

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, 2022. A copy should be retained in your files for future reference.**
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**. Tennessee Code Annotated, Section 67-5-1317 states:

“The Owner of any such property refusing or failing to file such schedules and statements shall be deemed to have waived the mode and manner of ascertaining the value of such property, and of the distribution or allocation by the Comptroller of the Treasury of such valuation or assessment to the various counties and municipalities of the State of Tennessee for the purposes of county and municipal taxation, and shall not be permitted to be heard in opposition to the valuation fixed upon said property by the Comptroller of the Treasury, nor in opposition to the distribution or allocation of same by the Comptroller of the Treasury to the various counties and municipalities for the purposes aforesaid; and may, at the discretion of the Comptroller of the Treasury, in addition, be liable to a penalty of one hundred dollars (\$100) for each and every day which such owner is delinquent in filing said statement or schedule.” Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.

5. It is necessary for you to furnish the Comptroller of the Treasury certain information pertaining to the company’s organization, legal status, and operation. **Pages 1 & 1A** should be completed very carefully. If a particular statement or question does not apply to your company, place the words “**inapplicable**” or “**none**” in the appropriate blank(s). **Do not leave any of the statements or questions on Pages 1 & 1A blank unless instructed to do so.**
6. The **Balance Sheet** on **Pages 2 & 3**, and the **Income Statement** on **Page 5** should be completed in a manner that fairly reflects the financial position of your company. All financial statements should be in conformity with generally accepted accounting principles. **Use the financial pages included in this report. NO SUBSTITUTIONS ACCEPTED!** An entry on lines **8, 11, or 12** of the asset side of the Balance Sheet requires a detailed breakdown. Any entry on lines 4 and 26 on the Income Statement requires a detailed breakdown. Also, please report all Balance Sheet equipment used, owned, or leased by your company.
7. **Page 6** requires a listing of equipment leased and/or used by your company in **Tennessee**. Leased equipment refers to personal property obtained through an operating lease. Used property refers to personal property not under a lease agreement, and not owned by you but in your possession.
8. **Page 7** requires certain information pertaining to **System** and **Tennessee** property plant, and equipment. The only **System** information required is located in the first section which pertains to the number of single-wire miles and gross investment in aerial wire, cable, etc. The remainder of **Page 7** pertains to **Tennessee** property only.

GENERAL INSTRUCTION SHEET
(continued)

9. **Page 8** requires a breakdown of Tennessee property, plant, and equipment by **County**. One sheet is to be completed for each **County** where property, plant, and equipment are located. The **County Sheet** should also include properties located in the **Cities** and **Special School Districts** within that particular **County**. Under the section entitled “**Real Estate**” give precise location.
10. **Page 9** requires a breakdown of Tennessee property, plant, and equipment by **City** and **Special School District**. Complete a separate sheet for **Cities** and **Special School District**, but all property, plant, and equipment located in **Special School District** should also be shown on the **City Sheet** and **County Sheet**.
11. **Page 10** requires a listing of all purchases and sales of Tennessee real property (**including telecommunications towers**) occurring during the year 2021.
12. **Page 11** 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.
13. **Page 12** requires 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. Also, please indicate if the company intends to initiate any construction or expansion in the future.
14. **NO SHEET OR SECTION SHOULD BE LEFT BLANK.** If a sheet or section does not apply, indicate such in accordance with **Instruction #5** on previous page.
15. **IT IS IMPERATIVE THAT THE REPORT BE SIGNED. IF NOT, THE REPORT WILL BE RETURNED.**
16. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5” x 11”).**
17. Please provide the Office of State Assessed Properties with all documents in which an opinion of value has been determined by an appraiser hired by your company, any employee of your company, a public utilities commission or its equivalent, or any other party whose service was contracted by your company for the **past three years**. The documents should be summary in nature and **do not include** state or local appraisals.
18. In an effort to assure property accountability compliance, please provide the Office of State Assessed Properties with documentation supporting entries on the Ad Valorem Tax Report for the following: **gross investment in Tennessee, and net investment in Tennessee**. In other words, show how the numbers are derived. For companies located one hundred percent (100%) in Tennessee, a reference to the Balance Sheet is sufficient.



