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Donna Little
REGULATIONS COMPILER

STATEMENT OF EMERGENCY
103 KAR 3:030E

This emergency administrative regulation is being promulgated in order to provide Kentucky taxpayers the forms and information necessary to comply with Kentucky tax laws. This administrative regulation must be filed as soon as possible in order to incorporate by reference such tax forms and instructions as may be needed by taxpayers and their representative to comply with Kentucky tax laws. An ordinary administrative regulation is not sufficient, because the public relies on these forms and instructions in order to make timely and accurate filing of tax returns and payment of the correct amount of tax due. This emergency administrative regulation shall be replaced by an ordinary administrative regulation which is being filed with the Regulation Compiler along with this emergency administrative regulation. The ordinary administrative regulation is identical to this emergency administrative regulation.

12/4/15
Date

Steven L. Beshear, Governor

12/4/15
Date

Thomas B. Miller, Commissioner
Department of Revenue
Finance and Administration Cabinet

1 FINANCE AND ADMINISTRATION CABINET

2 Department of Revenue

3 (Emergency Amendment)

4 103 KAR 3:030. Property and Severance Forms manual.

5 RELATES TO: KRS 42.470, 61.870-61.884, 131.020, 131.030, 131.041-131.081,
6 131.110, 131.130, 131.155, 131.181, 131.183, 131.190, 131.340, 131.500, 131.510(1), (2)(a),
7 131.540, 132.020, 132.130-132.180, 132.190, 132.200, 132.220-132.270, 132.290, 132.310,
8 132.320, 132.360, 132.450, 132.487, 132.510, 132.820, 132.825, 132.990, 133.045, 133.110,
9 133.120, 133.130, 133.240, 134.015, 134.119, 134.121, 134.122, 134.127, 134.128, 134.129,
10 134.420, 134.590, 134.800, 134.805, 134.810, 134.815, 134.820, 134.825, 134.830, 135.010,
11 135.020, 135.050, 136.020, 136.050, 136.115-136.180, 136.1802-136.1806, 136.1873, 136.188,
12 136.310, 136.320, 136.330, 136.335, 136.377, 136.545, 136.575, 136.600-136.660, 137.130,
13 137.160, 143.030(1), 143.037, 143.040, 143.050, 143.060(1), 143.085, 143.990, 143A.010,
14 143A.030, 143A.035, 143A.037, 143A.080, 143A.090, 143A.100(1), 143A.991, Ky. Const. Sec.
15 170

16 STATUTORY AUTHORITY: KRS 131.130(3)

17 NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(3) authorizes the
18 Department of Revenue to prescribe forms necessary for the administration of any revenue law
19 by the promulgation of an administrative regulation incorporating the forms by reference. This
20 administrative regulation incorporates by reference the required Revenue Forms used in the
21 administration of Property and Severance Taxes by the Department of Revenue.

1 Section 1. Property Tax - Required Forms. (1) Revenue Form 61A200(P), "Property Tax
2 Forms and Instructions for Public Service Companies 2016[~~2015~~]", shall be the packet of files
3 and instructions relating to Revenue Form 61A200 for use by public service companies reporting
4 company name, location, and other pertinent filing information with the Department of Revenue.
5 (2) Revenue Form 61A200, "Public Service Company Property Tax Return for Year
6 Ending December 31, 2015[~~2014~~]", shall be filed by public service companies reporting
7 company name, location, and other pertinent filing information with the Department of Revenue.
8 (3) Revenue Form 61A200(A), "Report of Total Unit System and Kentucky Operations",
9 shall be filed by public service companies with the Department of Revenue, reporting the System
10 and Kentucky original cost, total depreciation and depreciated cost for all operating and non-
11 operating property types as of the end of the taxable year.
12 (4) Revenue Form 61A200(B), "Report of Kentucky Vehicles, Car Lines and
13 Watercraft", shall be filed by public service companies with the Department of Revenue,
14 reporting the assessed value of all Kentucky apportioned and regular licensed motor vehicles,
15 railroad car lines and commercial watercraft as of the end of the year.
16 (5) Revenue Form 61A200(C), "Report of Total Unit Operations Balance Sheet", shall be
17 filed by public service companies with the Department of Revenue, reporting a financial
18 statement (balance sheet) as of December 31 for the system operating unit including Kentucky.
19 (6) Revenue Form 61A200(D), "Report of Total Unit Operations Income Statement",
20 shall be filed by public service companies with the Department of Revenue, reporting a financial
21 statement (income statement) for twelve (12) months ending December 31 for the system
22 operating unit including Kentucky.
23 (7) Revenue Form 61A200(E), "Filing Extension Application", shall be used by public

1 service companies to request an extension of time to file the public service company tax return.

2 (8) Revenue Form 61A200(G), "Report of Capital Stocks", shall be filed by public
3 service companies with the Department of Revenue, reporting an analysis of their capital stocks
4 as of the end of the taxable year.

5 (9) Revenue Form 61A200(H), "Report of Funded Debt", shall be filed by public service
6 companies with the Department of Revenue reporting an analysis of their debt as of the end of
7 the taxable year.

8 (10) Revenue Form 61A200(I), "Business Summary by Taxing Jurisdiction", shall be
9 filed by public service companies with the Department of Revenue, reporting a summary of the
10 business activity within each taxing district.

11 (11) Revenue Form 61A200(J), "Property Summary by Taxing Jurisdiction, Operating
12 and Nonoperating Property", shall be filed by public service companies with the Department of
13 Revenue reporting a summary of the amount of operating and nonoperating property owned or
14 leased in this state, by each county, city and special district.

15 (12) Revenue Form 61A200(K), "Operating Property Listing by Taxing Jurisdiction",
16 shall be filed by public service companies with the Department of Revenue, reporting an
17 inventory of the amount and kind of operating property, owned or leased, located in this state, for
18 each county, city and special taxing district.

19 (13) Revenue Form 61A200(K2), "Nonoperating Property Listing by Taxing
20 Jurisdiction", shall be filed by public service companies with the Department of Revenue
21 reporting an inventory of the amount and kind of nonoperating property owned or leased, located
22 in this state, for each county, city and special taxing district.

23 (14) Revenue Form 61A200(L), "Report of Allocation Factors, Operating and Noncarrier

1 Property for All Interstate Companies", shall be filed by interstate, noncarrier, public service
2 companies with the Department of Revenue, reporting property and business factors in total and
3 for the state of Kentucky.

4 (15) Revenue Form 61A200(M), "Report of Property and Business Factors for Interstate
5 Railroad and Sleeping Car Companies", shall be filed by interstate railroad and sleeping car
6 companies with the Department of Revenue, reporting property and business factors in total and
7 for the state of Kentucky.

8 (16) Revenue Form 61A200(N1), "Report of Operating Leased Real Property Located in
9 Kentucky By Taxing District", shall be filed by public service companies with the Department of
10 Revenue, reporting all leased real property and the terms of the lease by taxing district.

11 (17) Revenue Form 61A200(N2), "Report of Operating Leased Personal Property
12 Located in Kentucky By Taxing District", shall be filed by public service companies with the
13 Department of Revenue, reporting all leased personal property and the terms of the lease by
14 taxing district.

15 (18) Revenue Form 61A200(N3), "Summary Report of System and Kentucky Operating
16 Lease Payments", shall be filed by public service companies with the Department of Revenue
17 reporting the annual operating lease payments paid during the calendar year.

18 (19) Revenue Form 61A200(O), "Railroad Private Car Mileage Report", shall be filed by
19 railroad car line companies with the Department of Revenue reporting the name and address of
20 the company and the mileage in Kentucky.

21 (20) Revenue Form 61A200(Q), "Supplemental Report of Operations for Contained and
22 Residential Landfills", shall be filed by landfills with the Department of Revenue, reporting
23 historic, current, and projected operational information.

1 (21) Revenue Form 61A200(R), "Report of Property Subject to the Pollution Control Tax
2 Exemption", shall be filed by public service companies with the Department of Revenue,
3 reporting certified pollution control equipment, the original cost, and the net book value.
4 (22) Revenue Form 61A200(U), "Industrial Revenue Bond Property", shall be filed by a
5 public service company to list real and tangible personal property purchased with an industrial
6 revenue bond.
7 (23) Revenue Form 61A202, "2016[~~2015~~] Public Service Company Property Tax Return
8 for Railroad Car Line", shall be filed by railroad car line companies with the Department of
9 Revenue, classifying the railcars by type and reporting cost, age, and mileage for each railcar.
10 (24) Revenue Form 61A206(P), "Public Service Company Property Tax Forms and
11 Instructions for Commercial Air Passenger and Air Freight Carriers 2016[~~2015~~]", shall be the
12 packet of files and instructions relating to Revenue Form 61A206 for use by commercial air
13 passenger and air freight carriers reporting company name, location and other pertinent
14 information with the Department of Revenue.
15 (25) Revenue Form 61A206, "Public Service Company Property Tax Return For
16 Commercial Air Passenger and Air Freight Carriers", shall be filed by all commercial air
17 passenger and air freight carriers reporting taxpayer name, location and other pertinent
18 information with the Department of Revenue.
19 (26) Revenue Form 61A206(A), "Filing Extension Application for Public Service
20 Company Property Tax Return", shall be used by commercial air passenger and air freight
21 carriers to request an extension of time to file the commercial air passenger and air freight
22 carriers tax return.
23 (27) Revenue Form 61A206(B), "Report of Kentucky Registered and Licensed Motor

1 Vehicles", shall be filed by commercial air passenger and air freight carriers to report vehicles,
2 both owned and leased, registered within the state of Kentucky as of December 31.

3 (28) Revenue Form 61A206(C), "Report of Financial Operations for Commercial Air
4 Passenger and Air Freight Carriers", shall inform all commercial, passenger or cargo airlines
5 conducting business in Kentucky of the requirement to provide the Department of Revenue with
6 year-end financial statements, a complete annual report, and a complete 10K report (FCC annual
7 report) for the twelve (12) month period ending December 31.

8 (29) Revenue Form 61A206(D-1), "Report of System Aircraft Fleet", shall be filed by
9 commercial air passenger and air freight carriers providing a complete listing of fleet aircraft
10 owned and capital-leased as of December 31.

11 (30) Revenue Form 61A206(D-2), "Report of System Aircraft Fleet", shall be filed by
12 commercial air passenger and air freight carriers providing a complete listing of operating leased
13 fleet aircraft.

14 (31) Revenue Form 61A206(D-3), "Report of System Aircraft Fleet", shall be filed by all
15 commercial air passenger and air freight carriers providing a complete listing of all fleet
16 managed aircraft and aircraft held for resale or nonoperating.

17 (32) Revenue Form 61A206(E), "Report of Kentucky Flight Statistics By Airport", shall
18 be filed by all commercial air passenger and air freight carriers providing a listing of all arrivals,
19 departures, and ground time at all Kentucky airports and heliports.

20 (33) Revenue Form 61A206(F), "Report of System and Kentucky Allocation Factors",
21 shall be filed by all commercial air passenger and air freight carriers listing property factors and
22 business factors.

23 (34) Revenue Form 61A206(G), "Report of Funded Debt", shall be filed by all

1 commercial air passenger and air freight carriers listing all debt obligations, both long term and
2 short term, by class and obligation.

3 (35) Revenue Form 61A206(H), "Report of Operating Leased Real Property Located in
4 Kentucky By Taxing District", shall be filed by all commercial air passenger and air freight
5 carriers listing all real property in Kentucky leased on an operating lease basis.

