year personal property tax forms for communications service providers and multichannel video programming service providers. This return does not apply to commercial radio and television broadcast companies.

Please:

- File with the Department of Revenue by May 15. **If May 15 falls on a weekend, the return is due the first business day following May 15.** All returns postmarked *after* May 15, will be assessed for the tax plus applicable penalties and interest by the Department of Revenue.
- **There is no filing extension provision for personal property tax returns.**
- **Enter your Social Security or Federal Employer Identification Number** on all returns, schedules, attachments and correspondence.
- **Sign all returns and list appropriate telephone numbers.**
- **DO NOT FILE** property tax returns with the income tax return.
- **DO NOT SEND PAYMENT WITH THE RETURN.**
- **Taxpayers may submit their completed tax return to the following e-mail address:**
Telecom61A500@ky.gov
(E-MAIL FOR 61A500 ONLY)

Should you have any questions regarding this property tax return, please do not hesitate to contact the Department of Revenue, Division of State Valuation at (502) 564-2889. Go to revenue.ky.gov to download forms.



Reminders

Effective 1/1/2024: Per HB 360, several classes of property that were previously taxed at 1/10 of one cent state rate only were exempt from all state and local taxation. KRS 132.096 was amended to read "...(3) Tangible personal property located in a foreign trade zone established pursuant to 19 U.S.C. secs. 81a to 81u, provided that the zone is activated in accordance with the regulations of the United States Customs Service and the Foreign Trade Zones Board;" This change removed line 70 from the return.

Effective with the 1/1/2019 assessment date the conversion factors computed for Communication Service Providers and Multichannel Video Programming Service Providers used to estimate the fair cash value of the tangible personal property is utilizing the Producer Price Index.

Schedule A-1 is for the wireless industry

The following services are covered: Cellular and other wireless carriers Paging

Schedule A-2 is for the wireline industry

The primary output of this industry is the transmission of voice, data, text, sound, and video, using a wired telecommunications network, to residential and business (including government) customers. Services can be provided individually or bundled in packages of two or more services. The mode of service delivery varies by type of establishment, as voice, data, and programming services may be transmitted via cable or telephone networks.

The services for which indexes are available include:

- Local telephone service
- Public switched toll service (long distance)
- Private line service
- All-distance telephone service
- Video programming subscriber services
- Video programming advertising services
- Internet access services
- Bundled access services
- Cable and other program distribution
- Internet service providers
- Other wired telecommunications services

Effective for 1/1/2019, the salvage value is now 10%.

REFUNDS

Pursuant to KRS 134.590(6), a taxpayer seeking a refund of taxes paid to a local taxing entity (such as a board of education) must file a refund request with that taxing entity within two years of payment of the taxes, unless the taxpayer has instituted litigation against the local taxing entity. Each claim or application for a refund shall be in writing and state the specific grounds upon which it is based.

See also OAG 83-202 ("KRS 134.590...requires that refund requests be filed with the Department of Revenue and any other taxing district that has received these taxes (city, county, school district, etc.) within two years from the date payment was made.")

For questions call Centrally Assessed Branch at 502-564-2889.

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

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

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

This return and instructions do not apply to **real property, registered motor vehicles, apportioned vehicles, commercial watercraft companies, distilled spirits held in bonded warehouses and public service companies taxed under the provisions of KRS 136.120.**

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

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

Filing Requirements—To properly report, note the following:

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

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

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

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

Refunds—Pursuant to KRS 134.590(6), a taxpayer seeking a refund of taxes paid to a local taxing entity (such as a board of education) must file a refund request with that taxing entity within two years of payment of the taxes, unless the taxpayer has instituted litigation against the local taxing entity. Each claim or application for a refund shall be in writing and state the specific grounds upon which it is based. See also OAG

83-202 ("KRS 134.590...requires that refund requests be filed with the Department of Revenue and any other taxing district that has received these taxes (city, county, school district, etc.) within two years from the date payment was made.")

Lessors and Lessees of Tangible Personal Property—Leased property must be listed by the owner on Revenue Form 62A500, regardless of the lease agreement's terms regarding tax liability. Classify leased assets based upon their economic life. Leases which transfer all of the benefits and risks inherent in the ownership of the property such as a capital lease should be reported by the lessee. A rental agreement which may be for any term and may be cancelable or non-cancelable for a fixed period of time and there is no transfer of ownership such as an operating lease should be reported by the lessor. The tax return must contain the name of the lessee and location of the property. **A separate return is required for each property location within Kentucky.** The lessee must file Revenue Form 62A500-L.

