

GENERAL INSTRUCTION SHEET

1. This report must be completed in proper form (typed or legibly printed), and must be **filed with the Comptroller of the Treasury on or before April 1, 2018. A copy should be retained in your files for future reference.** Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.
2. **ROUND ALL DOLLAR FIGURES TO WHOLE DOLLARS!**
3. **NO SHEET OR SECTION SHOULD BE LEFT BLANK.** If a sheet or section does not apply to your company, indicate by placing the words “**inapplicable**” or “**none.**”

INCOMPLETE REPORTS WILL BE RETURNED!

4. **FAILURE** to file a complete report will result in a **FORCED ASSESSMENT.** See Tennessee Code Annotated, Section 67-5-1317. Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.
5. PC – 1: provide the Comptroller of the Treasury with necessary information pertaining to the company's operation.

Line 7: **Total miles traveled (loaded & empty) by all cars in Tennessee** - include miles traveled by owned and/or leased cars.

Line 8: **Total miles traveled (loaded & empty) by all cars in your System**, including Tennessee miles - include miles traveled by owned and/or leased cars.

Line 9: **Original cost** - state the **undepreciated** cost plus improvements of all cars (owned and/or leased).

Line 10: **Depreciated value of all cars as of December 31, 2017** - state the depreciated value of all cars owned and/or leased, using the straight line depreciation concept.

Line 11: **Total number of cars operating in System** - state total number of cars owned and/or leased.
6. PC – 2: provide a detail listing by kind or class of car and miles operated on Tennessee rail lines for 2017.
7. PC – 3: provide detail by type of cars and provide a list of all lessors **from** which cars are leased, and lessees **to** whom cars are leased, along with the number of cars, car markings, and party responsible for such taxes. **Average number of years owned and/or leased refers to when you acquired the railcar.**
8. PC – 4: List all real and personal property located in Tennessee and a list of purchases and sales of Tennessee real property occurring during the year 2017. Provide a listing of all real property under construction. This listing will include all real property currently under construction or construction expected to be completed by September 1 of this year. Be sure to include the county and city where located, map reference and property owner, description of improvement, and the construction cost.
9. PC – 6: requires a listing of all properties receiving tax incentives such as Pilot Agreements (PILOT) or property leased from an Industrial Development Board (IDB). Report each separate agreement subject to these incentives by populating each column with the pertinent data.
10. **IT IS IMPERATIVE THAT THE REPORT BE SIGNED. IF NOT, THE REPORT WILL BE RETURNED.**
11. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5 X 11).**



STATE OF TENNESSEE

2018

AD VALOREM TAX REPORT



COMPANY NAME _____

STREET _____ CITY _____ STATE _____ ZIP CODE _____
 (PRINCIPAL OFFICE INFORMATION)

STREET _____ CITY _____ STATE _____ ZIP CODE _____
 (PRINCIPAL OFFICE INFORMATION IN TENNESSEE)

PHONE NUMBER () _____ FAX NUMBER () _____

COMPANY WEB SITE _____



Visit our website at:

www.comptroller.tn.gov/sap

MAIL REPORT TO:

COMPTROLLER OF THE TREASURY
OFFICE OF STATE ASSESSED PROPERTIES
 Cordell Hull Building
 425 Fifth Avenue North
 Nashville, TN 37243-3400
 (615) 741-0140 FAX (615) 741-0142

****This report must be filed with this office by April 1, 2018****

1. COMPANY NAME _____

2. STREET _____ CITY _____ STATE _____ ZIP CODE _____
(PRINCIPAL OFFICE LOCATION)

3. Is Company INDIVIDUAL PARTNERSHIP CORPORATION OTHER

4. If a **CORPORATION** or **OTHER** similar enterprise, supply the following information:

Under laws of what state organized? _____ Date Organized _____

List names and addresses of:

PRESIDENT: _____

Address _____ City _____ State _____ Zip Code _____

SECRETARY: _____

Address _____ City _____ State _____ Zip Code _____

TREASURER: _____

Address _____ City _____ State _____ Zip Code _____

5. State principle nature of business:

6. **TYPE OF CARS** operated by your company _____

7. **TOTAL MILES (loaded & empty)** in **TENNESSEE** FOR 2017 _____

8. **TOTAL MILES (loaded & empty)** in **SYSTEM** FOR 2017 _____

9. **ORIGINAL COST** of all owned and/or leased cars on 12/31/2017 \$ _____

10. **DEPRECIATED VALUE** of all owned and/or leased cars on 12/31/2017 \$ _____

11. **Total number** of owned and/or leased cars operated in **SYSTEM** _____

12. Special questions regarding this report should be directed to:

NAME:: _____

TITLE:: _____

ADDRESS: _____

City _____ State _____ Zip Code _____

PHONE NUMBER _____ **FAX NUMBER** _____

E-MAIL ADDRESS _____

FOR OFFICIAL USE ONLY:

AA
PP

REPORT OF PRIVATE CAR COMPANIES

List the railroads over which equipment (OWNED and/or LEASED) was operated, the kind or class of cars operated over this road, and the total miles (loaded & empty) operated over this road in TENNESSEE.