6 (36) Revenue Form 61A206(I), "Report of Operating Leased Personal Property Located
7 in Kentucky By Taxing District", shall be filed by all commercial air passenger and air freight
8 carriers listing all personal property in Kentucky leased on an operating lease basis.

9 (37) Revenue Form 61A206(J), "Summary Report of System and Kentucky Operating
10 Lease Payments", shall be filed by all commercial air passenger and air freight carriers listing all
11 annual operating lease payments.

12 (38) Revenue Form 61A206(K), "Report of Owned Real Property Located in Kentucky
13 By Taxing District", shall be filed by all commercial air passenger and air freight carriers listing
14 all real property owned in Kentucky.

15 (39) Revenue Form 61A206(L), "Report of Owned Personal Property Located in
16 Kentucky By Taxing District", shall be filed by all commercial air passenger and air freight
17 carriers listing all personal property owned in Kentucky.

18 (40) Revenue Form 61A206(M), "Summary Report of Total System and Kentucky
19 Operations", shall be filed by all commercial air passenger and air freight carriers listing all real
20 and personal property owned and leased, providing the original cost, depreciation and
21 depreciated cost values.

22 (41) Revenue Form 61A206(N), "Industrial Revenue Bond Property", shall be filed by all
23 commercial air passenger and air freight carriers listing real and tangible property purchased

1 with an industrial revenue bond.

2 (42) Revenue Form 61A206(O), "Public Service Company Sales", shall be filed by
3 commercial air passenger and air freight carriers listing any assets bought or sold during the year.

4 (43) Revenue Form 61A207(P), "Commercial Watercraft Personal Property Tax Return
5 2016[~~2015~~]", shall be the packet of files and instructions relating to Revenue Form 61A207 for
6 use by commercial watercraft owners both resident and nonresident, reporting the watercraft's
7 book value, original cost and total and Kentucky route mileage with the Department of Revenue.

8 (44) Revenue Form 61A207, "2016[~~2015~~] Commercial Watercraft Personal Property Tax
9 Return", shall be filed by all commercial watercraft owners, both resident and nonresident,
10 reporting the watercraft's book value, original cost, and total and Kentucky route mileage with
11 the Department of Revenue.

12 (45) Revenue Form 61A207(A), "Report of Owned Vessels in Your Possession", shall be
13 filed with the Department of Revenue, reporting all owned vessels (both available and operating)
14 in their fleet as of January 1, 2016[~~2015~~].

15 (46) Revenue Form 61A207(B), "Report of Owned Vessels - in Possession of Others",
16 shall be filed with the Department of Revenue, reporting all owned vessels that are in possession
17 of other persons, companies, corporations, operators, or charterers as of January 1, 2016[~~2015~~].

18 (47) Revenue Form 61A207(C), "Report of Nonowned Vessels in Your Possession",
19 shall be filed with the Department of Revenue, reporting all nonowned vessels (both available
20 and operating) in their fleet as of January 1, 2016[~~2015~~].

21 (48) Revenue Form 61A207(D), "Commercial Watercraft Valuation Worksheet", shall be
22 filed with the Department of Revenue, reporting the original cost, cost of rebuilds and the cost of
23 major improvements of all owned and nonowned vessels.

1 (49) Revenue Form 61A207(E), "Report of Kentucky Route Miles", shall be filed with
2 the Department of Revenue reporting the system route miles traveled on Kentucky waterways.
3 (50) Revenue Form 61A207(F), "Report of System Route Miles", shall be filed with the
4 Department of Revenue reporting the system route miles traveled on United States waterways.
5 (51) Revenue Form 61A209, "Public Service Company Sales", shall be filed by public
6 service companies with the Department of Revenue, reporting any full or partial sale or purchase
7 of assets of the public service company.
8 (52) Revenue Form 61A211, "Public Service Company Schedule of Owned and/or
9 Leased Motor Vehicles with Kentucky Situs", shall be filed by public service companies with the
10 Department of Revenue reporting all motor vehicles owned or leased within Kentucky.
11 (53) Revenue Form 61A211(I), "Instructions Public Service Company Schedule of
12 Owned and/or Leased Motor Vehicles with Kentucky Situs", shall provide instructions for
13 completing Revenue Form 61A211, "Public Service Company Schedule of Owned and/or
14 Leased Motor Vehicles with Kentucky Situs".
15 (54) Revenue Form 61A211(IP), "Instructions For Editing the Public Service Company
16 Motor Vehicle Printout", shall provide instructions for editing the computer printout of
17 previously reported licensed vehicles sent by the Department of Revenue to public service
18 companies that have listed vehicles with the department in prior years.
19 (55) Revenue Form 61A230, "Notice of Assessment", shall be sent by the Department of
20 Revenue to the taxpayer notifying him or her of the final assessment of the public service
21 company property.
22 (56) Revenue Form 61A240, "Notice of Assessment", shall be sent by the Department of
23 Revenue to the taxpayer notifying him or her of a tentative assessment of the public service

1 company property. This notice shall inform the taxpayer of the protest period.

2 (57) Revenue Form 61A250, "Notice of Assessment", shall be sent by the Department of
3 Revenue to the taxpayer notifying the taxpayer of his or her claim of assessed value on public
4 service company property.

5 (58) Revenue Form 61A255, "Public Service Company Property Tax Statement", shall be
6 used by the counties, schools and special districts to bill public service companies for local
7 property taxes.

8 (59) Revenue Form 61A255(I), "Instructions for 61A255, Public Service Company
9 Property Tax Statement", shall provide instructions for completing Revenue Form 61A255,
10 "Public Service Company Property Tax Statement".

11 (60) Revenue Form 61A500(P), "2016[~~2015~~] Personal Property Tax Forms and
12 Instructions for Communications Service Providers and Multichannel Video Programming
13 Service Providers", shall be the packet of files and instructions relating to Revenue Form
14 61A500 for use by telecommunication, satellite, and cable television companies, reporting all
15 tangible personal property with the Department of Revenue.

16 (61) Revenue Form 61A500, "2016[~~2015~~] Tangible Personal Property Tax Return for
17 Communications Service Providers and Multichannel Video Programming Service Providers",
18 shall be filed by telecommunication, satellite, and cable television companies, reporting all
19 tangible personal property with the Department of Revenue.

20 (62) Revenue Form 61A500(H), "Report of Total Personal Tangible Property in
21 Kentucky", shall be filed by telecommunication, satellite, and cable television companies with
22 the Department of Revenue, summarizing the Kentucky original cost, depreciation, and net book
23 value of each class of tangible personal property.

1 (63) Revenue Form 61A500(I), "Summary of Gross Personal Tangible Property Listing
2 by Taxing District", shall be filed by telecommunication, satellite, and cable television
3 companies with the Department of Revenue, summarizing the Kentucky Original Cost by taxing
4 jurisdiction.

5 (64) Revenue Form 61A500(J), "Summary of Reported Personal Tangible Property
6 Listing by Taxing District", shall be filed by telecommunication, satellite, and cable television
7 companies with the Department of Revenue, summarizing the Kentucky reported value by taxing
8 jurisdiction.

9 (65) Revenue Form 61A500(K), "Personal Tangible Property Listing by Taxing District",
10 shall be filed by telecommunication, satellite and cable television companies with the
11 Department of Revenue and shall contain an inventory of the amount and kind of personal
12 property owned and located in Kentucky by taxing jurisdiction.

13 (66) Revenue Form 61A508, "Annual Report of Distilled Spirits in Bonded Warehouse",
14 shall be filed by distilleries with the Department of Revenue to report inventory as of January 1.

15 (67) Revenue Form 61A508-S1, "Schedule 1 Office of Property Valuation Cost of
16 Production Schedule", shall be filed by distilleries with the Department of Revenue, reporting the
17 average cost per gallon of production.

18 (68) Revenue Form 61A508-S2, "Schedule 2 Office of Property Valuation Storage Cost
19 Schedule", shall be filed by distilleries with the Department of Revenue, reporting average per
20 barrel storage cost.

21 (69) Revenue Form 61A508-S3, "Schedule 3 Schedule of Bulk Sales and Purchases
22 (Bourbon Only)", shall be filed by distilleries with the Department of Revenue, reporting the
23 date of the sale or purchase, the number of barrels, age, and the price.

1 (70) Revenue Form 61A508-S4, "Schedule 4", shall be filed by distilleries with the
2 Department of Revenue, reporting the fair cash value of bulk inventory summarized on Form
3 61A508.

4 (71) Revenue Form 61A508-S5, "Schedule 5", shall be filed by distilleries with the
5 Department of Revenue, reporting the fair cash values of case goods summarized on Form
6 61A508.

7 (72) Revenue Form 61A508-S6, "Schedule 6 Industrial Revenue Bond Property", shall be
8 filed with the Department of Revenue, reporting property purchased with an industrial revenue
9 bond.

10 (73) Revenue Form 61A509, "Distilled Spirits or Telecoms Property Tax Statement",
11 shall be used by county clerks and local tax jurisdictions to bill assessments of distilled spirits
12 and telecom personal property.

13 (74) Revenue Form 61F007, "Notification Protesting Your Commercial Watercraft
14 Assessment", shall inform taxpayers of the protest procedures on Commercial Watercraft
15 assessments.

16 (75) Revenue Form 61F008, "Notification Protesting Your Assessment", shall inform
17 taxpayers of the protest procedures on Railroad Car Line assessments.

18 (76) Revenue Form 61F009, "Notification Protesting Your Assessment", shall inform
19 taxpayers of the protest procedures on Public Service Company Property Tax assessments.

20 (77) Revenue Form 61F010, "Property Value Assessments for Public Service and
21 Centrally Assessed Companies - Assessment of Distilled Spirits in Bonded Warehouses", shall
22 inform taxpayers of the protest procedures on Distilled Spirits assessments.

23 (78) Revenue Form 62A007, "Motor Vehicle Tax and/or Registration Renewal Notice",

1 shall be issued by the Department of Revenue to notify motor vehicle owners of their ad valorem
2 property tax liabilities and registration renewal deadline.

3 (79) Revenue Form 62A007S, "Motor Vehicle/Boat Property Tax Notice - Second
4 Notice", shall be issued by the Department of Revenue to notify motor vehicle and boat owners
5 of their delinquent ad valorem property tax liabilities.

6 (80) Revenue Form 62A008, "Motor Vehicle Tax Notice", shall be issued by the
7 Department of Revenue to notify motor vehicle owners of their ad valorem property tax
8 liabilities.

9 (81) Revenue Form 62A009, "Map Sales Invoice", shall be provided to the customer by
10 the Department of Revenue as a receipt for payment of maps purchased.

11 (82) Revenue Form 62A010, "Notice for Boat Transfer", shall be issued to January 1
12 owners of boats transferred during the calendar year informing them of the ad valorem tax due
13 on the transferred boat.

14 (83) Revenue Form 62A013, "Application for Assessment Moratorium Certificate", shall
15 be filed by property owners seeking an assessment moratorium on qualifying existing property
16 undergoing repair, rehabilitation or restoration. The form shall be filed with the proper
17 administrating agency of the county in which the property is located, thirty (30) days prior to
18 restoration or repair.

19 (84) Revenue Form 62A015, "2016[~~2015~~] Motor Vehicle and Watercraft Property Tax
20 Rate Certification", shall be submitted annually to the Department of Revenue by motor vehicle
21 and watercraft taxing jurisdictions to certify the rates established by the taxing jurisdiction for
22 motor vehicles and watercraft.