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

Depreciable Assets—List depreciable assets on the appropriate schedule(s) at original cost. Apply appropriate factor(s) to obtain **reported value**. Do not use book depreciation for computing the fair cash value of depreciable assets.

Inventories—List inventories at fair cash value using full absorption first-in-first-out (FIFO) costing. Such costs include freight, labor, taxes and duties. LIFO deductions are not allowable. Goods held for lease or rent may be considered merchants inventory. See line 31 instructions for details.

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

Rebuilds or Capitalized Repairs—Cost figures for rebuilt equipment must be segregated according to "original" and "rebuild" costs and listed under two economic life classes on the tangible personal property tax return. The original cost of all assets is included in the year of acquisition in the appropriate class life. Any rebuild(s) capitalized for book or tax purposes are to be entered in the appropriate class life for the expected life of the rebuild. If a second rebuild occurs, the second rebuild is again included in age 1 of the appropriate class for the expected life of that rebuild. The first rebuild is then deleted from the original cost column and dropped from the valuation process.

Exceptions to the Fair Cash Value Computation

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

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

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

Listing and Valuing Tangible Personal Property

List depreciable property on Form 61A500, Schedule A-1 Wireless or A-2 Wireline, based on its economic life. To assist taxpayers in determining proper economic life classification a partial listing of North American Industry Classification system (NAICS) codes is included. Property descriptions frequently used in these specific industries are listed under each code. Most businesses have property falling into more than one economic life classification.

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

Fair Cash Value Computation

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

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

Alternative Reporting Requirement

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

GENERAL INFORMATION

Revenue Form 61A500

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

General Information—Provide the following information:

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

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

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

Schedule A property includes, but is not limited to:

- business furniture and fixtures;
- professional trade tools and equipment;
- signs and billboards;
- drilling, mining and construction equipment;
- mini- and mainframe computers;
- telecommunications equipment; and
- poles and wires

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

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

Line-by-Line Instructions

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

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

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

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

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

Schedule C property includes:

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

List aircraft for hire on the appropriate line on Schedule C at fair market value.

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

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

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

82 Construction Work in Progress (Other Tangible Property)—During the construction period, list all tangible property that "does not" become real estate. **NOTE:** Tangible property includes contractor's building components.

Schedule H: Report of Total Personal Tangible Property in Kentucky

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

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

This form must contain a summary by the amount of the gross book value of the tangible personal property located in this state for each county, city, and special taxing jurisdiction. **It must reconcile with Schedule H totals by classification.**

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

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

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

This form must contain a summary by the amount of reported value of the tangible personal property located in this state for each county, city and special taxing jurisdiction. **It must reconcile with Schedule H totals by classification.**

(3) Taxpayers must file Revenue Form 61A500(J) which must contain reported value of the tangible personal property in each county and for every taxing jurisdiction within that county. A list of taxing jurisdictions is available from the Department of Revenue's Web site at revenue.ky.gov and from the Office of Property Valuation, Division of State Valuation.

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

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

Schedule K: Tangible Personal Property Listing by Taxing Jurisdiction

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

For large telecommunication companies, the Division of State Valuation prefers that the schedule be completed and submitted in an Excel spreadsheet.

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

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

- (4) In Column (C), "Street Address," indicate the physical address where the tangible personal property is located.
- (5) In Column (D), "City," indicate the city name where the tangible personal property is located.
- (6) In Column (E), "Schedule A or Line Number," indicate whether the tangible personal property is Schedule A property; **or** whether the property was entered on a specific line item (31-82) shown on the front page of the return.
- (7) In Column (F), "Class Life (I to VI)," indicate the class life (I through VI) for the tangible personal property reported on Schedule A.
- (8) In Column (G), "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.
- (9) In Column (H), "Taxpayer's Net Book Value," report the net book value (gross less accumulated depreciation) of each property.
- (10) In Column (I), "Reported Value," this should be the factored cost for the property as derived from the Schedule A.

