# MOTOR BUS AD VALOREM TAX REPORT GENERAL INSTRUCTIONS

1. ***This report must be filed with the Comptroller of the Treasury on or before April 1, 2009.***

2. **IF YOUR COMPANY IS NO LONGER IN BUSINESS, PLEASE NOTIFY THIS OFFICE IMMEDIATELY, TO AVOID POSSIBLE FORCE ASSESSMENT FOR THE 2009 TAX YEAR!**

3. FAILURE to file a complete report will result in a **FORCED ASSESSMENT**, and the property owner may, at the discretion of the Comptroller, be liable to a penalty of $100.00 for each and every day the owner is delinquent in filing. Tennessee Code Annotated §67-5-1317. Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.

4. This report is subject to **AUDIT** by the Comptroller of the Treasury. Tennessee Code Annotated §67-5-1320.

5. Blank report forms are available at **http://www.comptroller.state.tn.us/sap/advalorem.htm**.

6. Round all dollar figures to whole dollars. Do not leave blanks. Enter "0" for none.

7. The **FEIN#** is your Federal Employer Identification Number.

8. Guide for preparing Lines 10-13: (As of 12/31/2008).

| | TOTAL CURRENT ASSETS | TOTAL CURRENT LIABILITIES | GROSS REVENUES | NET OPERATING INCOME |
|---|---|---|---|---|
| EXAMPLE | Cash and Deposits | Notes Payable | Total Revenues from Bus operation. | Gross Revenues minus operating expenses not including interest expense. |
| | Temporary Investments | Accounts Payable | | |
| | Accounts Receivable | Accrued Interest | | |
| | Notes Receivable | Taxes Payable | | |
| | Materials and Supplies | Accrued Wages, Salaries | | |
| | Prepaid Expenses | Customer Deposits | | |
| | Other current Assets | Other Current Liabilities | | |

9. Revenue Equipment is all equipment owned, used, or leased (owner operators operating under the same MC authority as the lessee) in direct production of income, i.e., Buses, Vans or other revenue equipment.

10. **Line 14A**-Cost of Total System Revenue Equipment "OWNED OR LEASED TO OWN" should be the gross original cost, plus improvements, before depreciation if purchased new or used.

11. **Line 14B**-Cost of Total System Revenue Equipment "LEASED" should be the gross original cost, new or used, to the lessor. If the actual cost is not available, reasonable estimates of original cost will be considered if adequate details are provided. **DO NOT** list opinion of market value.

12. **Line 15**-Report the total number of System Power Units Owned or Leased by your Bus Company. System Power Units is the number of Buses/Vans owned or leased by your Bus Company. This number should match the total for lines 1 – 8 on MB-3.

13. **Line 16**-Report the Real Property owned in the **EXACT NAME** of your Bus Company.

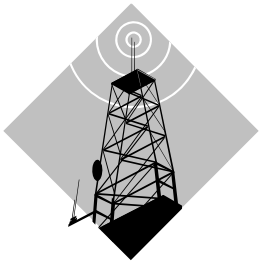
14. **Line 17**-Report the Real Property under construction in the **EXACT NAME** of your Bus Company.

15. **Line 18**-Report the Purchases and Sales of Real Property owned in the **EXACT NAME** of your Bus Company.

16. **Line 19**-List all Personal Property by city & county that is owned or leased by your Bus Company.

17. **Page MB-3**-Summarize all Carrier Operating Property owned or leased by your Bus Company.

18. **Page MB-4**-List where your Bus Company's Over-the-Road Equipment is physically located. As an alternative, you may list primary points of pickup and delivery.



# STATE OF TENNESSEE
# 2009
# AD VALOREM TAX REPORT

COMPANY NAME _____

STREET _____ CITY _____ STATE _____ ZIP CODE _____
**(PRINCIPLE OFFICE INFORMATION)**

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

PHONE NUMBER ( ) _____ FAX NUMBER ( ) _____

E-MAIL ADDRESS _____

MAIL TO:

**COMPTROLLER OF THE TREASURY**
**OFFICE OF STATE ASSESSED PROPERTIES**
414 Union Street, Suite 1120
Nashville, Tennessee 37243-1402
(615) 741-0140 FAX (615) 741-0142

# MOTOR BUS

## 2009 AD VALOREM TAX REPORT

1. **Company Legal Name:** _____ **FEIN#** _____

   **Doing Business As:** _____

2. **A. Business Address:**

   (Street) _____

   (City) _____ (State) _____ (Zip Code) _____

   **B. Mailing Address** **(If different)**

   (Street) _____

   (City) _____ (State) _____ (Zip Code) _____

   **C. Tennessee Primary** **Please check appropriate box below.**

   ☐ **RENTED/LEASED** ☐ **OWNED In Exact Name of Company**
   **If Owned See page MC-2 Line 16**

   (Street) _____

   (City) _____ (State) _____ (Zip Code) _____

3. **Telephone Number:** _____ **Fax Number:** _____

4. **Company Web Site:** _____

5. **Direct questions about this report to:**

   **(Name & Title)** _____

   **(Street or P. O. Box)** _____

   **(City)** _____ **(State)** _____ **(Zip Code)** _____

   **(Telephone #)** _____ **(Fax #)** _____

6. **Name and Address of President or Owner:**

   **(Name & title)** _____

   **(Street or P. O. Box)** _____

   **(City)** _____ **(State)** _____ **(Zip code)** _____

   **(Telephone #)** _____ **(Fax #)** _____

7. **Is your company a common/contract carrier for hire?** **YES** **NO**

8. **Motor Carrier authority:** **USDOT#** _____ **ICC# OR FHWA#** _____

9. **Total miles for all vehicles operated during the year ended December 31, 2008:**