STATE OF TENNESSEE

2022

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 _____

EMAIL ADDRESS _____

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 Rep. John Lewis Way N.
 Nashville, TN 37243-3400
 (615) 741-0140 FAX (615) 741-0142

****This report must be filed with this office by April 1, 2022****

1. Company Name _____

2. Principal Office Location _____
Number & Street

_____ City _____ State _____ Zip

3. Is Company _____ **INDIVIDUAL?** _____ **PARTNERSHIP?** _____ **CORPORATION?**
 _____ **COOPERATIVE?** _____ **OTHER?**

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

Under laws of what state organized _____ Date organized _____
 Charter of incorporation or similar enterprise. _____ Date dissolved _____

5. Name & address of **PRESIDENT, OWNER, OR PARTNER** _____
Name

_____ Position/Title _____ Number & Street _____ City _____ State _____ Zip

6. Name & address of **GENERAL MANAGER** _____
Name

_____ Number & Street _____ City _____ State _____ Zip

7. **GROSS** Investment in SYSTEM plant and property December 31, 2021 \$ _____

8. **NET** Investment in SYSTEM plant and property December 31, 2021 \$ _____

9. **SYSTEM GROSS** Revenue (Income) for year ended December 31, 2021 \$ _____

10. **SYSTEM NET OPERATING** Revenue (Income) for year ended December 31, 2021 \$ _____

11. Amount of **LOANS FROM FEDERAL AGENCIES**, if any \$ _____

12. Indicate stock & debt of company:

| | Amount Authorized | No. of Shares or Amount Issued | Book or Par Value | Market or Cash Value |
|-----------------------|-------------------|--------------------------------|-------------------|----------------------|
| Preferred Stock | _____ | _____ | _____ | _____ |
| Common Stock | _____ | _____ | _____ | _____ |
| Bonds | _____ | _____ | _____ | _____ |
| Other Long-Term Debts | _____ | _____ | _____ | _____ |

13. State surplus at beginning of 2021 \$ _____ End of 2021 \$ _____

14. State amount of dividends paid for the year 2021: Preferred \$ _____ Common \$ _____

15. State exact dollar amount of **FEDERAL INCOME TAX ACTUALLY PAID OR OWED FOR 2021** as reported on your Federal Income Tax Return \$ _____

16. State **ACTUAL CASH** or **MARKET VALUE** of all Tennessee plant and property as of January 1, 2022 \$ _____

17. State NET additions (additions less retirements) to Tennessee plant and property for:
 2020 \$ _____ 2021 \$ _____
18. Total number of subscribers in Tennessee _____
19. Does your company operate solely (100%) in Tennessee? _____ YES _____ NO
 If you checked "YES" it will not be necessary to complete questions 20-27.
 If you checked "NO" **you must** complete questions 20-27.
20. GROSS Investment in Tennessee plant and property December 31, 2021 \$ _____
21. NET Investment in Tennessee plant and property December 31, 2021 \$ _____
22. TENNESSEE GROSS Revenue (Income) for year ended December 31, 2021 \$ _____
23. TENNESSEE NET OPERATING Revenue (Income) for year ended December 31, 2021 \$ _____
24. Percent of TENNESSEE GROSS Investment as compared to SYSTEM GROSS Investment in plant and property
 December 31, 2021 _____ %
25. Percent of TENNESSEE NET Investment as compared to SYSTEM NET Investment in plant and property
 December 31, 2021 _____ %
26. Percent of TENNESSEE GROSS Revenue (Income) as compared to SYSTEM GROSS Revenue (Income) for
 year ended December 31, 2021 _____ %
27. Percent of TENNESSEE NET OPERATING Revenue (Income) as compared to SYSTEM NET OPERATING
 Revenue (Income) for year ended December 31, 2021 _____ %
28. Does your company or its parent holding company file the following? **Check all that apply:**
 _____ a. SEC Form 10-K
 _____ b. FCC Form M
 _____ c. Annual report to stockholders

File one copy of each of the items checked in item 28 with the Comptroller of the Treasury, Office of State Assessed Properties.

