

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, 2026. 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. (a) 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.**

(b) **Page 1, item 7-** Please provide a detailed breakdown of gross installed cost.

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. An entry on lines 8, 11, or 12 of the asset side of the Balance Sheet requires a detailed breakdown. **Use the financial pages included in this report. NO SUBSTITUTIONS ACCEPTED!** Also, please, include all off balance sheet equipment owned, leased or used by the company. (Pages 2 & 3)
7. **Page 6** requires a listing of equipment leased and/or used by your company. 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 that you give the **Gross Investment & Cash Value** of all Tennessee property, plant, and equipment. You are further required on **Page 7** to break down all Tennessee property, plant, and equipment as to its physical location within the corporate limits or outside corporate limits.
9. **Page 8** requires a breakdown of **Gross Investment & Cash Value** of Tennessee property, plant, and equipment as to county, city, and special school district. Complete a separate sheet for each county, city, and special school district where property is located. The **county sheet** should also include property located in the cities and special school districts within that particular county. The **city sheet** should also include properties of special school districts located within that particular city. The **special school district sheet** should include only that property located within that particular school district.

GENERAL INSTRUCTION SHEET
(continued)

10. **Page 9** requires that you give the **Gross Investment & Cash Value** of all solar equipment located in Tennessee.
11. **Page 10** requires a breakdown of **Gross Investment & Cash Value** of all solar equipment by county, city, and special school district. The same instructions apply for **Page 10** as applied on **Page 8**.
12. **Page 10A** requires a listing of the address, city, county, year construction acquired, control map, group and parcel for each solar facility.
13. **Page 11** requires a listing of all purchases and sales of Tennessee real property occurring during the year 2025.
14. **Page 12** 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.
15. **Page 13** 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.
16. Line 29 on page 1A must be completed. If a grant was rewarded attach any appraisals that were done in order to obtain it.
17. **IT IS IMPERATIVE THAT THE REPORT BE SIGNED. IF NOT, THE REPORT WILL BE RETURNED.**
18. **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.
19. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5" x 11").**
20. 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.
21. 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.
22. Solar sourced property values should not initially exceed twelve and one half percent (12.5%) of total installed cost if a green energy production facility certification issued by the department of environment and conservation is on file, or filing of a schedule or statement pursuant to § 67-5-1303, effective as of January 1 of the year for which valuation under this subsection is claimed, shall be required and shall be provided by the property owner to the comptroller's office by March 1 of the first year for which the valuation under this subsection is claimed.



STATE OF TENNESSEE

2026

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

****This report must be filed with this office by April 1, 2026****

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:
 - a. Under laws of what state organized _____ Date Organized _____
 - b. Add charter of incorporation or similar enterprise _____ Date Dissolved _____
 - c. Is your entity certified with the TN Department of Environment and Conservation as a Green Energy provider?
_____ Yes _____ No
 - d. Is your entity's primary function to produce power to be sold to the Tennessee Valley Authority?
_____ Yes _____ No
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** Installed cost in **SYSTEM** plant and property December 31, 2025 _____ \$ _____
(Attach a detailed breakdown of gross installed cost.)
8. **NET** Investment in **SYSTEM** plant and property December 31, 2025 _____ \$ _____
9. **SYSTEM GROSS** Revenue (Income) for year ended December 31, 2025 _____ \$ _____
10. **SYSTEM NET OPERATING** Revenue (Income) for year ended December 31, 2025 _____ \$ _____
11. Amount of **LOANS OR GRANTS** from **FEDERAL OR STATE AGENCIES** _____ \$ _____
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 2025 \$ _____ End of 2025 \$ _____
14. State amount of dividends paid for the year 2025: Preferred \$ _____ Common \$ _____
15. State exact dollar amount of **FEDERAL INCOME TAX ACTUALLY PAID OR OWED FOR 2025** 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, 2026 \$ _____

BALANCE SHEET
ASSETS

		AS OF DECEMBER 31	
		<u>2025</u>	<u>2024</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 Affiliated Companies		
22.	Other Notes Receivable		
23.	Due from related parties – Net		
	Accounts Receivable from Affiliated Companies		
24.	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>2025</u>	<u>2024</u>
<u>Item</u>	<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.	Current portion of Notes Payable	\$	\$
18.	Other Notes Payable (Current)		
19.	Accounts Payable to Affiliated Companies		
20.	Other Accounts Payable		
21.	Customers Deposits		
22.	Matured Interest & Dividends		
23.	Current Portion of Long-Term Debt(s)		
24.	Advance Billing & Payments		
25.	Taxes Accrued		
	Unmatured Interest, Dividends, & Rents		
26.	Accrued		
27.	Refunds Due Customers		
28.	Other Current Liabilities		
29.	Total Current & Accrued Liabilities	\$	\$
	<u>Deferred Credits & Reserves</u>		
30.	Premium on Long-Term Debt	\$	\$
31.	Insurance Reserve		
32.	Provident Reserve		
33.	Amortization Reserve		
34.	Employment Stabilization Reserve		
35.	Other Deferred Credits & Reserves		
36.	Accumulated Deferred Income Taxes		
37.	Total Deferred Credits & Reserves	\$	\$
	<u>Contributions in Aid of Construction</u>		
38.	Contributions in Aid of Construction	\$	\$
39.	TOTAL LIABILITIES & OTHER CREDITS	\$	\$

