

## 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, 2023. 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, 2022** - 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 2022.
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 2022. 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 – 5: requires a list of the cities and counties traveled in Tennessee during 2022.
10. 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.
11. **IT IS IMPERATIVE THAT THE REPORT BE SIGNED. IF NOT, THE REPORT WILL BE RETURNED.**
12. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5 X 11).**



# STATE OF TENNESSEE

## 2023

### 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](http://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, 2023\*\***

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 2022 \_\_\_\_\_

8. **TOTAL MILES (loaded & empty)** in **SYSTEM** FOR 2022 \_\_\_\_\_

9. **ORIGINAL COST** of all owned and/or leased cars on 12/31/2022 \$ \_\_\_\_\_

10. **DEPRECIATED VALUE** of all owned and/or leased cars on 12/31/2022 \$ \_\_\_\_\_

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
<b><u>CLASS I</u></b>		
BNSF Railway Co.	_____	_____
CSX Transportation, Inc.	_____	_____
Canadian Nation(Grand Trunk/Illinois Central RR)	_____	_____
Kansas City Southern Railway Co.	_____	_____
Norfolk Southern Railway	_____	_____
Union Pacific RR Co.	_____	_____
<b><u>REGIONAL &amp; SHORT LINE RAILROADS</u></b>		
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	_____	_____
<b>TOTAL</b>		_____

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 1/1/2023
				\$
<b>TOTAL</b>				\$

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?
<b>TOTAL</b>			













# 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**