23 (85) Revenue Form 62A016, "Quietus", shall be issued by the Department of Revenue to

1 certify that a county clerk is in good standing with regard to the conduct of ad valorem property
2 tax collection duties.

3 (86) Revenue Form 62A017, "County Clerk's Claim for Calculation of Motor Vehicle
4 and Boat Bills", shall be completed by the Department of Revenue and county clerk to certify the
5 total number of motor vehicle and boat accounts for a given county and find the county clerk's
6 compensation for making tax bills.

7 (87) Revenue Form 62A020, "Intercounty Property Tax Collections", shall be completed
8 by the Department of Revenue to list distributions of ad valorem property tax made to individual
9 taxing jurisdictions.

10 (88) Revenue Form 62A023, "Application for Exemption from Property Taxation", shall
11 be filed by organizations seeking a property tax exemption under Ky. Const. Sec. 170. This form
12 shall be filed with the property valuation administrator of the county in which the property is
13 located.

14 (89) Revenue Form 62A030, "Request for Reproduction of PVA Public Records and
15 Contract for Commercial Users", shall be submitted to request copies of documents required to
16 be retained by the PVA.

17 (90) Revenue Form 62A044, "Affidavit for Correction/Exoneration of Motor
18 Vehicle/Boat/Trailer Property Tax", shall be completed by the owner of a vehicle, boat, or trailer
19 at the property valuation administrator's office in order to correct owner or vehicle, boat, or
20 trailer information in the ad valorem tax computer system. The PVA shall present the form to the
21 county clerk when a tax refund is authorized.

22 (91) Revenue Form 62A200(P), "2016[~~2015~~] Unmined Coal Property Tax Information
23 Return", shall be the packet of files and instructions relating to Revenue Form 62A200 for use by

1 owners or lessees of unmined minerals, reporting filer information with the Department of
2 Revenue.

3 (92) Revenue Form 62A200, "2016[~~2015~~] Unmined Coal Property Tax Information
4 Return", shall be filed by owners or lessees of unmined minerals, reporting filer information with
5 the Department of Revenue.

6 (93) Revenue Form 62A200, "Schedule A Fee Property Ownership", shall be filed by
7 owners or lessees of unmined minerals with the Department of Revenue, reporting ownership
8 information for each parcel or royalty information for each leased parcel.

9 (94) Revenue Form 62A200, "Schedule B Leased Property", shall be filed by all lessees
10 and sublessees with the Department of Revenue, reporting ownership information for each parcel
11 or royalty information for each leased parcel.

12 (95) Revenue Form 62A200, "Schedule C Property or Stock Transfers", shall be filed by
13 both purchasers and sellers of unmined mineral property, with the Department of Revenue,
14 reporting details of the transaction.

15 (96) Revenue Form 62A200, "Schedule D Lease Terminations, Transfers or
16 Assignments", shall be filed by lessors or lessees of unmined minerals, with the Department of
17 Revenue, reporting the parcel number, the date the lease was terminated and the seams assigned.

18 (97) Revenue Form 62A200, "Schedule E Farm Exception to Unmined Minerals Tax",
19 shall be filed by surface owners, who own the mineral rights in their entirety and are engaged
20 primarily in farming, to be excepted from the unmined minerals tax.

21 (98) Revenue Form 62A200, "Schedule F Geological Information by County", shall be
22 filed by owners or lessees of unmined minerals, with the Department of Revenue, reporting
23 exploration and analytical information.

1 (99) Revenue Form 62A301-S, "Omitted Real Estate Property Tax Bill" shall be used by
2 the sheriff to inform taxpayers of an omitted real estate property tax liability.
3 (100) Revenue Form 62A302, "Request for Information for Local Board of Tax
4 Appeals", shall be filed by taxpayers with the property valuation administrator, if appealing their
5 assessment on real property.
6 (101) Revenue Form 62A303, "Minutes of the Board of Assessment Appeals", shall be
7 used by the county clerk to record the proceedings of the local board of assessment appeals, list
8 taxpayer information, provide a description of the property, include the property valuation
9 administrator's assessment and indicate the amount of increase or decrease in value.
10 (102) Revenue Form 62A303-A, "Certification", shall be used by the county clerk to
11 affirm that the minutes of the local board of assessment appeals are accurate.
12 (103) Revenue Form 62A303-B, "Summary of Appeals Filed With the County Board of
13 Assessment Appeals", shall be used by the county clerk to list all appeals filed with the local
14 board of assessment appeals, including the date and time the hearing has been scheduled.
15 (104) Revenue Form 62A303-C, "Justification for Decision of Local Board of
16 Assessment Appeals", shall be used to list a justification of the decision of the local board of
17 assessment appeals.
18 (105) Revenue Form 62A304, "Property Valuation Administrator's Recapitulation of
19 Real Property Tax Roll", shall be filed by the property valuation administrator by the first
20 Monday in April, showing a recapitulation of property assessments by type of property and by
21 taxing district. This form shall also be known as "first recap".
22 (106) Revenue Form 62A305, "Property Valuation Administrator's Summary of Real
23 Property Tax Roll Changes (Since Recapitulation)", shall be filed by the property valuation

1 administrator within six (6) days of the conclusion of the real property tax roll inspection period,
2 showing all changes made since the submission of Revenue Form 62A304. This form shall also
3 be known as "final recap" or "second recap".

4 (107) Revenue Form 62A307, "Property Owner Conference Record", shall be used by the
5 property valuation administrator to document a property owner's appeal conference. The property
6 owner or his or her representative shall be asked to sign the record and shall be given a copy of
7 the record.

8 (108) Revenue Form 62A323, "Record of Additions and Deletions", shall be used by the
9 PVA to report all real property additions and deletions for a particular assessment year.

10 (109) Revenue Form 62A329, "Annual Report of Domestic Life Insurance Companies",
11 shall be filed by life insurance companies doing business in Kentucky, with the Department of
12 Revenue, reporting the fair cash value of the company's intangible property, both taxable and
13 exempt, and the aggregate amount.

14 (110) Revenue Form 62A350, "Application for Exemption Under the
15 Homestead/Disability Amendment", shall be filed by property owners seeking an exemption
16 from property taxes under Ky. Const. Sec. 170. This application shall be filed with the property
17 valuation administrator of the county in which the residential unit is located.

18 (111) Revenue Form 62A352, "Notice to Real Property Owner of Assessment by
19 Property Valuation Administrator", shall be mailed to the property owner by the property
20 valuation administrator notifying him or her of the assessment amount and of his or her appeal
21 rights.

22 (112) Revenue Form 62A353, "Notice of Listing of Omitted Real Property", shall be
23 mailed by the property valuation administrator to the property owner. This document shall notify

1 the property owner that his or her omitted property has been listed and assessed and of his or her
2 appeal rights.

3 (113) Revenue Form 62A354, "Notice to Property Owner of Final Decision of Board of
4 Assessment Appeals", shall be sent from the Board of Assessment Appeals to the property owner
5 to inform him or her of its ruling.

6 (114) Revenue Form 62A358, "Receipt for Transferring Delinquent Property Tax Bills
7 From the Sheriff to the County Clerk", shall be signed by both the sheriff and county clerk to
8 affirm the number and total amount of delinquent tax bills transferred from the sheriff to the
9 county clerk.

10 (115) Revenue Form 62A358-S, "Supplemental Receipt to Document Timely Postmarked
11 Payments Received After the Delinquent Tax Bill Transfer Date", shall be signed by both the
12 sheriff and the county clerk to affirm payments received by the sheriff via mail and postmarked
13 timely after the transfer date.

14 (116) Revenue Form 62A359, "Sheriff's Report of Real Property Tax Bills Transferred to
15 the County Clerk", shall be used by the sheriffs to report delinquent real estate tax bills that were
16 transferred from the sheriff to the county clerk's office.

17 (117) Revenue Form 62A360, "Order Correcting Erroneous Assessment", shall be issued
18 to the collection agency (county sheriff or clerk) and taxpayer correcting an erroneous mineral
19 property tax assessment.

20 (118) Revenue Form 62A362, "Sheriff's Report of Delinquent Personal Property Tax
21 Bills Transferred to the County Clerk", shall be used by the sheriff to report delinquent personal
22 property tax bills transferred from the sheriff to the county clerk's office.

23 (119) Revenue Form 62A362-A, "Certification", shall be used by the sheriff to affirm

1 that the list of delinquent personal property tax bills transferred to the county clerk is correct.

2 (120) Revenue Form 62A363, "County Clerk's Claim for Preparing Tax Bills", shall be
3 submitted by the county clerk in order to receive payment for each property tax bill prepared,
4 with one-half (1/2) paid out of the county treasury and one-half (1/2) paid out of the State
5 Treasury.

6 (121) Revenue Form 62A363-B, "County Clerk's Claim for Preparing Omitted Tax
7 Bills", shall be submitted by the county clerk in order to receive payment of one (1) dollar for
8 each omitted property tax bill prepared, with one-half (1/2) paid out of the county treasury and
9 one-half (1/2) paid out of the State Treasury.

10 (122) Revenue Form 62A364, "County Clerk's Monthly Report of Omitted
11 Assessments", shall be used by the county clerk to report omitted assessments made by the
12 property valuation administrator.

13 (123) Revenue Form 62A365, "Nonresidency Affidavit", shall be filed as proof of
14 nonresidency in Kentucky as of January 1, for ad valorem tax purposes.

15 (124) Revenue Form 62A366, "Order Correcting Erroneous Assessment", shall be filed
16 by the property valuation administrator with the sheriff, to correct an error made in an
17 assessment of property.

18 (125) Revenue Form 62A366-D, "Order Correcting Erroneous Delinquent Assessment",
19 shall be filed by the property valuation administrator with the sheriff, to correct an error made in
20 a delinquent assessment of property.

21 (126) Revenue Form 62A366R, "Exoneration Form for Property Tax Refund", shall be
22 filed by a taxpayer for refunds of property tax.

23 (127) Revenue Form 62A367, "Authorization for Preparing Additional/Supplemental

1 Property Tax Bills", shall be used by a property valuation administrator to prepare additional or
2 supplemental tax bills.

3 (128) Revenue Form 62A367-A, "Instructions for Preparation of
4 Additional/Supplemental Tax Bills and Official Receipt", shall be provided to assist the PVA
5 with the preparation of additional or supplemental tax bills.

6 (129) Revenue Form 62A368-A, "County Clerk's Monthly Report of Delinquent Tax
7 Collections", shall be used by county clerks to report monthly to the Department of Revenue
8 delinquent property tax collections for the 1997 tax year only.

9 (130) Revenue Form 62A368-B, "County Clerk's Monthly Report of Delinquent Tax
10 Collections", shall be used by county clerks to report monthly to the Department of Revenue
11 delinquent property tax collections for tax years after 1997.

12 (131) Revenue Form 62A369, "County Clerk's Monthly Report of Delinquent Tax
13 Collections", shall be used by county clerks to report monthly to the Department of Revenue
14 delinquent property tax collections for 1996 and earlier tax years.

15 (132) Revenue Form 62A369-A, "County Clerk's Monthly Report of Delinquent Tax
16 Collections", shall be used by county clerks to report monthly to the Department of Revenue
17 state commission from delinquent property tax collections.