INCOME STATEMENT**AS OF DECEMBER 31**

		<u>2025</u>	<u>2024</u>
Item	<u>Operating Revenue</u>		
1.	Residential Sales	\$	\$
2.	Commercial & Industrial Sales		
3.	Street Lighting		
4.	Other Operating Revenue & Sales		
5.	Total Operating Revenue	\$	\$
	<u>Operating Expense</u>		
6.	Cost of Power Generated	\$	\$
7.	Cost of Power Purchased		
8.	Transmission Expense		
9.	Distribution Expense		
10.	Depreciation Expense		
11.	Amortization Expense		
12.	Customer Accounting & Collection Expense		
13.	Administrative & General Expense		
14.	Operating Taxes: State, County, & Municipal		
15.	Operating Taxes: Federal Income Tax		
16.	Operating Taxes: Federal Other		
17.	Other Operating Expense		
18.	Total Operating Expense	\$	\$
19.	Net Operating Income	\$	\$
	<u>Other Income</u>		
20.	Dividend Income	\$	\$
21.	Interest Income		
22.	Allowance for Funds Used During Construction		
23.	Income from Sinking & Other Funds		
24.	Income from Non-Utility Property		
25.	Miscellaneous Income		
26.	Total Other Income	\$	\$
	<u>Miscellaneous Deductions from Income</u>		
27.	Miscellaneous Income Charges	\$	\$
28.	Federal Income Taxes-Non-Operating		
29.	Other Non-Operating Taxes		
30.	Total Miscellaneous Deductions		
31.	Net Other Income		
32.	Gross Income	\$	\$
	<u>Interest & Other Deductions</u>		
33.	Interest on Funded Debt	\$	\$
34.	Other Interest Deductions		
35.	Amortization of Discount on Long-Term Debt		
36.	Release of Premium on Long-Term Debt-Credit		
37.	Other Fixed Charges		
38.	Total Interest & Other Deductions		
39.	Net Income Before Extraordinary Items	\$	\$
	<u>Extraordinary & Delayed Items</u>		
40.	Extraordinary & Delayed Items	\$	\$
41.	Net Income to Retained Earnings	\$	\$

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)
		\$						\$	\$	\$	

ALL TENNESSEE PROPERTY
December 31, 2025
SOLAR ENERGY SYSTEM

	Gross Investment Within Corporate Limits	Gross Investment Outside Corporate Limits	Gross Installed Total	Cash Value Jan. 1, 2026
Panels	\$	\$	\$	\$
Inverters				
Mounts and Rackings				
Meters				
Transformers				
Other Personal Property				
Total Investment	\$	\$	\$	\$
Total Cash Value	\$	\$	\$	\$
Total Gross Investment in furniture, fixtures, equipment, automobiles, <u>materials & supplies</u> , & other general equipment				
	\$	\$	\$	
Cash value of above furniture, fixtures, etc.				
	\$	\$		\$
Total Gross Investment in Construction Work in Progress (CWIP) Personal @ 15%			\$	
Total Gross Investment in Construction Work in Progress (CWIP) Real @ 100%			\$	

Number of Panels _____

D-Rate of Panels _____

REAL ESTATE

Land: **Is land leased or owned?** ☐ Leased ☐ Owned

Dimensions & Acres	Location		Year Acquired	Deed Book	Page No.	Gross Investment Total	Cash Value Jan. 1, 2026
	City	County				\$	\$
	City	County				\$	\$
Total Land Investment						\$	\$

Structures:

Kind & Type	Location		Year Constructed/ Acquired		
	City	County		\$	\$
	City	County		\$	\$
Total Structures Investment				\$	\$
Total All Property/Tennessee				\$	\$

JURISDICTION PROPERTY SHEET**Note: One sheet to be completed for each county, city & special school district where property is located.**