29. What was the date of your last rate case? _____ Was the case heard by a state PSC
 or a federal entity? _____ What was the return on equity granted? _____ %
30. Special questions regarding this report should be directed to:
 NAME: _____
 TITLE: _____
 ADDRESS: _____
Number & Street

City State Zip

 PHONE NUMBER: () _____
 FAX NUMBER: () _____
 E-MAIL ADDRESS _____

BALANCE SHEET
ASSETS

AS OF DECEMBER 31

| | | <u>2021</u> | <u>2020</u> |
|--------------------|---|--------------------|--------------------|
| <u>Item</u> | <u>Fixed Assets</u> | | |
| 1. | Utility Plant in Service | \$ | \$ |
| 2. | Plant Under Construction | | |
| 3. | Property Held for Future Use | | |
| 4. | Plant Acquisition Adjustment | | |
| 5. | Total Fixed Assets | | |
| 6. | LESS Depreciation & Amortization Reserve | | |
| 7. | Net Fixed Assets | \$ | \$ |
| | <u>Other Property & Investments</u> | | |
| 8. | *Non-Utility Property | \$ | \$ |
| 9. | LESS Accumulated Depreciation | | |
| 10. | Net Non-Utility Property | | |
| 11. | *INVESTMENT IN AFFILIATED COMPANIES | | |
| 12. | *OTHER INVESTMENTS | | |
| 13. | Miscellaneous Physical Property | | |
| 14. | Sinking Funds | | |
| 15. | Other Fund Accounts | | |
| 16. | Total Other Property & Investments | \$ | \$ |
| | <u>Current Assets</u> | | |
| 17. | Cash | \$ | \$ |
| 18. | Special Cash Deposits | | |
| 19. | Working Funds | | |
| 20. | Temporary Cash Investments | | |
| 21. | Notes Receivable from Related Parties | | |
| 22. | Other Notes Receivable | | |
| 23. | Due from Related Parties – Net | | |
| 24. | Accounts Receivable from Affiliated Companies-Net | | |
| 25. | Other Accounts Receivable – Net | | |
| 26. | Interest & Dividends Receivable | | |
| 27. | Pre-Payments | | |
| 28. | MATERIALS & SUPPLIES | | |
| 29. | Subscriptions to Security Issues | | |
| 30. | Other Current Assets | | |
| 31. | Total Current Assets | \$ | \$ |
| | <u>Deferred Charges</u> | | |
| 32. | Discount on Long-Term Debt | \$ | \$ |
| 33. | Extraordinary Maintenance & Retirements | | |
| 34. | Clearing Accounts | | |
| 35. | Other Deferred Charges | | |
| 36. | Total Deferred Charges | \$ | \$ |
| 37. | TOTAL ASSETS | \$ | \$ |