18 (133) Revenue Form 62A370, "Kentucky Department of Revenue Certificate of
19 Registration", shall be issued by the Department of Revenue to individuals, corporations or
20 partnerships proving eligibility to purchase certificates of delinquency. This certificate shall be
21 presented to the county clerk at the time the third-party purchaser registers for the tax sale.

22 (134) Revenue Form 62A370A, "Kentucky Department of Revenue Application for
23 Certificate of Registration to Purchase Certificates of Delinquency", shall be submitted to the

1 Department of Revenue by individuals, corporations or partnerships seeking to purchase
2 certificates of delinquency offered for sale by the county clerk.

3 (135) Revenue Form 62A371, "Attestation Form For Use When Taxpayer Cannot Make
4 Contact With A Third Party Purchaser", shall be used by the taxpayer to attest to the county clerk
5 that the taxpayer attempted to contact the third party purchaser in the manner specified by KRS
6 134.127(3)(e) and was unsuccessful.

7 (136) Revenue Form 62A372, "Sheriff's List of Orders Correcting Erroneous
8 Assessments", shall be used by the sheriff to report all exonerations made to the tax bills by the
9 property valuation administrator.

10 (137) Revenue Form 62A372-A, "Certification", shall be used by the sheriff to affirm
11 that the list of exonerations is accurate.

12 (138) Revenue Form 62A373, "Certificate of Transfer for Property Tax Payment", shall
13 be issued by the sheriff to a person who has paid property taxes on behalf of another and wishes
14 to be treated as a transferee under KRS 134.121.

15 (139) Revenue Form 62A374, "County Clerk Certificate of Delinquency Sale
16 Registration", shall be used by the county clerk to register third parties interested in purchasing
17 certificates of delinquency offered for sale by the county clerk.

18 (140) Revenue Form 62A375, "Release of Certificate of Delinquency Assigned to a Third
19 Party", shall be used by the county clerk to release the lien of a certificate of delinquency that has
20 been refunded to a third party purchaser.

21 (141) Revenue Form 62A377, "In House Release of Third Party Purchaser Lien When
22 Lien is Paid to Clerk", shall be used by the county clerk to release a certificate of delinquency
23 when the certificate of delinquency has been paid by the taxpayer and the third party purchaser

1 cannot be located.

2 (142) Revenue Form 62A378, "Report of Mobile Homes and Recreational Vehicles Not
3 Registered in this State", shall be filed by every person providing rental space for mobile homes
4 and recreational vehicles not registered in Kentucky. This form shall be filed with the property
5 valuation administrator of the county in which the park is located.

6 (143) Revenue Form 62A379, "Listing of Omitted Real Property", shall be used by a
7 taxpayer to voluntarily list any property previously omitted from the tax roll or shall be used by a
8 property valuation administrator to list any involuntarily omitted property.

9 (144) Revenue Form 62A380, "Notification of Updated Mailing Address from Sheriff to
10 Property Valuation Administrator", shall be used by the sheriff to provide an updated address to
11 the property valuation administrator in accordance with KRS 134.119(8).

12 (145) Revenue Form 62A384C, "Clay Property Tax Return", shall be filed with the
13 Department of Revenue by persons owning or leasing clay property, reporting the owner's name
14 and address, percent ownership, product tons, and royalty rate.

15 (146) Revenue Form 62A384C(I) "Instructions to Complete Clay Property Tax Return",
16 shall be used by owners and lessees of land containing mineable clay minerals to file Revenue
17 Form 62A384C.

18 (147) Revenue Form 62A384-G, "Natural Gas Property Tax Return", shall be filed with
19 the Department of Revenue by persons owning or leasing developed natural gas properties,
20 reporting the location of the property, total yearly gas production, number of producing wells,
21 and the total dollar value of production.

22 (148) Revenue Form 62A384-G/O(I) "Gas/Oil," shall be used as a letter informing
23 owners of natural gas and oil property of the responsibility to file, the filing deadline, and where

1 to locate the forms.

2 (149) Revenue Form 62A384L, "Limestone and Sand and Gravel Property Tax Return",
3 shall be filed with the Department of Revenue by persons owning or leasing limestone, sand or
4 gravel properties reporting mineral location, type of mining and production in the last three (3)
5 years.

6 (150) Revenue Form 62A384-O, "Oil Property Tax Return Lease Report", shall be filed
7 with the Department of Revenue by all persons, corporations, businesses and partnerships
8 owning, leasing or having knowledge of developed oil properties to report developed oil property
9 in Kentucky.

10 (151) Revenue Form 62A385, "Sheriff's Official Receipt for Property Tax Bills", shall be
11 used by sheriffs to acknowledge receipt of the county's property tax bills and to document the
12 total tax amount to be collected for each taxing district.

13 (152) Revenue Form 62A385-A, "Sheriff's Receipt For Unpaid and Partially Paid Tax
14 Bills", shall be used by incoming sheriffs to give receipt to the outgoing sheriff for the unpaid
15 and partially paid tax bills outstanding when he or she assumes office.

16 (153) Revenue Form 62A386, "Sheriff's Official Receipt for Additional/Supplemental
17 Property Tax Bill(s)", shall be used by the sheriff to acknowledge receipt of additional or
18 supplemental property tax bills and to document the amount to be collected for each taxing
19 district.

20 (154) Revenue Form 62A393, "Sheriff's Property Tax Account Statement", shall be used
21 by the Department of Revenue to conduct the annual property tax settlement with the sheriff.

22 (155) Revenue Form 62A393-A, "Incoming Sheriff's Property Tax Account Statement",
23 shall be used by the Department of Revenue to conduct the property tax settlement with the

1 incoming sheriff.

2 (156) Revenue Form 62A393-B, "Outgoing Sheriff's Property Tax Account Statement",
3 shall be used by the Department of Revenue to conduct the property tax settlement with the
4 outgoing sheriff.

5 (157) Revenue Form 62A394, "Sheriff's Monthly Report of Property Tax Collections",
6 shall be used by sheriffs to report to the Department of Revenue property tax collections for the
7 month.

8 (158) Revenue Form 62A394-MV, "County Clerk's Monthly Report of Motor Vehicle
9 Property Tax Collections", shall be submitted by the county clerk to the Department of Revenue
10 and local taxing jurisdictions to report ad valorem property tax collections for the month.

11 (159) Revenue Form 62A398, "Property Valuation Administrator's Bond", shall be
12 completed by property valuation administrators evidencing surety with the Commonwealth and a
13 local school board and affirming a commitment to fulfill the duties of the office.

14 (160) Revenue Form 62A500(P), "2016[~~2015~~] Personal Property Tax Forms and
15 Instructions", shall be the packet of files and instructions relating to Revenue Form 62A500 for
16 use by owners or lessees of tangible personal property reporting taxpayer information, original
17 cost of tangible property and reported value of tangible property with either the property
18 valuation administrator of the county of taxable situs or with the Department of Revenue.

19 (161) Revenue Form 62A500, "2016[~~2015~~] Tangible Personal Property Tax Return",
20 shall be filed by owners or lessees of tangible personal property reporting taxpayer information,
21 original cost of tangible property and reported value of tangible property with either the property
22 valuation administrator of the county of taxable situs or with the Department of Revenue.

23 (162) Revenue Form 62A500-A, "2016[~~2015~~] Tangible Personal Property Tax Return

1 (Aircraft Assessments Only)", shall be filed by owners or lessees of aircraft not used for
2 commercial purposes, with either the property valuation administrator of the county of taxable
3 situs or with the Department of Revenue, reporting the federal registration number, make and
4 model, and taxpayer's value for each aircraft.

5 (163) Revenue Form 62A500-C, "Consignee Tangible Personal Property Tax Return",
6 shall be filed by persons in possession of consigned inventory, that has not been reported on
7 Revenue Form 62A500, with either the property valuation administrator of the county of taxable
8 situs or the Department of Revenue, reporting consignor information and consigned inventory
9 information.

10 (164) Revenue Form 62A500-L, "Lessee Tangible Personal Property Tax Return", shall
11 be filed by lessees of tangible personal property who did not list the property on Revenue Form
12 62A500, with either the property valuation administrator of the county of taxable situs or with
13 the Department of Revenue, reporting lessor information and equipment information.

14 (165) Revenue Form 62A500-M1, "Boat Dealer's Used Inventory Listing for Line 31
15 Tangible Personal Property Tax Return", shall be filed by boat dealers with the property
16 valuation administrator of each county of taxable situs or with the Department of Revenue,
17 containing a detailed listing of used boats held for sale by a licensed boat dealer.

18 (166) Revenue Form 62A500-S1, "Automobile Dealer's Inventory Listing for Line 34
19 Tangible Personal Property Tax Return", shall be filed by automobile dealers, dealers with new
20 boat and marine equipment held under a floor plan or dealers with new farm machinery held
21 under a floor plan with the property valuation administrator of each county of taxable situs or
22 with the Department of Revenue, containing a detailed listing of property reported on line 34 of
23 the Tangible Personal Property Tax Return.

1 (167) Revenue Form 62A500-W, "2016[~~2015~~] Tangible Personal Property Tax Return
2 (Documented Watercraft)", shall be filed by owners or lessees of documented vessels not used
3 for commercial purposes, with either the property valuation administrator of the county of
4 taxable situs or with the Department of Revenue, reporting the coast guard number, make and
5 model and taxpayer's value for each watercraft.

6 (168) Revenue Form 62A600, "Domestic Savings and Loan Tax Return", shall be filed
7 with the Department of Revenue by savings and loans operating solely in Kentucky, reporting
8 the balances in their capital accounts.

9 (169) Revenue Form 62A601, "Foreign Savings and Loan Tax Return", shall be filed
10 with the Department of Revenue by foreign savings and loans authorized to do business in this
11 state, reporting the balances in their capital accounts.

12 (170) Revenue Form 62A601-S2, "Schedule B, Computation of Exempt Securities", shall
13 be filed with the Department of Revenue, by taxpayers filing Revenue Form 62A600 or 62A601,
14 reporting the market value of U. S. government securities.

15 (171) Revenue Form 62A700, "Industrial Bond Worksheet for Valuation Purposes", shall
16 be used by the taxpayer and property valuation administrator to determine the valuation of
17 industrial revenue bonds.

18 (172) Revenue Form 62A850, "Bank Deposits Tax Return", shall be filed with the
19 Department of Revenue by financial institutions, reporting the amount of its deposits as of the
20 preceding January 1.

21 (173)[(~~172~~)] Revenue Form 62A862, "Certification of Tax Rate for Bank Deposits
22 Franchise Tax", shall be filed by the local taxing district with the Department of Revenue to
23 notify the Department of Revenue of the rate set on bank deposits.

1 (174)[(~~173~~)] Revenue Form 62A863, "Financial Institutions Local Deposits Summary
2 Report", shall be filed with the Department of Revenue, by financial institutions, reporting all
3 deposits located within the state as of the preceding June 30, along with a copy of the most
4 recent summary of deposits filed with the Federal Deposit Insurance Corporation.

5 (175)[(~~174~~)] Revenue Form 62A863-A, "Schedule A, Summary of Net Deposits", shall
6 be filed with the Department of Revenue, by financial institutions filing Revenue Form 62A863,
7 to summarize deposits.

8 (176)[(~~175~~)] Revenue Form 62A880, "Personal Property Assessment", shall be sent by
9 the Department of Revenue to the owner of omitted personal property notifying him or her of the
10 value assessed by the department as well as all applicable penalties and interest.