Property Classification Guidelines

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

Communications Service Providers and Multi-Channel Video Programming Service Providers

NAICS	Business Description
5152	Cable and Other Subscription Programming
51521	Cable and Other Subscription Programming
515210	Cable and Other Subscription Programming
517	Telecommunications
5171	Wired Telecommunications Carriers
51711	Wired Telecommunications Carriers
517110	Wired Telecommunications Carriers
5172	Wireless Telecommunications Carriers (except Satellite)
51721	Wireless Telecommunications Carriers (except Satellite)
517211	Paging
517212	Cellular and Other Wireless Telecommunications
5173	Telecommunications Resellers
51731	Telecommunications Resellers
517310	Telecommunications Resellers
5174	Satellite Telecommunications
51741	Satellite Telecommunications
517410	Satellite Telecommunications
5175	Cable and Other Program Distribution
51751	Cable and Other Program Distribution
517510	Cable and Other Program Distribution (DBS)
5179	Other Telecommunications
51791	Other Telecommunications
517910	Other Telecommunications
517919	VoIP service providers, using client-supplied telecommunications connections
517110	VoIP service providers, using own operated wired telecommunications infrastructure
	IPTV Internet Protocol Television

PERSONAL PROPERTY CLASSIFICATIONS

CLASS LIFE	TYPE PROPERTY AND DESCRIPTION
I	GENERIC PERSONAL COMPUTERS—Printers, Mini-Computers, Micro-Processors, Associated Peripherals CELLULAR TELEPHONES, PAGERS, TABLETS, SMART PHONES, DIGITAL CAMERAS CATV HEADEND EQUIPMENT CUSTOMER PREMISE EQUIPMENT—DVRs, Box Converters, Set Top Boxes, Customer MODEMS, WI-FI Routers SWITCHING EQUIPMENT RADIO EQUIPMENT PRE-WRITTEN SOFTWARE, RIGHT TO USE (RTU) SOFTWARE
II	OFFICE DATA HANDLING EQUIPMENT—Typewriters, Calculators, FAX Machines, Duplicating Equipment, Photocopiers SATELLITE Tracking, Telemetry, Control and Monitoring Equipment SERVICE AND TEST EQUIPMENT
III	COMMUNICATION SYSTEMS—Telephone systems, Voice Mail, VoIP OFFICE FURNITURE & FIXTURES—Desks, File Cabinets, Chairs SECURITY SYSTEMS & COMPONENTS and FIRE SUPPRESSION SYSTEMS STORE, WAREHOUSE, SHOP TOOLS, and OTHER SPECIAL TOOLS TRENCHERS, BORING MACHINES, DITCH DIGGERS, BACKHOES, and FORK LIFTS EMERGENCY POWER GENERATORS / BATTERIES CATV PROGRAM ORIGINATION EQUIPMENT—Cameras, Film Chains, Video Tape Recorders, Lighting, Remote Location Equipment CATV MICROWAVE SYSTEMS—Antennas & supports, Transmitting / Receiving Equipment, Broad Band Assets CATV SUBSCRIBER CONNECTIONS & DISTRIBUTION SYSTEM—Passive Devices, Directional Taps, Pedestals, Pressure Taps, Amplifiers, Connecting Hardware, Power Equipment, Matching Transformers, Multiple Set Connector Equipment, and Converters TELEPHONE STATION EQUIPMENT—Station apparatus and connections teletypewriters, telephone booths, private exchanges, and comparable equipment. See FCC Part 21 Accts 231, 232, & 234 CABLES, WIRE, DROP LINES CELLULAR-VOCODERS, MODEMS, OPTICAL CROSS CONNECT BAYS, OPERATION.,; AND MANAGEMENT PLATFORMS, AND ASSOCIATED CABLES AT A MTSO CELLULAR-DEDICATED POWER, BATTERIES, BATTERY BACKUP SYSTEMS, HEATING AND COOLING EQUIPMENT AT A MTSO CELLULAR-BASE STATION CONTROLLER, BASE TRANSCEIVER STATION EQUIPMENT, CENTRAL CONTROL UNIT, CHANNELCARD, AMPLIFIERS, VOCODERS, ALARM & SUPPORT EQUIPMENT, MICROWAVE EQUIPMENT AT CELL SITES CELLULAR—Antenna systems & supports, RET equipment at cell sites.
V	HEAVY RACKS & STORAGE RACKS CRANES and HOISTS SAFES and SECURITY VAULTS
VI	TELEPHONE POLES TOWERS (cellular & telephone), MONOPOLES, TRANSMITTING TOWERS PROPANE TANKS and ABOVE GROUND TANKS SHELTERS, HUTS, MOBILE BUILDINGS, MODULAR BUILDINGS, PREFABRICATED & PORTABLE STRUCTURES HAVC Equipment HEAVY DUTY GENERATORS—Primary, Backup, Mobile SIGNS (Exterior)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
 Office of Property Valuation
 Division of State Valuation
 Centrally Assessed Branch
 501 High Street, Station 32
 Frankfort, KY 40601

