GENERAL INSTRUCTION SHEET

- This report must be completed in proper form (typed or legibly printed) and must be <u>filed with the Comptroller of the Treasury on or before April 1, 2023</u>. <u>A copy should be retained in your files for future reference</u>. 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.
 - <u>Line 7</u>: **Total miles traveled (loaded & empty) by all cars in Tennessee** include miles traveled by owned and/or leased cars.
 - <u>Line 8</u>: **Total miles traveled (loaded & empty) by all cars in your System**, including Tennessee miles include miles traveled by owned and/or leased cars.
 - <u>Line 9</u>: **Original cost** state the **undepreciated** cost plus improvements of all cars (owned and/or leased).
 - <u>Line 10</u>: **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 <u>owner</u>, 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 (PRINCIPAL OFF	FICE INFORMATION)	_ CITY		_ STATE	 ZIP CODE	
STREET (PRINCIPAL OFF	FICE INFORMATION IN TENN	CITY ESSEE)		_ STATE	 ZIP CODE	
PHONE NUMBER	()		_ FAX NUMBER	()		
	COMPANY WEB SITE					
	EMAIL ADDRESS		*****			

Visit our website at: www.comptroller.tn.gov/sap

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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

1.	COMPANY NAI	ME				
2.	STREET		CITY		ATE	ZIP CODE
		(P	RINCIPAL OFFICE LOCATION)			
3.	Is Company	INDIVIDUAL	PARTNERSHIP	CORP	ORATION	OTHER
4.	If a CORPORA	TION or OTHER sim	nilar enterprise, supply	the following	information	:
List	Under laws of what names and address ESIDENT:	•		Date Organized	<u> </u>	
Addre	ess CRETARY:		City	State	Zip Co	de
Addre TR I	EASURER:		City	State	Zip Co	de
Addre			City	State	Zip Co	de
5.	State principle i	nature of business:				
6.7.8.9.10.	TOTAL MILES TOTAL MILES ORIGINAL CO DEPRECIATE 12/31/2022	S (loaded & empty OST of all <u>owned</u> and ED VALUE of all <u>ow</u>) in TENNESSEE FOR) in SYSTEM FOR 202 and/or <u>leased</u> cars on a and/or <u>leased</u> cars and/or <u>leased</u> cars ased cars operated in	22 12/31/2022 ars on	\$ \$	
TIT	Special question ME:: LE:: DRESS:	ons regarding this re	eport should be directe	ed to:		
	ONE NUMBER MAIL ADDRESS	Stat	e FAX NUMB	Zip Code ER		<u>-</u>
FOI ON	R OFFICIAL USI LY:	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
CLASS I		
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.		
REGIONAL & SHORT LINE RAILROADS 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 1/1/2023
				\$
·				
	·			
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. <u>State whether lessor or lessee is responsible for the taxes on these cars.</u>

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

-3- CT-0393

REAL & PERSONAL PROPERTY LOCATED IN TENNESSEE

List all **REAL** and **PERSONAL PROPERTY**, other than revenue equipment, located in **TENNESSEE**. (Include tools, furniture and fixtures, materials, supplies, non-revenue equipment, land and buildings, leasehold improvements, etc.)

DESCRIPTION OF PROPERTY	LOCATION (COUNTY)	LOCATION (CITY)	*COST	CASH VALUE 1/1/2023
				_
				<u> </u>
TOTAL			\$	 \$
*GROSS COST BEF	ORE DEPRECIATIO	N		

PURCHASES AND SALES OF TENNESSEE PROPERTY

List all purchases and/or sales of Tennessee real property that occurred during the year 2022. Give all applicable information for each transaction separately. (You may copy pages as needed)

PURCHASES/SALES

Date of Purchase/Sales	
County	City
Assessor's Tax Map	Parcel Number
Purchase Price	
Physical Address	
Description of property:	
Grantor (Seller)	Grantee (Buyer)
Type of Improvement:	

DISTRIBUTION OF TENNESSEE ASSESSMENT

If your company was assessed by this office in tax year 2022, you may use the distribution of your assessment that was mailed to you. You should review the distribution and make necessary changes. If this is your first year to file this report use route traveled in Tennessee.

List the Counties, Cities, and Special School Districts your cars traveled in Tennessee for tax year 2022.

Check this box if s	ame as last year.		
EXAMPLE:	ANDERSON	ОИТ	SIDE CITIES
COUNTY		CITY	SPECIAL SCHOOL DISTRICT

(CONTINUED) DISTRIBUTION OF TENNESSEE ASSESSMENT

COUNTY	CITY	SPECIAL SCHOOL DISTRICT

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, 2023.

County	City	Property Owner	Description of Improvement	Construction Cost
				\$
		<u> </u>	_	
		<u> </u>	-	
		_		_
		_		_
				_
		_		_
		_		
		_		
				\$

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 BU			
		425 FIFTH AVENUE			
		NASHVILLE, TN 372	43-3400 		900 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800
I,	, on this			declare that, to the	ne best of my
know	ledge 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 Num	lber)			
•	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 FMSCA is not notified by the insurance compainsurance is terminated, the company will still app in SAFER. Please ensure Motor Carrier Authority or your company will still be assessed by the Office Assessed Properties)	ear as active cancellation,			
•	How and when were assets disposed	d			
	(If sold, name and address of buyer)				
STA	NOTARY TE OF	ACKNOW	LEDGI	EMENT	
COU	NTY OF				
	COMPANY OFFICIAL SIGNATURE				
	DATE				
Swor	n to and subscribed before me on this _	day of _			_, 20
		Nota	ARY		_
	NOTARY SEAL	Сом	MISSION EX	PIRES	_

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 yea	r two thousand twenty two has been prepared from
only the original books, papers, and records of s	aid respondent under my direction in accordance
with Tennessee Code Annotated, §67-5-1316, and	d is true and correct to the best of my knowledge
and belief.	
	NAME
	OFFICIAL CAPACITY