NAME OF RAILROAD COMPANY OVER WHICH CARS TRAVELED	KIND OR CLASS OF CARS	TENNESSEE MILEAGE
<u>CLASS I</u>		
BNSF Railway Co.	_____	_____
CSX Transportation, Inc.	_____	_____
Grand Trunk Corp./Illinois Central RR	_____	_____
Kansas City Southern Railway Co.	_____	_____
Norfolk Southern Railway	_____	_____
Union Pacific RR Co.	_____	_____
<u>REGIONAL & SHORT LINE RAILROADS</u>		
Caney Fork & Western RR Inc.	_____	_____
Chattooga & Chickamauga Railroad	_____	_____
East Tennessee Railway, L. P.	_____	_____
IRW Railway, LLC	_____	_____
Knoxville & Holston River RR Co., Inc.	_____	_____
KWT Railway, Inc.	_____	_____
Mississippi & TN Railroad, LLC	_____	_____
Mississippi Central Railroad	_____	_____
Nashville & Eastern RR Corp.	_____	_____
Nashville & Western RR Corp.	_____	_____
R. J. Corman RR Co.	_____	_____
R. J. Corman Equipment Co.	_____	_____
Sequatchie Valley RR Co.	_____	_____
South Central Tennessee RR Co.	_____	_____
Tennessee Southern Railway Co	_____	_____
Tennken RR Co.	_____	_____
Tyner Terminal Railway Co.	_____	_____
Walking Horse & Eastern RR Co.	_____	_____
West Tennessee RR, LLC	_____	_____
TOTAL		=====

TYPE OF CARS

List car markings for all cars included in this report for which your company is responsible for the taxes. List type of cars (**OWNED and/or LEASED**) by your company, the number of cars by type, the average number of years owned and/or leased by car type, and the average cash value per car by type.

CAR MARKINGS	TYPE OF CAR	NUMBER OF CARS	AVERAGE NUMBER OF YEARS OWNED AND/OR LEASED	AVERAGE CASH VALUE PER CAR 1/1/2018
				\$
TOTAL				\$

CARS LEASED TO OR FROM OTHER COMPANIES

List below the lessors from whom cars are leased, along with the number of cars leased to or from each lessor and the various markings of these cars. State whether lessor or lessee is responsible for the taxes on these cars.

LESSOR	NUMBER OF CARS	CAR MARKINGS	WHO IS RESPONSIBLE FOR TAXES: LESSOR? OR LESSEE?
TOTAL			

OUT OF BUSINESS

IF COMPANY HAS GONE OUT OF BUSINESS

THIS FORM MUST BE PROPERLY FILLED OUT, SIGNED, NOTARIZED AND RETURNED TO:

COMPTROLLER OF THE TREASURY
OFFICE OF STATE ASSESSED PROPERTIES
CORDELL HULL BUILDING
425 FIFTH AVENUE NORTH
NASHVILLE, TN 37243-3400

I, _____, on this ____ day of _____, 20__ declare that, to the best of my knowledge and belief, the information herein is true, correct, and complete.

- **Company Name** _____
- **Date operation ceased business** _____
- **Date of insurance cancellation**
(Attach copy of insurance cancellation) _____
- **Date of cancellation (US DOT Number)** _____
- **Date of cancellation (FMCSA)**
(You can log onto their website using their Pin# and cancel online or call (615)781-5781) _____
- **Date of cancellation (MC Number)**
(If FMCSA is not notified by the insurance company when the insurance is terminated, the company will still appear as active in SAFER. Please ensure Motor Carrier Authority cancellation, or your company *will still* be assessed by the Office of State Assessed Properties) _____
- **How and when were assets disposed**
(If sold, name and address of buyer) _____

NOTARY ACKNOWLEDGEMENT

STATE OF _____
COUNTY OF _____

COMPANY OFFICIAL SIGNATURE

DATE

Sworn to and subscribed before me on this _____ day of _____, 20__

NOTARY

NOTARY SEAL

COMMISSION EXPIRES

DATE: _____

I, _____, being the OWNER, PRESIDENT, SECRETARY,
AND/OR PARTNER OF _____, do hereby swear and affirm that
the foregoing Ad Valorem Tax Report for the year two thousand eighteen has been prepared from
only the original books, papers, and records of said respondent under my direction in accordance
with Tennessee Code Annotated, §67-5-1316, and is true and correct to the best of my knowledge
and belief.

NAME

OFFICIAL CAPACITY