2024
TANGIBLE PERSONAL
PROPERTY TAX RETURN
For
Communications Service Providers and
Multichannel Video Programming
Service Providers

DUE DATE:**May 15****Property Assessed January 1, 2024**

File this return with the Office of Property Valuation. For E-mail use address—Telecom61A500@ky.gov (EMAIL FOR 61A500 ONLY)

<input checked="" type="checkbox"/> Check applicable box <input type="checkbox"/> Federal ID No. <input type="checkbox"/> Social Security No. 2nd SSN if joint return		Name of Business			Organization Type <input type="checkbox"/> Individual 1 <input type="checkbox"/> Joint (Co-Owners) 2 <input type="checkbox"/> Partnership/LLP 3 <input type="checkbox"/> Domestic Corp./ LLC 4 <input type="checkbox"/> Foreign Corp./ LLC 5 <input type="checkbox"/> Fiduciary—Bank 6 <input type="checkbox"/> Fiduciary—Other 7	
		Name of Taxpayer(s)		Telephone Number ()		
		Number and Street or Rural Route				
		City or Town	State	ZIP Code		
		Name Contact	Telephone Number			
<input checked="" type="checkbox"/> Check if applicable DOR's prescribed method of valuation?		Enterprise Zone <input type="checkbox"/> Yes <input type="checkbox"/> No <i>If yes, attach certificate.</i>	Fax Number			
<input type="checkbox"/> Alternative method of valuation?		E-mail	GNC Number			
Tax Agent Name and Address						

FROM SCHEDULE A-1 Wireless					FROM SCHEDULE A-2 Wireline				
	Class	Original Cost	Reported Value	For Official Use Only		Class	Original Cost	Reported Value	For Official Use Only
11	I				11	I			
12	II				12	II			
13	III				13	III			
14	IV				14	IV			
15	V				15	V			
16	VI				16	VI			
17	Total				17				

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

SCHEDULE C

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

Comments

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

Classification Type	Comments/Information

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

Signature of Taxpayer

Name of Preparer Other Than Taxpayer



Telephone Number of Taxpayer

Date

SCHEDULE A-1 Wireless

Personal Property Subject to Full State and Local Rates

SCHEDULE A-2 Wireline

Personal Property Subject to Full State and Local Rates

Report of Total Personal Tangible Property in Kentucky

As of January 1, 2024

Name of Taxpayer _____

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

**INSTRUCTIONS
FOR
SCHEDULES I AND J**

(I) SUMMARY OF GROSS PERSONAL TANGIBLE PROPERTY LISTING BY TAXING DISTRICT

(J) SUMMARY OF REPORTED PERSONAL TANGIBLE PROPERTY LISTING BY TAXING DISTRICT

This form must contain a listing of the amount and type of personal tangible property located in this state for each county, city and special taxing jurisdiction.

(1) Report the company totals for each type of property in the appropriate column on Line 9.

(2) Below the company totals column report the property in the county or counties where it is physically located. Be sure to include any city or special jurisdictions where the property is located. Enter the total county amount on the first line—COUNTY FISCAL COURT GENERAL. Please note that for counties that do not have an independent school, the amount for the county will automatically be placed in the county general school.

For counties that have one or more independent schools, report the property in the appropriate school jurisdiction(s). The total amount of property reported for the schools must equal the total amount for the county. If the total county amount does not equal the amount reported for the schools, a message will appear that says "OUT OF BALANCE". If this occurs you must find the error and adjust accordingly. You will see a "SCHOOL CHECK" for each county that has at least one independent school.