***GIVE A DETAILED BREAKDOWN AND DESCRIPTION OF THIS TYPE OF PROPERTY INVESTMENT.**

BALANCE SHEET
LIABILITIES & OTHER CREDITS

| | | AS OF DECEMBER 31 | |
|-------------|---|-------------------|-------------|
| | | <u>2021</u> | <u>2020</u> |
| Item | <u>Capital Stock & Retained Earnings</u> | | |
| 1. | Common Capital Stock Outstanding | \$ | \$ |
| 2. | Preferred Capital Stock Outstanding | | |
| 3. | Premiums on Capital Stock | | |
| 4. | Other Capital Liability Accounts | | |
| 5. | Proprietor's Capital | | |
| 6. | Other Capital | | |
| 7. | Retained Earnings Reserved | | |
| 8. | Unappropriated Retained Earnings | | |
| 9. | LESS Discount on Capital Stock | | |
| 10. | LESS Capital Stock Expense | | |
| 11. | Total Capital Stock & Retained Earnings | \$ | \$ |
| | <u>Long-Term Debt</u> | | |
| 12. | Funded Debt Outstanding | \$ | \$ |
| 13. | Receivers Certificates | | |
| 14. | Advances from Affiliated Companies | | |
| 15. | Other Long-Term Debt(s) | | |
| 16. | Total Long-Term Debt(s) | \$ | \$ |
| | <u>Current & Accrued Liabilities</u> | | |
| 17. | Notes Payable to Affiliated Companies | \$ | \$ |
| 18. | Short Term Notes Payable | | |
| 19. | Other Notes Payable | | |
| 20. | Accounts Payable to Affiliated Companies | | |
| 21. | Other Accounts Payable | | |
| 22. | Customers Deposits | | |
| 23. | Matured Interest & Dividends | | |
| 24. | Current Portion Long-Term Debt(s) | | |
| 25. | Advance Billing & Payments | | |
| 26. | Taxes Accrued | | |
| | Unmatured Interest, Dividends, & Rents | | |
| 27. | Accrued | | |
| 28. | Refunds Due Customers | | |
| 29. | Other Current Liabilities | | |
| 30. | Total Current & Accrued Liabilities | \$ | \$ |
| | <u>Deferred Credits & Reserves</u> | | |
| 31. | Premium on Long-Term Debt | \$ | \$ |
| 32. | Insurance Reserve | | |
| 33. | Provident Reserve | | |
| 34. | Amortization Reserve | | |
| 35. | Employment Stabilization Reserve | | |
| 36. | Other Deferred Credits & Reserves | | |
| 37. | Accumulated Deferred Income Taxes | | |
| 38. | Total Deferred Credits & Reserves | \$ | \$ |
| | <u>Contributions in Aid of Construction</u> | | |
| 39. | Contributions in Aid of Construction | \$ | \$ |
| 40. | TOTAL LIABILITIES & OTHER CREDITS | \$ | \$ |

LONG-TERM DEBT

Mortgages, Bonds, Promissory Notes, & Miscellaneous Long-Term Debt

| Date of Issue | Date of Maturity | Description: (Bonds, Notes, or Other Instrument) | Beginning of Year Balance | Principal Paid During Year | *End of Year Balance | Interest | for Year | Leave This Column Blank |
|---------------|------------------|---|---------------------------|----------------------------|----------------------|----------|----------|-------------------------|
| | | | | | | Rate (%) | Amount | |
| | | | \$ | \$ | \$ | | \$ | |
| | | TOTALS | \$ | \$ | \$ * | ----- | \$ | |

