

## MOTOR CARRIER AD VALOREM TAX REPORT GENERAL INSTRUCTIONS

1. *This report must be filed with the Comptroller of the Treasury on or before April 1, 2012.*
2. **IF YOUR COMPANY IS NO LONGER IN BUSINESS, PLEASE NOTIFY THIS OFFICE IMMEDIATELY, TO AVOID POSSIBLE FORCE ASSESSMENT FOR THE 2012 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 12/31/2011).

	<u>TOTAL CURRENT ASSETS</u>	<u>TOTAL CURRENT LIABILITIES</u>	<u>GROSS REVENUES</u>	<u>NET OPERATING INCOME</u>
<b>E</b>	Cash and Deposits	Notes Payable	Total Revenues from trucking operation.	Gross Revenues minus operating expenses not including interest expense.
<b>L</b>	Temporary Investments	Accounts Payable		
<b>R</b>	Accounts Receivable	Accrued Interest		
<b>M</b>	Notes Receivable	Taxes Payable		
<b>A</b>	Materials and Supplies	Accrued Wages, Salaries		
<b>X</b>	Prepaid Expenses	Customer Deposits		
<b>E</b>	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., Trucks, Tractors or Trailers.
10. **Line 14A**-Cost of Total System Revenue Equipment "OWNED OR LEASED TO OWN" should be the gross **original cost**, before depreciation if purchased new or used plus improvements.
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 Trucking Company. System Power Units is number of Trucks/Tractors owned or leased by Trucking Company.
13. **Line 16**-Report the Real Property owned in the **EXACT NAME** of your Truck Company.
14. **Line 17**-Report the Real Property under construction in the **EXACT NAME** of your Truck Company.
15. **Line 18**-Report the Purchases and Sales of Real Property owned in the **EXACT NAME** of your Truck Company.
16. **Line 19**-List all Personal Property by city and county that is owned or leased by your Truck Company.
17. **Page MC-3**-Summarize all Carrier Operating Property owned or leased by your Truck Company.
18. **Page MC-4**-List where your Truck Company's Over-the-Road Equipment is physically located. As an alternative, you may list primary points of pickup and delivery.



# STATE OF TENNESSEE

## 2012

### 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 ( ) \_\_\_\_\_

COMPANY WEB SITE \_\_\_\_\_



Visit our website at:  
[www.tn.gov/comptroller/sap](http://www.tn.gov/comptroller/sap)

MAIL REPORT 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 CARRIER**

**2012 AD VALOREM TAX REPORT**

1. Company Legal Name: \_\_\_\_\_ FEIN# \_\_\_\_\_

Doing Business As: \_\_\_\_\_

E-mail address \_\_\_\_\_

2. A. Business Address: \_\_\_\_\_  
(Street)

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

B. Mailing Address (If different) \_\_\_\_\_

(Street) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_

C. Tennessee Primary  RENTED /LEASED  OWNED In Exact Name of Company  
Please check appropriate box below.  
( 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: \_\_\_\_\_

6. Name and Address of President or Owner: \_\_\_\_\_

(Name & Title) \_\_\_\_\_ (Name & title) \_\_\_\_\_

(Street or P. O. Box) \_\_\_\_\_ (Street or P. O. Box) \_\_\_\_\_

(City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip Code) \_\_\_\_\_ (City) \_\_\_\_\_ (State) \_\_\_\_\_ (Zip code) \_\_\_\_\_

(E-mail Address) \_\_\_\_\_

(Telephone #) \_\_\_\_\_ (Fax #) \_\_\_\_\_ (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, 2011: \_\_\_\_\_

10. Total Current Assets (DO NOT INCLUDE COST OF TRUCKS & TRAILERS) \$ \_\_\_\_\_  
A. Tennessee Only \_\_\_\_\_  
B. Total System including TN \_\_\_\_\_

**SYSTEM**

12. Gross Revenues \$ \_\_\_\_\_ 13. Net Operating Income \$ \_\_\_\_\_

14. Total System Revenue Equipment Cost: (As of 12/31/2011) \_\_\_\_\_  
15. Total Number of System Power Units. (All trucks & tractors used as of 12/31/2011) \_\_\_\_\_

A. Owned \$ \_\_\_\_\_

B. Leased \$ \_\_\_\_\_



**CARRIER OPERATING PROPERTY – SUMMARY**

Submit below the **new cost** (gross original cost before depreciation) 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 2011.

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, 2011

**\*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
<b>Revenue Equipment (Owned)</b>								
1.	Trucks		\$	\$	\$		\$	\$
2.	Trucks - Tractors							
3.	Van - Trailers							
4.	Tank, Ref. & Special Trailers							
5.	Other Revenue Equipment							
	<b>TOTAL</b>		\$	\$	\$		\$	\$
<b>Revenue Equipment (Leased or Used)</b>								
6.	*Trucks		\$	\$	\$		\$	\$
7.	*Trucks - Tractors							
8.	*Van - Trailers							
9.	*Tank, Ref. & Special Trailers							
10.	*Other Revenue Equipment							
	<b>TOTAL</b>		\$	\$	\$		\$	\$
<b>Personal Property (Owned, Leased or Used)</b>								
11.	Furniture & Fixtures		\$	\$	\$		\$	\$
12.	Computer & Other Office Equip.							
13.	Tools							
14.	Repair Parts							
15.	Shop & Garage Equipment							
16.	Miscellaneous Equipment							
17.	Non-Revenue Equipment							
18.	Other: _____							
	<b>TOTAL</b>		\$	\$	\$		\$	\$
<b>Real Property Owned in the Exact Legal Name of Your Truck Company in "TENNESSEE ONLY"</b>								
19.	Land & Land Rights		\$	\$	\$		\$	\$
20.	Structures							
21.	Construction in Progress							
22.	Leasehold Improvements							
	<b>TOTAL</b>		\$	\$	\$		\$	\$



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 twelve 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