   **A. Tennessee Only** _____ **B. Total System including TN** _____

10. **Total Current Assets** **$** _____
    **(DO NOT INCLUDE COST OF BUSES & VANS)**

11. **Total Current Liabilities** **$** _____
    **(DO NOT INCLUDE COST OF BUSES & VANS)**

## SYSTEM

12. **Gross Revenues** **$** _____

13. **Net Operating Income** **$** _____

14. **Total System Revenue Equipment Cost:**
    **(As of 12/31/2008)**

    **A. Owned** **$** _____

    **B. Leased** **$** _____

15. **Total Number of System Power Units.**
    **(All buses & vans used as of 12/31/2008)** _____

# REAL AND PERSONAL PROPERTY LOCATED IN TENNESSEE
# NOTE: THIS SHEET WILL BE USED FOR YOUR LOCALIZED ASSESSMENT

16. Only list real property located in Tennessee **OWNED** in the Exact Name of your Bus Company.
(DO NOT INCLUDE RESIDENTIAL HOMES UNLESS OWNED IN THE EXACT NAME OF YOUR BUS COMPANY)

| Physical Address of the Property | County Name | City (If Inside City Limits) | Original Cost |
|---|---|---|---|
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |

17. Real Property Under Construction (CWIP) **in exact name of your bus company.** Enter the "Expected" Completion Date.

| Physical Address of the Property | Completion Date | County Name | City (If Inside City Limits) | Original Cost |
|---|---|---|---|---|
| | | | | $ |
| | | | | $ |

18. Purchases and Sales of Tennessee Real Property **in exact name of your bus company** (Mark "B" for Bought, "S" for Sold)
(DO NOT INCLUDE PURCHASES AND SALES OF PERSONAL PROPERTY)

| Physical Address of the Property | Bought/Sold | County Name | City (If Inside City Limits) | Original Cost |
|---|---|---|---|---|
| | | | | $ |
| | | | | $ |

19. List **(by city & county)** dollar amount of Personal Property **Owned or Leased** by your bus company and located in Tennessee. (DO NOT INCLUDE REVENUE EQUIPMENT. ONLY PERSONAL PROPERTY USED IN SUPPORT OF BUS OPERATIONS)

| Physical Address of the Property | County Name | City (If Inside City Limits) | Original Cost |
|---|---|---|---|
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |
| | | | $ |

# CARRIER OPERATING PROPERTY – SUMMARY

Submit below the **new cost** (gross original cost before depreciation plus improvements) for property and equipment purchased or acquired new or the **used cost** (cost when acquired) for carrier property and equipment used or held for use in carrier operation at the beginning and close of 2008.
Include under Revenue Equipment (Leased) all equipment leased by carrier or otherwise controlled and operated under carrier's Federal Highway Authority, former I.C.C. or State Authority, as of December 31, 2008

***ESTIMATE PURCHASE PRICE IF ACTUAL COST IS NOT AVAILABLE.**

| | | ALL STATES | | | | | | TENNESSEE ONLY |
|---|---|---|---|---|---|---|---|---|
| | **Type of Property** | **Number of Items** | **Balance at Beginning of Year** | **Additions During Year** | **Retirements During Year** | **Number of Items** | **Balance at Close of Year** | **Balance at Close of Year** |
| | **Revenue Equipment (Owned)** | | | | | | | |
| 1. | Passenger Bus | | $ | $ | $ | | $ | $ |
| 2. | Mini Passenger Bus | | | | | | | |
| 3. | Van | | | | | | | |
| 4. | Other Revenue Equipment | | | | | | | |
| | TOTAL | | $ | $ | $ | | $ | $ |
| | **Revenue Equipment (Leased or Used)** | | | | | | | |
| 5. | Passenger Bus | | $ | $ | $ | | $ | |
| 6. | Mini Passenger Bus | | | | | | | |
| 7. | Van | | | | | | | |
| 8. | Other Revenue Equipment | | | | | | | |
| | TOTAL | | $ | $ | $ | | $ | $ |
| | **Personal Property (Owned, Leased or Used)** | | | | | | | |
| 9. | Furniture & Fixtures | | $ | $ | $ | | $ | $ |
| 10. | Computer & Other Office Equip. | | | | | | | |
| 11. | Tools | | | | | | | |
| 12. | Repair Parts | | | | | | | |
| 13. | Shop & Garage Equipment | | | | | | | |
| 14. | Miscellaneous Equipment | | | | | | | |
| 15. | Non-Revenue Equipment | | | | | | | |
| 16. | Other:_____ | | | | | | | |
| | TOTAL | | $ | $ | $ | | $ | $ |
| | **Real Property Owned in the Exact Legal Name of Your Bus Company in "TENNESSEE ONLY"** | | | | | | | |
| 17. | Land & Land Rights | | $ | $ | $ | | $ | |
| 18. | Structures | | | | | | | |
| 19. | Construction in Progress | | | | | | | |
| 20. | Leasehold Improvements | | | | | | | |
| | TOTAL | | $ | $ | $ | | $ | |

# OVER-THE-ROAD EQUIPMENT

## NOTE: THIS SHEET WILL BE USED FOR YOUR DISTRIBUTABLE ASSESSMENT

Please indicate the physical location in Tennessee of all buses or vans when not traveling over the road. As an alternative, you may report major points of pickup and delivery. If the buses or vans are located outside any city limits, enter the name of the county only. If located inside a city limit please indicate both the county and city names. Provide the names of all Tennessee owner/operators providing motor bus services under your authority in the column provided. Please attach a sheet that summarizes the number of operators by city and county.

| NAME OF COUNTY | NAME OF CITY (If Inside City Limits) | Name of Owner/Operators operating under the same authority as the lessee. (If Applicable) |
|---|---|---|
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**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 nine has been prepared from <u>only</u> 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**