INCOME STATEMENT

| | | AS OF DECEMBER 31 | |
|-------------|--|--------------------------|--------------------|
| | | <u>2021</u> | <u>2020</u> |
| Item | <u>Operating Revenue</u> | | |
| 1. | Local Network Services Revenues | \$ | \$ |
| 2. | Rental Revenue | | |
| 3. | Network Interstate Access Services Revenues | | |
| 4. | *Network Intrastate Access Services Revenues | | |
| 5. | Long Distance Network Services Message Revenues | | |
| 6. | Long Distance Private Network Revenues | | |
| 7. | Miscellaneous Revenues | | |
| 8. | LESS: Uncollectible Operating Revenue | | |
| 9. | Total Operating Revenue | \$ | \$ |
| | <u>Operating Expense</u> | | |
| 10. | Plant Specific Operations Expense | \$ | \$ |
| 11. | Plant Nonspecific Operations Expense | | |
| 12. | Customer Operations Expense | | |
| 13. | Corporate Operations Expense | | |
| 14. | Other Operating Income and Expenses | \$ | \$ |
| | <u>Operating Taxes</u> | | |
| 15. | State, County, and Municipal Taxes | \$ | \$ |
| 16. | Federal Income Taxes | | |
| 17. | Other Miscellaneous Operating Taxes | | |
| 18. | Total Operating Expenses | | |
| 19. | Net Operating Income | \$ | \$ |
| | <u>Non-Operating Income & Expense</u> | | |
| 20. | Dividend Income | \$ | \$ |
| 21. | Interest Income | | |
| 22. | Allowance for Funds Used During Construction | | |
| 23. | Miscellaneous Non-Operating Income | | |
| 24. | Miscellaneous Special Charges | | |
| 25. | Total Non-Operating Income | | |
| 26. | *State, County, and Municipal Taxes-Non-Operating | | |
| 27. | Federal Income Taxes-Non-Operating | | |
| 28. | Other Non-Operating Taxes | | |
| 29. | Total Non-Operating Taxes | | |
| 30. | Gross Income | \$ | \$ |
| | <u>Interest & Other Deductions</u> | | |
| 31. | Interest on Funded Debt | \$ | \$ |
| 32. | Interest Expense – Capital Leases | | |
| 33. | Amortization of Debt Issuance Expense | | |
| 34. | Other Interest Deductions | | |
| 35. | Total Interest & Other Deductions | | |
| 36. | Net Income Before Extraordinary Items | \$ | \$ |
| | <u>Extraordinary & Delayed Items</u> | | |
| 37. | Extraordinary & Delayed Items | \$ | \$ |
| | <u>Non-regulated Income Items</u> | | |
| 38. | Non-regulated Income Items | \$ | \$ |
| 39. | Net Income to Retained Earnings | \$ | \$ |

*Provide a detailed breakdown and source of this income.

LEASED EQUIPMENT

This schedule should include all operating equipment located in Tennessee that is leased or used by your company.

| Type of Equipment | No. Of Units | Total Annual Amount of Rent | Age Of Units | Annual Depreciation Rate | Lease Expiration Date | Owner | Tax Liability Lessor or Lessee | Original Cost | Accumulated Depreciation | Depreciated Cost | Location (County & City) |
|-------------------|--------------|-----------------------------|--------------|--------------------------|-----------------------|-------|--------------------------------|---------------|--------------------------|------------------|--------------------------|
| | | \$ | | | | | | \$ | \$ | \$ | |

| | <u>System</u> | |
|---|-----------------|-----------------|
| No. Single Wire Miles – Buried & Underground Cable | _____ | _____ |
| No. Miles of Pole Line | _____ | _____ |
| No. Stations | _____ | _____ |
| No. Single Wire Miles – Other Wire & Cable | _____ | _____ |
| Gross Investment – Buried Cable Only (Real Property) | \$ _____ | \$ _____ |
| Gross Investment – Conduit (Real Property) | _____ | _____ |
| Gross Investment – Poles (Real Property) | _____ | _____ |
| Gross Investment – Underground Cable (Personal Property) | _____ | _____ |
| Gross Investment – Other Wire, Cable, Station Equip. (Personal Property) | _____ | _____ |
| TOTAL GROSS INVESTMENT | \$ _____ | \$ _____ |

CENTRAL OFFICE AND OTHER LOCALIZED EQUIPMENT – TENNESSEE

| | Gross Investment Outside Corporate Limits | Gross Investment Inside Corporate Limits | Gross Investment Total |
|---|---|--|---------------------------|
| Gross Investment-COE | \$ _____ | \$ _____ | \$ _____ |
| Gross Investment-Fixtures, Furniture, Equipment, Autos, Materials & Supplies and Other General Equipment | \$ _____ | \$ _____ | \$ _____ |