11 (177)[(~~176~~)] Revenue Form 62B003, "Unmined Coal Notice of Tax Assessment", shall
12 be sent by the Department of Revenue to the taxpayer notifying him or her of the value of his or
13 her interest in unmined coal property.

14 (178)[(~~177~~)] Revenue Form 62B011, "Limestone, Sand, or Gravel Assessment Notice",
15 shall be sent by the Department of Revenue to the taxpayer notifying him or her of the value of
16 his or her interest in limestone, sand or gravel property.

17 (179)[(~~178~~)] Revenue Form 62B012, "Oil Assessment Notice", shall be sent by the
18 Department of Revenue to the taxpayer notifying him or her of the value of his or her interest in
19 oil property.

20 (180)[(~~179~~)] Revenue Form 62B013, "Clay Assessment Notice", shall be sent by the
21 Department of Revenue to the taxpayer notifying him or her of the value of his or her interest in
22 clay property.

23 (181)[(~~180~~)] Revenue Form 62B015, "Gas Assessment Notice", shall be sent by the

1 Department of Revenue to the taxpayer notifying him or her of the value of his or her interest in
2 gas property.

3 (182)[~~(181)~~] Revenue Form 62F003, "Appeals Process for Real Property Assessments",
4 shall be an informational brochure on the procedure to follow to appeal an assessment on real
5 property.

6 (183)[~~(182)~~] Revenue Form 62F015, "PVA Open Records Commercial Fee Guidelines",
7 shall be used by the PVA to establish fees to be charged for the cost of reproduction, creation, or
8 other acquisition of records.

9 (184)[~~(183)~~] Revenue Form 62F031, "Appeal to Local Board of Assessment Appeals",
10 shall be filed with the county clerk by any taxpayer who wishes to appeal his or her assessment
11 on real property.

12 (185) Revenue Form 62F100, "Understanding Kentucky Property Tax", shall be an
13 informational booklet explaining the property tax assessment process in Kentucky.

14 (186) Revenue Form 62F102, "The Assessment of Tangible Personal Property Taxes",
15 shall be an informational brochure explaining the assessment of tangible personal property in
16 Kentucky.

17 (187)[~~(184)~~] Revenue Form 62F200, "Important Reminder" shall be a postcard mailed to
18 previous filers of the Unmined Coal Property Tax Information Return as a reminder of the
19 responsibility to file, the filing deadline, and where to locate the forms.

20 (188)[~~(185)~~] Revenue Form 62F384-G, "Important Reminder" shall be a postcard mailed
21 to previous filers of the Natural Gas Property Tax Return as a reminder of the responsibility to
22 file, the filing deadline, and where to locate the forms.

23 (189)[~~(186)~~] Revenue Form 62F500, "Important Reminder" shall be a postcard mailed to

1 previous filers of the Tangible Personal Property Tax Return as a reminder of the responsibility
2 to file, the filing deadline and where to locate the forms.

3 (190)[~~(187)~~] Revenue Form 62F1341, "Exemptions Allowed for Savings and Loans,
4 Savings Banks and Similar Institutions for Intangible Property Tax Purposes", shall inform
5 taxpayers, subject to intangible property tax on the value of their capital stock, of those
6 institutions which issue obligations that are exempt from state ad valorem taxation.

7 Section 2. Severance Taxes - Required Forms. (1) Revenue Form 10A100, "Kentucky
8 Tax Registration Application", shall be filed by taxpayers with a coal severance and processing
9 tax account listing taxpayer information including mine name and mining permit number.

10 (2) Revenue Form 10A104, "Update Or Cancellation Of Kentucky Tax Account(s)", shall
11 be used by taxpayers with a coal severance and processing tax account to update business
12 information or to cancel the account.

13 (3) Revenue Form 55A004, "Coal Severance Tax Seller/Purchaser Certificate", shall be
14 filed by the taxpayer to verify purchase coal deductions.

15 (4) Revenue Form 55A100, "Coal Severance Tax Return", shall be filed monthly by the
16 taxpayer to report production and tax due.

17 (5) Revenue Form 55A100, "Part IV - Schedule of Purchased Coal", shall be used by the
18 taxpayer to report coal purchased for processing and resale. "Part V - Schedule for Thin Seam
19 Coal Tax Credit", shall be used by the taxpayer to apply for tax credit for underground mining of
20 thin coal seams.

21 (6) Revenue Form 55A101, "Coal Severance Tax Return Instructions", shall be included
22 with the coal tax return mailed to the taxpayer to assist in the completion of his or her return.

23 (7) Revenue Form 55A131, "Credit Memorandum", shall be used by the department to

1 issue a credit to the taxpayer for an overpayment rather than a refund.

2 (8) Revenue Form 55A209, "Severance Tax Refund Application", shall be used by the
3 taxpayer for the purpose of requesting a refund of tax overpaid.

4 (9) Revenue Form 56A001, "Application for Certificate of Registration Minerals and
5 Natural Gas Tax", shall be used by persons dealing in minerals, natural gas or natural gas liquids
6 who wish to register with the Department of Revenue to acquire an account number.

7 (10) Revenue Form 56A100, "Natural Gas and Natural Gas Liquids Tax Return", shall be
8 used by registered natural gas and natural gas liquids taxpayers monthly to report production and
9 tax due.

10 (11) Revenue Form 56A101, "Minerals Tax Return", shall be used by registered mineral
11 taxpayers monthly to report production and tax due.

12 (12) Revenue Form 56A106, "Minerals Tax Certificate of Exemption", shall be used by
13 mineral taxpayers to claim exemptions from minerals tax for minerals purchased for the
14 maintenance of a privately maintained but publicly dedicated road.

15 (13) Revenue Form 56A107, "Schedule A, Allocation of Gross Value of Minerals
16 Severed in Kentucky and Schedule B, Minerals Purchased from Others for Processing by
17 Taxpayer", shall be used by mineral taxpayers to compute gross value of minerals to be allocated
18 and to show the allocation by county of the gross value of minerals severed in Kentucky and also
19 shall be used by a taxpayer for showing minerals that are purchased from others for processing
20 by the taxpayer.

21 (14) Revenue Form 56A108, "Schedule A, Gross Value of Natural Gas Sold to
22 Nonconsumers and Schedule B, Taxable Gross Value of Natural Gas and Natural Gas Liquids
23 Extracted in Kentucky by Taxpayer - Allocation", shall be used by natural gas taxpayers to show

1 details of all natural gas extracted in Kentucky and sold to nonconsumers and also shall be used
2 by natural gas taxpayers to allocate the natural gas to the county or counties where the natural
3 gas or natural gas liquids were located prior to extraction.

4 (15) Revenue Form 56A109, "Schedule C, Natural Gas First Purchased by Taxpayer
5 From Kentucky Producers", shall be used by natural gas taxpayers who are first purchasers of
6 natural gas to show gross value by county or counties from which the natural gas was extracted.

7 (16) Revenue Form 56A110, "Minerals Tax Return Attachment, Schedule C,
8 Computation of Clay Severed and Processed in Kentucky and Allocation of Tax Attributable to
9 Clay", shall be used by mineral taxpayers that sever clay to compute tax due.

10 (17) Revenue Form 56A112, "Crude Petroleum Transporter's Monthly Report, Kentucky
11 Oil Production Tax", shall be used by registered crude petroleum transporter's for reporting gross
12 value and tax due.

13 (18) Revenue Form 56A113, "Minerals Tax Credit for Limestone Sold in Interstate
14 Commerce", shall be used by mineral taxpayers for the purpose of determining the eligibility for
15 the minerals tax credit.

16 (19) Revenue Form 56A114, "Crude Petroleum Transporter's Application for
17 Registration", shall be used by crude petroleum transporters who wish to acquire an account
18 number with the Kentucky Department of Revenue.

19 Section 3. Incorporation by Reference. (1) The following material is incorporated by
20 reference:

21 (a) Property tax - referenced material:

22 1. Revenue Form 61A200(P), "Property Tax Forms and Instructions for Public Service
23 Companies 2016[~~2015~~]", September 2015[~~November 2014~~];

1 2. Revenue Form 61A200, "Public Service Company Property Tax Return for Year
2 Ending December 31, 2015[~~2014~~]", September 2015[~~November 2014~~];
3 3. Revenue Form 61A200(A), "Report of Total Unit System and Kentucky Operations",
4 September 2015[~~November 2014~~];
5 4. Revenue Form 61A200(B), "Report of Kentucky Vehicles, Car Lines and Watercraft",
6 September 2015[~~November 2014~~];
7 5. Revenue Form 61A200(C), "Report of Total Unit Operations Balance Sheet",
8 September 2015[~~November 2014~~];
9 6. Revenue Form 61A200(D), "Report of Total Unit Operations Income Statement",
10 September 2015[~~November 2014~~];
11 7. Revenue Form 61A200(E), "Filing Extension Application", September
12 2015[~~November 2014~~];
13 8. Revenue Form 61A200(G), "Report of Capital Stocks", September 2015[~~November~~
14 ~~2014~~];
15 9. Revenue Form 61A200(H), "Report of Funded Debt", September 2015[~~November~~
16 ~~2014~~];
17 10. Revenue Form 61A200(I), "Business Summary by Taxing Jurisdiction", September
18 2015[~~November 2014~~];
19 11. Revenue Form 61A200(J), "Property Summary by Taxing Jurisdiction, Operating and
20 Nonoperating Property", September 2015[~~November 2014~~];
21 12. Revenue Form 61A200(K), "Operating Property Listing by Taxing Jurisdiction",
22 September 2015[~~November 2014~~];
23 13. Revenue Form 61A200(K2), "Nonoperating Property Listing by Taxing Jurisdiction",

1 September 2015[~~November 2014~~];

2 14. Revenue Form 61A200(L), "Report of Allocation Factors, Operating and Noncarrier
3 Property for All Interstate Companies", September 2015[~~November 2014~~];

4 15. Revenue Form 61A200(M), "Report of Property and Business Factors for Interstate
5 Railroad and Sleeping Car Companies", September 2015[~~November 2014~~];

6 16. Revenue Form 61A200(N1), "Report of Operating Leased Real Property Located in
7 Kentucky By Taxing District", September 2015[~~November 2014~~];

8 17. Revenue Form 61A200(N2), "Report of Operating Leased Personal Property Located
9 in Kentucky By Taxing District", September 2015[~~November 2014~~];

10 18. Revenue Form 61A200(N3), "Summary Report of System and Kentucky Operating
11 Lease Payments", September 2015[~~November 2014~~];

12 19. Revenue Form 61A200(O), "Railroad Private Car Mileage Report", September
13 2015[~~November 2014~~];

14 20. Revenue Form 61A200(Q), "Supplemental Report of Operations for Contained and
15 Residential Landfills", September 2015[~~November 2014~~];

16 21. Revenue Form 61A200(R), "Report of Property Subject to the Pollution Control Tax
17 Exemption", September 2015[~~November 2014~~];

18 22. Revenue Form 61A200(U), "Industrial Revenue Bond Property", September
19 2015[~~November 2014~~];

20 23. Revenue Form 61A202, "2016[~~2015~~] Public Service Company Property Tax Return
21 for Railroad Car Line", September 2015[~~November 2014~~];

22 24. Revenue Form 61A206(P), "Public Service Company Property Tax Forms and
23 Instructions for Commercial Air Passenger and Air Freight Carriers 2016[~~2015~~]", September

1 2015[~~November 2014~~];

2 25. Revenue Form 61A206, "Public Service Company Property Tax Return For
3 Commercial Air Passenger and Air Freight Carriers", September 2015[~~November 2014~~];