Name of county, city, or Special School District

County

SOLAR ENERGY SYSTEM

	Gross Investment Within Corporate Limits	Gross Investment Outside Corporate Limits	Gross Installed Total	Cash Value Jan. 1, 2026
Panels	\$	\$	\$	\$
Inverters				
Mounts and Rackings				
Meters				
Transformers				
Other Property				
Total Investment	\$	\$	\$	\$
Total Cash Value	\$	\$	\$	\$
Total Gross Investment in furniture, fixtures, equipment, automobiles, <u>materials & supplies</u> , & other general equipment				
	\$	\$	\$	
Cash value of above furniture, fixtures, etc.				
	\$	\$		\$

Total Gross Investment in Construction Work in Progress (CWIP) Personal @ 15%

\$

Total Gross Investment in Construction Work in Progress (CWIP) Real @ 100%

\$

Number of Panels _____

Name Plate Capacity _____

REAL ESTATE**Land:**

Dimensions & Acres	Location		Year Acquired	Deed Book	Page No.	Gross Investment Total	Cash Value Jan. 1, 2026
	City	County				\$	\$
	City	County				\$	\$
Total Land Investment						\$	\$

Structures:

Kind & Type	Location		Year Constructed/ Acquired		
	City	County		\$	\$
	City	County		\$	\$
Total Structures Investment				\$	\$
Total All Property/Tennessee				\$	\$

ALL TENNESSEE EQUIPMENT

	Quantity	Description	Gross Installed Cost	Cash Value January 1, 2026
Inverters			\$	\$
Other Support Equipment				
Other Support Equipment				
Other Support Equipment				
Other Support Equipment				
TOTAL			\$	\$

PURCHASERS

Name	Quantity of MW
TOTAL	

Note: One sheet to be completed for each county, city, & special school district where equipment is located.

TENNESSEE EQUIPMENT / JURISDICTION

Name of city or special school district

County

	Quantity	Description	Gross Installed Cost	Cash Value January 1, 2026
Inverters	_____	_____	\$ _____	\$ _____
Other Support Equipment	_____	_____	_____	_____
Other Support Equipment	_____	_____	_____	_____
Other Support Equipment	_____	_____	_____	_____
Other Support Equipment	_____	_____	_____	_____
TOTAL	=====	=====	\$ =====	\$ =====

PURCHASERS

Name

Quantity of MW

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
TOTAL	=====

PHYSICAL LOCATION OF EACH SOLAR FACILITY
December 31, 2025

Is land leased or owned? ☐ Leased ☐ Owned

ADDRESS		LOCATION		YEAR CONSTRUCTION ACQUIRED
Address	City	County	Year	
<div>Control Map</div> <div></div> <div>Three numbers with up to two optional letters following. Examples: 012 or 100A</div>	<div>Group</div> <div></div> <div>Up to two optional letters. Examples: B or AA</div>		<div>Parcel</div> <div></div> <div>Five numbers with decimal added. Example: 025.00</div>	
Address	City	County	Year	
<div>Control Map</div> <div></div> <div>Three numbers with up to two optional letters following. Examples: 012 or 100A</div>	<div>Group</div> <div></div> <div>Up to two optional letters. Examples: B or AA</div>		<div>Parcel</div> <div></div> <div>Five numbers with decimal added. Example: 025.00</div>	
Address	City	County	Year	
<div>Control Map</div> <div></div> <div>Three numbers with up to two optional letters following. Examples: 012 or 100A</div>	<div>Group</div> <div></div> <div>Up to two optional letters. Examples: B or AA</div>		<div>Parcel</div> <div></div> <div>Five numbers with decimal added. Example: 025.00</div>	
Address	City	County	Year	
<div>Control Map</div> <div></div> <div>Three numbers with up to two optional letters following. Examples: 012 or 100A</div>	<div>Group</div> <div></div> <div>Up to two optional letters. Examples: B or AA</div>		<div>Parcel</div> <div></div> <div>Five numbers with decimal added. Example: 025.00</div>	
Address	City	County	Year	
<div>Control Map</div> <div></div> <div>Three numbers with up to two optional letters following. Examples: 012 or 100A</div>	<div>Group</div> <div></div> <div>Up to two optional letters. Examples: B or AA</div>		<div>Parcel</div> <div></div> <div>Five numbers with decimal added. Example: 025.00</div>	
Address	City	County	Year	
<div>Control Map</div> <div></div> <div>Three numbers with up to two optional letters following. Examples: 012 or 100A</div>	<div>Group</div> <div></div> <div>Up to two optional letters. Examples: B or AA</div>		<div>Parcel</div> <div></div> <div>Five numbers with decimal added. Example: 025.00</div>	

PURCHASES AND SALES OF TENNESSEE PROPERTY

List all purchases and sales of Tennessee **real property** that occurred during the year 2025. 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.

[illegible]

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, 2026.

[illegible]

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-six 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