CONSTRUCTION WORK IN PROGRESS – TENNESSEE

| | | | |
|--------------------------------|----------|----------|----------|
| Gross Investment (CWIP) | \$ _____ | \$ _____ | \$ _____ |
| Personal @ 15% | \$ _____ | \$ _____ | \$ _____ |
| Real @ 100% | \$ _____ | \$ _____ | \$ _____ |

REAL ESTATE – TENNESSEE

A. Land:

| Acres | Location | Year Acquired | Purchased From | Deed Book | Page No. | Gross Investment | FOR OFFICE USE ONLY |
|-------------------|----------|------------------|-------------------|--------------|-------------|---------------------|------------------------------|
| _____ | _____ | _____ | _____ | _____ | _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Total Land | | | | | | \$ _____ | \$ _____ |

B. Structures:

| Kind & Type | Location | Year Constructed/Acquired | Gross Investment | FOR OFFICE USE ONLY |
|-------------------------|----------|------------------------------|---------------------|------------------------------|
| _____ | _____ | _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ |
| Total Structures | | | \$ _____ | \$ _____ |

C. Leasehold Improvements:

| Kind & Type | Location | Year Completed | Gross Investment | FOR OFFICE USE ONLY |
|---|----------|-------------------|---------------------|------------------------------|
| _____ | _____ | _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ |
| Total Real Estate/Tennessee | | | \$ _____ | \$ _____ |
| Grand Total All Property/Tennessee | | | \$ _____ | \$ _____ |

OPERATING PROPERTY

(Used predominantly to provide long distance telephone service)

| | <u>Gross Investment</u> | <u>Net Investment</u> |
|--|--------------------------------|------------------------------|
| Buried Cable Only | _____ | _____ |
| Conduit | _____ | _____ |
| Poles | _____ | _____ |
| Underground Cable | _____ | _____ |
| Other Wire, Cable, & Station Equipment | _____ | _____ |
| TOTAL INVESTMENT | \$ _____ | \$ _____ |

CENTRAL OFFICE AND OTHER LOCALIZED EQUIPMENT – TENNESSEE

| | <u>Outside Corporate Limits</u> | <u>Inside Corporate Limits</u> | <u>Total</u> |
|---|--|---------------------------------------|---------------------|
| Gross Investment | \$ _____ | \$ _____ | \$ _____ |
| Net Investment | \$ _____ | \$ _____ | \$ _____ |
| Gross Investment-Fixtures, Furniture, Equipment, Autos, Materials & Supplies, and Other General Equipment | \$ _____ | \$ _____ | \$ _____ |
| Net Investment | \$ _____ | \$ _____ | \$ _____ |

CONSTRUCTION WORK IN PROGRESS – TENNESSEE

| | | | |
|-------------------------|----------|----------|----------|
| Gross Investment | \$ _____ | \$ _____ | \$ _____ |
| Net Investment | \$ _____ | \$ _____ | \$ _____ |

REAL ESTATE – TENNESSEE

A. Land:

| Acres | Location | Year Acquired | Purchased From | Deed Book | Page No. | Gross Investment | FOR OFFICE USE ONLY |
|-------------------|----------|---------------|----------------|-----------|----------|------------------|---------------------|
| _____ | _____ | _____ | _____ | _____ | _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Total Land | | | | | | \$ _____ | \$ _____ |

B. Structures:

| Kind & Type | Location | Year Constructed/Acquired | Gross Investment | FOR OFFICE USE ONLY |
|-------------------------|----------|---------------------------|------------------|---------------------|
| _____ | _____ | _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Total Structures | | | \$ _____ | \$ _____ |

C. Leasehold Improvements:

| Kind & Type | Location | Year Completed | Gross Investment | FOR OFFICE USE ONLY |
|---|----------|----------------|------------------|---------------------|
| _____ | _____ | _____ | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ |
| Total Real Estate/Tennessee | | | \$ _____ | \$ _____ |
| Grand Total All Property/Tennessee | | | \$ _____ | \$ _____ |