4 26. Revenue Form 61A206(A), "Filing Extension Application for Public Service
5 Company Property Tax Return", September 2015[~~November 2014~~];

6 27. Revenue Form 61A206(B), "Report of Kentucky Registered and Licensed Motor
7 Vehicles", September 2015[~~November 2014~~];

8 28. Revenue Form 61A206(C), "Report of Financial Operations for Commercial Air
9 Passenger and Air Freight Carriers", September 2015[~~November 2014~~];

10 29. Revenue Form 61A206(D-1), "Report of System Aircraft Fleet", September
11 2015[~~November 2014~~];

12 30. Revenue Form 61A206(D-2), "Report of System Aircraft Fleet", September
13 2015[~~November 2014~~];

14 31. Revenue Form 61A206(D-3), "Report of System Aircraft Fleet", September
15 2015[~~November 2014~~];

16 32. Revenue Form 61A206(E), "Report of Kentucky Flight Statistics By Airport",
17 September 2015[~~November 2014~~];

18 33. Revenue Form 61A206(F), "Report of System and Kentucky Allocation Factors",
19 September 2015[~~November 2014~~];

20 34. Revenue Form 61A206(G), "Report of Funded Debt", September 2015[~~November~~
21 ~~2014~~];

22 35. Revenue Form 61A206(H), "Report of Operating Leased Real Property Located in
23 Kentucky By Taxing District", September 2015[~~November 2014~~];

1 36. Revenue Form 61A206(I), "Report of Operating Leased Personal Property Located in
2 Kentucky By Taxing District", September 2015[~~November 2014~~];
3 37. Revenue Form 61A206(J), "Summary Report of System and Kentucky Operating
4 Lease Payments", September 2015[~~November 2014~~;
5 38. Revenue Form 61A206(K), "Report of Owned Real Property Located in Kentucky By
6 Taxing District", September 2015[~~November 2014~~];
7 39. Revenue Form 61A206(L), "Report of Owned Personal Property Located In
8 Kentucky By Taxing District", September 2015[~~November 2014~~];
9 40. Revenue Form 61A206(M), "Summary Report of Total System and Kentucky
10 Operations", September 2015[~~November 2014~~];
11 41. Revenue Form 61A206(N), "Industrial Revenue Bond Property", September
12 2015[~~November 2014~~];
13 42. Revenue Form 61A206(O), "Public Service Company Sales", September
14 2015[~~November 2014~~];
15 43. Revenue Form 61A207(P), "Commercial Watercraft Personal Property Tax Return
16 2016[~~2015~~]", September 2015[~~November 2014~~];
17 44. Revenue Form 61A207, "2016[~~2015~~] Commercial Watercraft Personal Property Tax
18 Return", September 2015[~~November 2014~~];
19 45. Revenue Form 61A207(A), "Report of Owned Vessels in Your Possession",
20 September 2015[~~November 2014~~];
21 46. Revenue Form 61A207(B), "Report of Owned Vessels - in Possession of Others",
22 September 2015[~~November 2014~~];
23 47. Revenue Form 61A207(C), "Report of Nonowned Vessels in Your Possession",

1 September 2015[~~November 2014~~];

2 48. Revenue Form 61A207(D), "Commercial Watercraft Valuation Worksheet",
3 September 2015[~~November 2014~~];

4 49. Revenue Form 61A207(E), "Report of Kentucky Route Miles", September
5 2015[~~November 2014~~];

6 50. Revenue Form 61A207(F), "Report of System Route Miles", September
7 2015[~~November 2014~~];

8 51. Revenue Form 61A209, "Public Service Company Sales", September
9 2015[~~November 2014~~];

10 52. Revenue Form 61A211, "Public Service Company Schedule of Owned and/or Leased
11 Motor Vehicles with Kentucky Situs", September 2015[~~November 2014~~];

12 53. Revenue Form 61A211(I), "Instructions Public Service Company Schedule of Owned
13 and/or Leased Motor Vehicles with Kentucky Situs", September 2015[~~November 2014~~];

14 54. Revenue Form 61A211(IP), "Instructions For Editing the Public Service Company
15 Motor Vehicle Printout", September 2015[~~November 2014~~];

16 55. Revenue Form 61A230, "Notice of Assessment", February 2010;

17 56. Revenue Form 61A240, "Notice of Assessment", July 2011;

18 57. Revenue Form 61A250, "Notice of Assessment", August 2008;

19 58. Revenue Form 61A255, "Public Service Company Property Tax Statement", January
20 2012;

21 59. Revenue Form 61A255(I), "Instructions for 61A255, Public Service Company
22 Property Tax Statement", July 2008;

23 60. Revenue Form 61A500(P), "2016[~~2015~~] Personal Property Tax Forms and

1 Instructions for Communications Service Providers and Multichannel Video Programming
2 Service Providers", September 2015[~~December 2014~~];
3 61. Revenue Form 61A500, "2016[~~2015~~] Tangible Personal Property Tax Return for
4 Communications Service Providers and Multichannel Video Programming Service Providers",
5 September 2015[~~December 2014~~];
6 62. Revenue Form 61A500(H), "Report of Total Personal Tangible Property in
7 Kentucky", September 2015[~~December 2014~~];
8 63. Revenue Form 61A500(I), "Summary of Gross Personal Tangible Property Listing by
9 Taxing District", September 2015[~~December 2014~~];
10 64. Revenue Form 61A500(J), "Summary of Reported Personal Tangible Property
11 Listing by Taxing District", September 2015[~~December 2014~~];
12 65. Revenue Form 61A500(K), "Personal Tangible Property Listing by Taxing District",
13 September 2015[~~December 2014~~];
14 66. Revenue Form 61A508, "Annual Report of Distilled Spirits in Bonded Warehouse",
15 September 2015[~~December 2014~~];
16 67. Revenue Form 61A508-S1, "Schedule 1 Office of Property Valuation Cost of
17 Production Schedule", September 2015[~~December 2014~~];
18 68. Revenue Form 61A508-S2, "Schedule 2 Office of Property Valuation Storage Cost
19 Schedule", September 2015[~~December 2014~~];
20 69. Revenue Form 61A508-S3, "Schedule 3 Schedule of Bulk Sales and Purchases
21 (Bourbon Only)", September 2015[~~December 2014~~];
22 70. Revenue Form 61A508-S4, "Schedule 4", September 2015[~~December 2014~~];
23 71. Revenue Form 61A508-S5, "Schedule 5", September 2015[~~December 2014~~];

72. Revenue Form 61A508-S6, "Schedule 6 Industrial Revenue Bond Property", September 2015[~~December 2014~~];

73. Revenue Form 61A509, "Distilled Spirits or Telecoms Property Tax Statement", January 2012;

74. Revenue Form 61F007, "Notification Protesting Your Commercial Watercraft Assessment", July 2011;

75. Revenue Form 61F008, "Notification Protesting Your Assessment", July 2011;

76. Revenue Form 61F009, "Notification Protesting Your Assessment", July 2011;

77. Revenue Form 61F010, "Property Value Assessments for Public Service and Centrally Assessed Companies - Assessment of Distilled Spirits in Bonded Warehouses", March 2010;

78. Revenue Form 62A007, "Motor Vehicle Tax and/or Registration Renewal Notice", 2006;

79. Revenue Form 62A007S, "Motor Vehicle/Boat Property Tax Notice - Second Notice", 2006;

80. Revenue Form 62A008, "Motor Vehicle Tax Notice", 2006;

81. Revenue Form 62A009, "Map Sales Invoice", July, 2006;

82. Revenue Form 62A010, "Notice for Boat Transfer", 2009;

83. Revenue Form 62A013, "Application for Assessment Moratorium Certificate", December 2009;

84. Revenue Form 62A015, "2016[~~2015~~] Motor Vehicle and Watercraft Property Tax Rate Certification", 2015[~~2014~~];

85. Revenue Form 62A016, "Quietus", 2014;

86. Revenue Form 62A017, "County Clerk's Claim for Calculation of Motor Vehicle and Boat Bills", 2009;

87. Revenue Form 62A020, "Intercounty Property Tax Collections", 2009;

88. Revenue Form 62A023, "Application for Exemption from Property Taxation", July 2013;

89. Revenue Form 62A030, "Request for Reproduction of PVA Public Records and Contract for Commercial Users", February 2008;

90. Revenue Form 62A044, "Affidavit for Correction/Exoneration of Motor Vehicle/Boat/Trailer Property Tax", February 2009;

91. Revenue Form 62A200(P), "2016[~~2015~~] Unmined Coal Property Tax Information Return", October 2015[~~December 2014~~];

92. Revenue Form 62A200, "2016[~~2015~~] Unmined Coal Property Tax Information Return", October 2015[~~December 2014~~];

93. Revenue Form 62A200, "Schedule A Fee Property Ownership", October 2015[~~December 2014~~];

94. Revenue Form 62A200, "Schedule B Leased Property", October 2015[~~December 2014~~];

95. Revenue Form 62A200, "Schedule C Property or Stock Transfers", October 2015[~~December 2014~~];

96. Revenue Form 62A200, "Schedule D Lease Terminations, Transfers or Assignments", October 2015[~~December 2014~~];

97. Revenue Form 62A200, "Schedule E Farm Exception to Unmined Minerals Tax", October 2015[~~December 2014~~];

98. Revenue Form 62A200, "Schedule F Geological Information by County", October 2015[~~December 2014~~];

99. Revenue Form 62A301-S, "Omitted Real Estate Property Tax Bill", January 2013;

100. Revenue Form 62A302, "Request for Information for Local Board of Tax Appeals", September 2005;

101. Revenue Form 62A303, "Minutes of the Board of Assessment Appeals", July 2014;

102. Revenue Form 62A303-A, "Certification", July 2014;

103. Revenue Form 62A303-B, "Summary of Appeals Filed With the County Board of Assessment Appeals", July 2014;

104. Revenue Form 62A303-C, "Justification For Decision of Local Board of Assessment Appeals", July 2014;

105. Revenue Form 62A304, "Property Valuation Administrator's Recapitulation of Real Property Tax Roll", July 2014;

106. Revenue Form 62A305, "Property Valuation Administrator's Summary of Real Property Tax Roll Changes (Since Recapitulation)", July 2014;

107. Revenue Form 62A307, "Property Owner Conference Record", September 2005;

108. Revenue Form 62A323, "Record of Additions and Deletions", July 2014;

109. Revenue Form 62A329, "Annual Report of Domestic Life Insurance Companies", June 2014;

110. Revenue Form 62A350, "Application for Exemption Under the Homestead/Disability Amendment", December 2011;

111. Revenue Form 62A352, "Notice to Real Property Owner of Assessment by Property Valuation Administrator", April 2005;

112. Revenue Form 62A353, "Notice of Listing of Omitted Real Property", September 2005;

113. Revenue Form 62A354, "Notice to Property Owner of Final Decision of Board of Assessment Appeals", July 2014;

114. Revenue Form 62A358, "Receipt for Transferring Delinquent Property Tax Bills From the Sheriff to the County Clerk", December 2009;

115. Revenue Form 62A358-S, "Supplemental Receipt to Document Timely Postmarked Payments Received After the Delinquent Tax Bill Transfer Date", March 2010;