(3) The following counties have set boundaries defined for special districts: fire, ambulance, and garbage:

Fire District (1)	Anderson	Countywide except Lawrenceburg
Fire District (1)	Bath	Countywide except Owingsville
Fire District (9)	Boone	Fire districts cover Countywide except Florence
Fire District (6)	Boyd	Fire districts cover Countywide except Ashland and Catlettsburg
Fire District (1)	Boyle	Countywide except Danville, Junction City and Perryville
Fire District (4)	Bullitt	
Fire District (1)	Calloway	Countywide except Hazel and Murray
Fire District (6)	Campbell	
Fire District (1)	Carroll	Covers City of Ghent plus additional unincorporated areas
Fire District (15)	Floyd	Fire districts cover Countywide except Prestonsburg, Martin and Wheelwright
Fire District (1)	Fulton	Covers City of Hickman Only
Fire District (1)	Gallatin	
Fire District (4)	Garrard	Fire districts cover Countywide except Lancaster
Fire District (1)	Grant	Ambulance covers Crittenden
Fire District (2)	Graves	
Fire District (9)	Greenup	
Fire District (1)	Harrison	Countywide except for Berry and Cynthiana
Fire District (2)	Hickman	Fire covers Clinton
Fire District (1)	Hopkins	
Fire District (7)	Jefferson	Fire districts cover Countywide except for the Urban Services and city of Shively
Fire District (2)	Jessamine	Countywide less City of Nicholasville and City of Wilmore
Fire District (6)	Kenton	
Fire District (1)	Knox	Fire Countywide except Barbourville and Corbin
Fire District (1)	Laurel	
Fire District (1)	Lawrence	
Fire District (7)	Lewis	
Fire District (1)	Lincoln	Countywide except Crab Orchard, Eubank, Hustonville and Stanford

Fire District (3)	Livingston	
Fire District (2)	Lyon	
Fire District (6)	McCracken	
Fire District (5)	McCreary	Fire districts cover entire Countywide
Fire District (7)	Marshall	
Fire District (5)	Meade	
Fire District (1)	Mercer	Countywide except Burgin and Harrodsburg
Fire District (1)	Montgomery	Countywide except Mt Sterling
Fire District (1)	Nelson	
Fire District (1)	Nicholas	Countywide except Carlisle
Fire District (7)	Oldham	
Fire District (9)	Shelby	
Fire District (2)	Spencer	Countywide except Mt. Eden Fire District
Fire District (1)	Woodford	Countywide except Midway and Versailles
Garbage District (1)	Marshall	Countywide except Calvert City
Paducah Jr. College City (1)	McCracken	Same size as City of Paducah
Paducah Jr. College County (1)	McCracken	Countywide less City of Paducah
Fire (2) & Ambulance (1)	Pendleton	Fire and Ambulance equals county total
Ambulance District (1)	Wayne	Limited area in northern Wayne County
Ambulance District (1)	Webster	Countywide except Providence

For each county that has a defined taxing jurisdiction you will see a "FIRE DISTRICT CHECK", "GARBAGE DISTRICT CHECK", or "AMBULANCE DISTRICT CHECK." If the total county amount does not equal the amount reported for the city or cities and the special districts a message will appear that says, "OUT OF BALANCE." If this occurs you must find the error and adjust accordingly.

At the bottom of each schedule there is a check to make sure the company totals for each column equal the total for the counties.

(4) If a particular taxing jurisdiction (i.e., city) does not appear on the list, they do not tax tangible personal property and it should not be listed.

REMINDERS FOR TAX YEAR 2024

NOTE For **Jefferson County**, the following mergers are in effect:
 (A) Highview Fire District and Buechel Fire District have merged into Fern Creek Fire District

Schedule I

“Summary of Gross Personal Tangible Property Listing By Taxing District”

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

revenue.ky.gov

You are required to complete and submit this schedule.

Failure to properly complete and submit this required schedule could result in the entire tax return being considered incomplete and subject to penalty.

Schedule J

“Summary of Reported Personal Tangible Property Listing By Taxing District”

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

revenue.ky.gov

You are required to complete and submit this schedule.

Failure to properly complete and submit this required schedule could result in the entire tax return being considered incomplete and subject to penalty.

Personal Tangible Property Listing by Taxing District

K

As of January 1, 2024

Page _____

Name of Taxpayer _____

List of Property in (Name of County) _____

Name of Taxing Jurisdiction _____

This form is available in an Excel format version at the Department of Revenue website revenue.ky.gov . You are required to complete and submit this schedule.

	(A) Year of Acquisition	(B) Detailed Description of Property (provide account name, description and separate by property class)	(C) Street Address Physical Location	(D) City	(E) Sch A Line #	(F) Class Life (I to VI)	(G) Taxpayer's Original Cost	(H) Taxpayer's Net Book Value	(I) Kentucky Reported Value
1									
2									
3									
4									
5									
6									
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8									
9									
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25									
26									
27									
28									
29									
30									
Total in Jurisdiction									

NOTE: The DOR prefers this document to be submitted in an Excel spreadsheet.