Note: One sheet to be filed for each county. Properties located in the city will be designated as Inside Corporate Limits. Properties located outside of cities-Outside Corporate Limits. Total of inside & outside corporate limits equals County Total.

| <u>County</u> | <u>Outside Corp. Limits</u> | <u>Inside Corp. Limits</u> | <u>Total</u> |
|--|-----------------------------|----------------------------|--------------|
| No. Single Wire Miles – Buried Cable | | | |
| No. Miles of Pole Line | | | |
| No. Stations | | | |
| No. Single Wire Miles – Other Wire & Cable | | | |
| Gross Investment – Buried Cable Only | \$ | \$ | \$ |
| Gross Investment - Conduit | | | |
| Gross Investment - Poles | | | |
| Gross Investment – Underground Cable | | | |
| Gross Investment – Other Wire, Cable, Station Equip. | | | |
| TOTAL GROSS INVESTMENT | \$ | \$ | \$ |

CENTRAL OFFICE AND OTHER LOCALIZED EQUIPMENT – TENNESSEE

| | <u>Gross Investment Outside Corporate Limits</u> | <u>Gross Investment Inside Corporate Limits</u> | <u>Gross Investment Total</u> |
|---|--|---|-------------------------------|
| Gross Investment-COE | \$ | \$ | \$ |
| Gross Investment-Fixtures, Furniture, Equipment, Autos, Materials & Supplies, and Other General Equipment | \$ | \$ | \$ |

CONSTRUCTION WORK IN PROGRESS – TENNESSEE

| | | | |
|--------------------------------|----|----|----|
| Gross Investment (CWIP) | \$ | \$ | \$ |
| Personal @ 15% | \$ | \$ | \$ |
| Real @ 100% | \$ | \$ | \$ |

REAL ESTATE – TENNESSEE

A. Land:

| Acres | Location | Year Acquired | Purchased From | Deed Book | Page No. | Gross Investment | FOR OFFICE USE ONLY |
|-------------------|----------|---------------|----------------|-----------|----------|------------------|---------------------|
| | | | | | | \$ | \$ |
| | | | | | | | |
| | | | | | | | |
| Total Land | | | | | | \$ | \$ |

B. Structures:

| Kind & Type | Location | Year Constructed/Acquired | Gross Investment | FOR OFFICE USE ONLY |
|-------------------------|----------|---------------------------|------------------|---------------------|
| | | | \$ | \$ |
| | | | | |
| | | | | |
| Total Structures | | | \$ | \$ |

C. Leasehold Improvements:

| Kind & Type | Location | Year Completed | Gross Investment | FOR OFFICE USE ONLY |
|---------------------------------|----------|----------------|------------------|---------------------|
| | | | \$ | \$ |
| | | | | |
| | | | | |
| Total Real Estate/County | | | \$ | \$ |
| Total Property/County | | | \$ | \$ |

NOTE: ONE SHEET TO BE FILED FOR EACH CITY & SPECIAL SCHOOL DISTRICT

City/Special School District

| <u>Inside Corporate Limits</u> | |
|---|-----------------|
| No. Single Wire Miles – Buried Cable | _____ |
| No. Miles of Pole Line | _____ |
| No. Stations | _____ |
| No. Single Wire Miles – Other Wire & Cable | _____ |
| Gross Investment – Buried Cable | \$ _____ |
| Gross Investment - Conduit | _____ |
| Gross Investment - Poles | _____ |
| Gross Investment – Underground Cable | _____ |
| Gross Investment– Other Wire, Cable, Station Equip. | _____ |
| TOTAL GROSS INVESTMENT | \$ _____ |

CENTRAL OFFICE EQUIPMENT, BOOTHS, & FITTINGS – TENNESSEE

| | |
|---|----------|
| Gross Investment-Central Office Equipment, Booths, and Fittings | \$ _____ |
| Gross Investment-Furniture, Fixtures, Equipment, Automobiles, Materials and Supplies, and Other General Equipment | \$ _____ |