116. Revenue Form 62A359, "Sheriff's Report of Real Property Tax Bills Transferred to the County Clerk", December 2009;

117. Revenue Form 62A360, "Order Correcting Erroneous Assessment", 2015[~~2011~~];

118. Revenue Form 62A362, "Sheriff's Report of Delinquent Personal Property Tax Bills Transferred to the County Clerk", July 2014;

119. Revenue Form 62A362-A, "Certification", July 2014;

120. Revenue Form 62A363, "County Clerk's Claim for Preparing Tax Bills", July 2014;

121. Revenue Form 62A363-B, "County Clerk's Claim for Preparing Omitted Tax Bills", July 2014;

122. Revenue Form 62A364, "County Clerk's Monthly Report of Omitted Assessments", July 2014;

123. Revenue Form 62A365, "Nonresidency Affidavit", January 2012;

124. Revenue Form 62A366, "Order Correcting Erroneous Assessment", December 2013;

125. Revenue Form 62A366-D, "Order Correcting Erroneous Delinquent Assessment",

1 July 2014;

2 126. Revenue Form 62A366R, "Exoneration Form for Property Tax Refund", December
3 2013;

4 127. Revenue Form 62A367, "Authorization for Preparing Additional/Supplemental
5 Property Tax Bills", July 2014;

6 128. Revenue Form 62A367-A, "Instructions for Preparation of Additional/Supplemental
7 Tax Bills and Official Receipt", July 2014;

8 129. Revenue Form 62A368-A, "County Clerk's Monthly Report of Delinquent Tax
9 Collections", February 2006;

10 130. Revenue Form 62A368-B, "County Clerk's Monthly Report of Delinquent Tax
11 Collections", February 2006;

12 131. Revenue Form 62A369, "County Clerk's Monthly Report of Delinquent Tax
13 Collections", February 2006;

14 132. Revenue Form 62A369-A, "County Clerk's Monthly Report of Delinquent Tax
15 Collections", February 2006;

16 133. Revenue Form 62A370, "Kentucky Department of Revenue Certificate of
17 Registration", November 2009;

18 134. Revenue Form 62A370A, "Kentucky Department of Revenue Application for
19 Certificate of Registration to Purchase Certificates of Delinquency", October 2013;

20 135. Revenue Form 62A371, "Attestation Form For Use When Taxpayer Cannot Make
21 Contact With A Third Party Purchaser", January 2013;

22 136. Revenue Form 62A372, "Sheriff's List of Orders Correcting Erroneous
23 Assessments", February 2006;

137. Revenue Form 62A372-A, "Certification", February 2006;

138. Revenue Form 62A373, "Certificate of Transfer for Property Tax Payment", January 2010;

139. Revenue Form 62A374, "County Clerk Certificate of Delinquency Sale Registration", November 2010;

140. Revenue Form 62A375, "Release of Certificate of Delinquency Assigned to a Third Party", February 2011;

141. Revenue Form 62A377, "In House Release Of Third Party Purchaser Lien When Lien Is Paid To Clerk", January 2013;

142. Revenue Form 62A378, "Report of Mobile Homes and Recreational Vehicles Not Registered in this State", August 2013;

143. Revenue Form 62A379, "Listing of Omitted Real Property", December 2015[~~2014~~];

144. Revenue Form 62A380, "Notification of Updated Mailing Address from Sheriff to Property Valuation Administrator", September 2010;

145. Revenue Form 62A384C, "Clay Property Tax Return", January 2013;

146. Revenue Form 62A384C(I), "Instructions to Complete Clay Property Tax Return", January 2014;

147. Revenue Form 62A384-G, "Natural Gas Property Tax Return", January 2013;

148. Revenue Form 62A384-G/O(I), "Gas/Oil", January 2016[~~2015~~];

149. Revenue Form 62A384L, "Limestone and Sand and Gravel Property Tax Return", January 2016[~~2015~~];

150. Revenue Form 62A384-O, "Oil Property Tax Return Lease Report", January 2013;

151. Revenue Form 62A385, "Sheriff's Official Receipt for Property Tax Bills", July,

1 2014;

2 152. Revenue Form 62A385-A, "Sheriff's Receipt for Unpaid and Partially Paid Tax
3 Bills", July 2014;

4 153. Revenue Form 62A386, "Sheriff's Official Receipt For Additional/Supplemental
5 Property Tax Bill(s)", July 2014;

6 154. Revenue Form 62A393, "Sheriff's Property Tax Account Statement", February
7 2006;

8 155. Revenue Form 62A393-A, "Incoming Sheriff's Property Tax Account Statement",
9 February 2006;

10 156. Revenue Form 62A393-B, "Outgoing Sheriff's Property Tax Account Statement",
11 February 2006;

12 157. Revenue Form 62A394, "Sheriff's Monthly Report of Property Tax Collections",
13 January 2010;

14 158. Revenue Form 62A394-MV, "County Clerk's Monthly Report of Motor Vehicle
15 Property Tax Collections", August 2011;

16 159. Revenue Form 62A398, "Property Valuation Administrator's Bond", September
17 2014;

18 160. Revenue Form 62A500(P), "2016[~~2015~~] Personal Property Tax Forms and
19 Instructions", November 2015[~~2014~~];

20 161. Revenue Form 62A500, "2016[~~2015~~] Tangible Personal Property Tax Return",
21 November 2015[~~2014~~];

22 162. Revenue Form 62A500-A, "2016[~~2015~~] Tangible Personal Property Tax Return
23 (Aircraft Assessments Only)", November 2015[~~2014~~];

163. Revenue Form 62A500-C, "Consignee Tangible Personal Property Tax Return", November 2015[~~2014~~];

164. Revenue Form 62A500-L, "Lessee Tangible Personal Property Tax Return", November 2015[~~2014~~];

165. Revenue Form 62A500-M1, "Boat Dealer's Used Inventory Listing for Line 31 Tangible Personal Property Tax Return", November 2015[~~2014~~];

166. Revenue Form 62A500-S1, "Automobile Dealer's Inventory Listing for Line 34 Tangible Personal Property Tax Return", November 2015[~~2014~~];

167. Revenue Form 62A500-W, "2016[~~2015~~] Tangible Personal Property Tax Return (Documented Watercraft)", November 2015[~~2014~~];

168. Revenue Form 62A600, "Domestic Savings and Loan Tax Return", August 2013;

169. Revenue Form 62A601, "Foreign Savings and Loan Tax Return", August 2013;

170. Revenue Form 62A601-S2, "Schedule B, Computation of Exempt Securities", August 2013;

171. Revenue Form 62A700, "Industrial Bond Worksheet for Valuation Purposes", October 2015;

172. Revenue Form 62A850, "Bank Deposits Tax Return", August 2013;

173.[~~172.~~] Revenue Form 62A862, "Certification of Tax Rate for Bank Deposits Franchise Tax", August 2011;

174.[~~173.~~] Revenue Form 62A863, "Financial Institutions Local Deposits Summary Report", November 2014;

175.[~~174.~~] Revenue Form 62A863-A, "Schedule A, Summary of Net Deposits", August 2013;

1 176.[~~175.~~] Revenue Form 62A880, "Personal Property Assessment", October 2004;

2 177.[~~176.~~] Revenue Form 62B003, "Unmined Coal Notice of Tax Assessment",
3 November 2008;

4 178.[~~177.~~] Revenue Form 62B011, "Limestone, Sand, or Gravel Assessment Notice",
5 July 2006;

6 179.[~~178.~~] Revenue Form 62B012, "Oil Assessment Notice", July 2006;

7 180.[~~179.~~] Revenue Form 62B013, "Clay Assessment Notice", July 2006;

8 181.[~~180.~~] Revenue Form 62B015, "Gas Assessment Notice", July 2006;

9 182.[~~181.~~] Revenue Form 62F003, "Appeals Process for Real Property Assessments",
10 September 2014;

11 183.[~~182.~~] Revenue Form 62F015, "PVA Open Records Commercial Fee Guidelines",
12 August 2012;

13 184.[~~183.~~] Revenue Form 62F031, "Appeal to Local Board of Assessment Appeals",
14 January 2010;

15 185. Revenue Form 62F100, "Understanding Kentucky Property Tax", April 2015;

16 186. Revenue Form 62F102, "The Assessment of Tangible Personal Property Taxes",
17 September 2015;

18 187.[~~184.~~] Revenue Form 62F200, "Important Reminder", January 2016[~~2015~~];

19 188.[~~185.~~] Revenue Form 62F384-G, "Important Reminder", January 2016[~~2015~~];

20 189.[~~186.~~] Revenue Form 62F500, "Important Reminder", January 2016[~~2015~~]; and

21 190.[~~187.~~] Revenue Form 62F1341, "Exemptions Allowed for Savings and Loans,
22 Savings Banks and Similar Institutions for Intangible Property Tax Purposes", August 2011; and

23 (b) Severance taxes - referenced material:

1. Revenue Form 10A100, "Kentucky Tax Registration Application", October 2015[~~July 2013~~];

2. Revenue Form 10A104, "Update or Cancellation of Kentucky Account(s)", October 2015[~~June 2011~~];

3. Revenue Form 55A004, "Coal Severance Tax Seller/Purchaser Certificate", October 2010;

4. Revenue Form 55A100, "Coal Severance Tax Return", October 2010;

5. Revenue Form 55A100, "Part IV - Schedule of Purchased Coal" and "Part V - Schedule for Thin Seam Coal Tax Credit", October 2010;

6. Revenue Form 55A101, "Coal Severance Tax Return Instructions", October 2010;

7. Revenue Form 55A131, "Credit Memorandum", December 2006;

8. Revenue Form 55A209, "Severance Tax Refund Application", August 2009;

9. Revenue Form 56A001, "Application for Certificate of Registration Minerals and Natural Gas Tax", January 2015[~~October 1984~~];

10. Revenue Form 56A100, "Natural Gas and Natural Gas Liquids Tax Return", July 2004;

11. Revenue Form 56A101, "Minerals Tax Return", January 2015[~~July 2004~~];

12. Revenue Form 56A106, "Minerals Tax Certificate of Exemption", December 2006;

13. Revenue Form 56A107, "Schedule A, Allocation of Gross Value of Minerals Severed in Kentucky and Schedule B, Minerals Purchased from Others for Processing by Taxpayer", January 2005;

14. Revenue Form 56A108, "Schedule A, Gross Value of Natural Gas Sold to Nonconsumers and Schedule B, Taxable Gross Value of Natural Gas and Natural Gas Liquids

1 Extracted in Kentucky by Taxpayer - Allocation", March 2005;

2 15. Revenue Form 56A109, "Schedule C, Natural Gas First Purchased by Taxpayer from
3 Kentucky Producers", January 2005;

4 16. Revenue Form 56A110, "Minerals Tax Return Attachment, Schedule C, Computation
5 of Clay Severed and Processed in Kentucky and Allocation of Tax Attributable to Clay", March
6 2005;

7 17. Revenue Form 56A112, "Crude Petroleum Transporter's Monthly Report, Kentucky
8 Oil Production Tax", July 2004;

9 18. Revenue Form 56A113, "Minerals Tax Credit for Limestone Sold in Interstate
10 Commerce", November 1997; and

11 19. Revenue Form 56A114, "Crude Petroleum Transporter's Application for
12 Registration", January 2015[~~December 2006~~].

13 (2) This material may be inspected, copied, or obtained, subject to applicable copyright
14 law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620,
15 Monday through Friday, 8 a.m. to 5 p.m.