CONSTRUCTION WORK IN PROGRESS – TENNESSEE

| | | | |
|--------------------------------|-----------------|-----------------|-----------------|
| Gross Investment (CWIP) | \$ _____ | \$ _____ | \$ _____ |
| Personal @ 15% | \$ _____ | \$ _____ | \$ _____ |
| Real @ 100% | \$ _____ | \$ _____ | \$ _____ |

REAL ESTATE – TENNESSEE

A. Land:

| Acres | Location | Year Acquired | Purchased From | Deed Book | Page No. | Gross Investment | FOR OFFICE USE ONLY |
|-------------------|----------|---------------|----------------|-----------|----------|------------------|---------------------|
| | | | | | | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Total Land | | | | | | \$ _____ | \$ _____ |

B. Structures:

| Kind & Type | Location | Year Constructed/Acquired | Gross Investment | FOR OFFICE USE ONLY |
|---------------------------------------|----------|---------------------------|------------------|---------------------|
| | | | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Total Structures | | | \$ _____ | \$ _____ |
| Total All Property/City or SSD | | | \$ _____ | \$ _____ |

C. Leasehold Improvements:

| Kind & Type | Location | Year Completed | Gross Investment | FOR OFFICE USE ONLY |
|--------------------------------------|----------|----------------|------------------|---------------------|
| | | | \$ _____ | \$ _____ |
| _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ |
| Total Real Estate/City or SSD | | | \$ _____ | \$ _____ |
| Total Property/City or SSD | | | \$ _____ | \$ _____ |

PURCHASES AND SALES OF TENNESSEE PROPERTY

List all purchases and sales of Tennessee **real property** (including Telecommunications Towers) that occurred during the year 2021. Give all applicable information for each transaction separately. (You may copy pages as needed) **Please attach a copy of the warranty deed or sales contract.**

PURCHASES

Date of Purchase: _____

County/City: _____

Assessor’s Tax Map & Parcel Number: _____

Purchase Price: _____

Physical Address: _____
Number & Street

_____ City _____ State _____ Zip

Description of Property: _____

Grantor (seller): _____

Type of Improvement: _____

SALES

Date of Sale: _____

County/City: _____

Assessor’s Tax Map & Parcel Number: _____

Sale Price: _____

Physical Address: _____
Number & Street

_____ City _____ State _____ Zip

Description of Property: _____

Grantee (buyer): _____

Type of Improvement: _____

INDUSTRIAL DEVELOPMENT BOARD

Please report on this form any Industrial Development Board (IDB) or similar tax abatements information for personal and real property leased by your company. Please include scanned or paper copies of any similar agreements with city or counties for the referenced properties.

| Owner Name | Lessee Name | Property Address | County Name | City Name | Estimated Value | Lease Date | Lease Terms |
|------------|-------------|------------------|-------------|-----------|-----------------|------------|-------------|
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ | _____ |

REAL PROPERTY UNDER CONSTRUCTION

Tennessee Code Annotated 67-5-503 provides that, “If after January 1 and before September 1 of any year, an improvement or new building is completed and ready for use or occupancy...the assessor of property shall make or correct the assessment of such property, on the basis of the value of the improvement at the time of its completion...”

List all real properties under construction or properties that **will be** completed by September 1, 2022.

| County and City | Property Owner and Map Reference | Description of Improvement | Construction Cost |
|-----------------|----------------------------------|----------------------------|-------------------|
| | | | \$ |
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Does the company intend to expand or initiate improvements or new building in the near future? YES _____ NO _____

| County and City | Property Owner and Map Reference | Description of Improvement | Construction Cost |
|-----------------|----------------------------------|----------------------------|-------------------|
| | | | \$ |
| | | | |
| | | | |
| | | | |
| | | | |

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 twenty
two 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