103 KAR 3:030E:

APPROVED BY AGENCY:

Thomas B. Miller

THOMAS B. MILLER, Commissioner
Department of Revenue
Finance and Administration Cabinet

12/4/15

Date

REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Regulation No. 103 KAR 3:030E

Contact Person: Lisa Swiger
Phone Number: (502) 564-9526

(1) Provide a brief summary of:

(a) What this administrative regulation does: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(b) The necessity of this administrative regulation: This administrative regulation is necessary in order for the Department of Revenue to meet the requirements of KRS Chapter 13A.110 which requires that forms required to be submitted by a regulated entity shall be included in an administrative regulation.

(c) How this administrative regulation conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe forms necessary for the administration of any revenue law by the promulgation of an administrative regulation incorporating the forms by reference. This administrative regulation incorporates by reference the required revenue forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes: This administrative regulation incorporates by reference the required forms used in the administration of Property and Severance Taxes by the Department of Revenue.

(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:

(a) How the amendment will change this existing administrative regulation: This amendment contains tax forms to be used for tax year 2016.

(b) The necessity of the amendment to this administrative regulation: This amendment is necessary to update tax forms for the 2016 tax year.

(c) How the amendment conforms to the content of the authorizing statutes: KRS 131.130(3) authorizes the Department of Revenue to prescribe tax forms necessary for the administration of the tax laws.

(d) How the amendment will assist in the effective administration of the statutes: This amendment will provide taxpayers with the necessary tax forms to file and pay personal tangible and public service property taxes for tax years beginning in 2016.

(3) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation: All Kentucky taxpayers and their representatives will be affected by the listing of forms administered by the Department of Revenue in an administrative regulation. Local government will be affected to the extent they utilize forms administered by the Department of Revenue. The Department of Revenue will be affected to the extent that it administers the referenced forms.

(4) Provide an analysis of how the entities identified in question (3) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:

(a) List the actions that each of the regulated entities identified in question (3) will have to take to comply with this administrative regulation or amendment: As forms are changed, the manuals and the Department of Revenue Website in which copies of all forms listed in this regulation are maintained will be updated.

(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (3): No additional costs will be incurred by complying with the regulation.

(c) As a result of compliance, what benefits will accrue to the entities identified in question (3): All taxpayers and the administering agencies will benefit by having access to a centralized listing of the most current forms in use.

(5) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:

(a) Initially: The Department of Revenue will not incur additional cost as the result of this regulation.

(b) On a continuing basis: The Department of Revenue will not incur additional costs as the result of this regulation.

(6) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation: Department of Revenue agency funds.

(7) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment: This administrative regulation does not require an increase in fees or funding.

(8) State whether or not this administrative regulation established any fees or directly or indirectly increased any fees: This administrative regulation does not establish or increase any fees either directly or indirectly.

(9) TIERING: Is tiering applied? Tiering was not applied because the requirements of this regulation apply to every taxpayer.

FISCAL NOTE ON STATE OR LOCAL GOVERNMENT

Regulation No. 103 KAR 3:030E

Contact Person: Lisa Swiger
Phone Number: (502) 564-9526

1. What units, parts or divisions of state or local government (including cities, counties, fire departments, or school districts) will be impacted by this administrative regulation? The Finance and Administration Cabinet, Department of Revenue, Office of Property Valuation, Division of Local Support, Division of State Valuation and Division of Minerals Taxation and GIS Services.

2. Identify each state or federal statute or federal regulation that requires or authorizes the action taken by the administrative regulation. KRS 131.130(1)

3. Estimate the effect of this administrative regulation on the expenditures and revenues of a state or local government agency (including cities, counties, fire departments, or school districts) for the first full year the administrative regulation is to be in effect.

(a) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for the first year? None.

(b) How much revenue will this administrative regulation generate for the state or local government (including cities, counties, fire departments, or school districts) for subsequent years? None.

(c) How much will it cost to administer this program for the first year? The administrative cost will be absorbed in the normal operating cost of the Department.

(d) How much will it cost to administer this program for subsequent years? The administrative cost will be absorbed in the normal operating budget of the Department.

Note: If specific dollar estimates cannot be determined, provide a brief narrative to explain the fiscal impact of the administrative regulation.

Revenues (+/-):

Expenditures (+/-):

Other Explanation:

2016
103 KAR 3:030E
SUMMARY OF FORMS
INCORPORATED BY REFERENCE

1) Revenue Form 61A200(P), "Property Tax Forms and Instructions for Public Service Companies 2016", is a fifty page packet containing forms and instructions used by public service companies to determine property tax due in accordance with KRS 136.115 to 136.180.

2) Revenue Form 61A200, "Public Service Company Property Tax Return for Year Ending December 31, 2015", is a one page form to be completed and submitted by public service companies to report pertinent filing information including company name and location.

3) Revenue Form 61A200(A), "Report of Total Unit System and Kentucky Operations", is a excel spreadsheet to be completed and submitted with the Public Service Company Property Tax Return by public service companies to report original cost, total depreciation and depreciated cost for all operating and nonoperating property types.

4) Revenue Form 61A200(B), "Report of Kentucky Vehicles, Car Lines and Watercraft", is a one page form to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report the assessed value of all Kentucky apportioned and regular licensed motor vehicles, railroad car lines and commercial watercraft.

5) Revenue Form 61A200(C), "Report of Total Unit Operations Balance Sheet", is a one page form to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report a financial statement (balance sheet) as of December 31 for the system operating unit including Kentucky.

6) Revenue Form 61A200(D), "Report of Total Unit Operations Income Statement", is a two page form to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report a financial statement (income statement) for the 12 months ending December 31 for the system operating unit including Kentucky.

7) Revenue Form 61A200(E), "Filing Extension Application", is a two page form used by public service companies to request an extension of time to file the public service company tax return.

8) Revenue Form 61A200(G), "Report of Capital Stocks", is a one page form with instructions to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report an analysis of their capital stocks as of the end of the taxable year.

9) Revenue Form 61A200(H), "Report of Funded Debt", is a one page form to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report an analysis of their debt as of the end of the taxable year.

10) Revenue Form 61A200(I), "Business Summary by Taxing Jurisdiction", is a one page form with instructions to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report a summary of the business activity within each taxing district.

11) Revenue Form 61A200(J), "Property Summary by Taxing Jurisdiction, Operating and Nonoperating Property", is to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report a summary of the amount of operating and nonoperating property owned or leased in this state, by each county, city and special district.

12) Revenue Form 61A200(K), "Operating Property Listing by Taxing Jurisdiction", is a one page form with instructions to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report an inventory of the amount and kind of operating property, owned or leased, located in this state, for each county, city and special taxing district.

13) Revenue Form 61A200(K2), "Nonoperating Property Listing by Taxing Jurisdiction", is a one page form with instructions to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report an inventory of the amount and kind of nonoperating property owned or leased, located in this state, for each county, city and special taxing district.

14) Revenue Form 61A200(L), "Report of Allocation Factors, Operating and Noncarrier Property for All Interstate Companies", is a one page form with instructions to be completed and submitted with the Public Service Company Property Tax Return by interstate, noncarrier, public service companies to report property and business factors in total and for the state of Kentucky.

15) Revenue Form 61A200(M), "Report of Property and Business Factors for Interstate Railroad and Sleeping Car Companies", is a one page form with instructions to be completed and submitted with the Public Service Company Property Tax Return by interstate railroad and sleeping car companies to report property and business factors in total and for the state of Kentucky.

16) Revenue Form 61A200(N1), "Report of Operating Leased Real Property Located in Kentucky by Taxing District", is a one page form to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report all real property leased within Kentucky on an operating lease basis.

17) Revenue Form 61A200(N2), "Report of Operating Leased Personal Property Located in Kentucky by Taxing District", is a one page form to be completed and submitted with the Public Service Company Property Tax Return reporting personal property leased within Kentucky on an operating lease basis.

18) Revenue Form 61A200(N3), "Summary Report of System and Kentucky Operating Lease Payments", is a one page form to be completed and submitted with the Public Service Company Property Tax Return reporting system and Kentucky operating lease payments for real and personal property.

19) Revenue Form 61A200(O), "Railroad Private Car Mileage Report", is a one page form to be completed and submitted with the Public Service Company Property Tax Return by railroad car line companies to report the name and address of the company and the mileage traveled in Kentucky.

20) Revenue Form 61A200(Q), "Supplemental Report of Operations for Contained and Residential Landfills", is a one page form to be completed and submitted with the Public Service Company Property Tax Return by landfills to report historic, current, and projected operational information.

21) Revenue Form 61A200(R), "Report of Property Subject to the Pollution Control Tax Exemption", is a one page form to be completed and submitted by public service companies with the Public Service Company Property Tax Return to report certified pollution control equipment, the original cost and the net book value.

22) Revenue Form 61A200(U), "Industrial Revenue Bond Property", is a one page form to be completed and submitted with the Public Service Company Property Tax Return by a public service company to list real and tangible personal property purchased with an industrial revenue bond.

23) Revenue Form 61A202, "2016 Public Service Company Property Tax Return for Railroad Car Line", is a two page form used by railroad car line companies classifying the railcars by type and reporting cost, age, and mileage for each railcar in accordance with KRS 136.120.

24) Revenue Form 61A206(P), "Public Service Company Property Tax Forms and Instructions for Commercial Air Passenger and Air Freight Carriers 2016", is a forty-twp page packet containing forms and instructions used by commercial air passenger and air freight carriers to determine the property tax due in accordance with KRS 136.120 through 136.180.

25) Revenue Form 61A206, "Public Service Company Property Tax Return for Commercial Air Passenger and Air Freight Carriers", is a one page form to be completed and submitted by commercial air passenger and air freight carriers to report taxpayer information for the tax year ending December 31, 2015.

26) Revenue Form 61A206(A), "Filing Extension Application for Public Service Company Property Tax Return", is a two page form used by commercial air passenger and air freight carriers to request an extension of time to file form 61A206 in accordance with KRS 136.130(5)(6).

27) Revenue Form 61A206(B), "Report of Kentucky Registered and Licensed Motor Vehicles", is a one page form used by commercial air passenger and air freight carriers to list the assessed value of any registered vehicles (owned or leased) in Kentucky as of December 31.

28) Revenue Form 61A206(C), "Report of Financial Operations for Commercial Air Passenger and Air Freight Carriers", is a one page form informing all commercial air passenger and air freight carriers of the requirement to submit copies of their organization's year-end financial statements, a complete copy of their annual report, and a complete copy of their 10K report (FCC annual report) with their return.

29) Revenue Form 61A206(D-1), "Report of System Aircraft Fleet", is a one page form used by commercial air passenger and air freight carriers to list all fleet aircraft as of December 31.

30) Revenue Form 61A206(D-2), "Report of System Aircraft Fleet", is a one page form used by commercial air passenger and air freight carriers to list all fleet aircraft held on a operating lease as of December 31.

31) Revenue Form 61A206(D-3), "Report of System Aircraft Fleet", is a one page form used by commercial air passenger and air freight carriers to list all fleet aircraft held for resale or nonoperating and fleet managed aircraft as of December 31.

32) Revenue Form 61A206(E), "Report of Kentucky Flight Statistics by Airport", is a seven page form with instructions used by commercial air passenger and air freight carriers to list, by airport and heliport, aircraft arrivals, departures, and ground time as of December 31.

33) Revenue Form 61A206(F), "Report of System and Kentucky Allocation Factors", is a one page form used by commercial air passenger and air freight carrier to report property and business allocation factors as of December 31.

34) Revenue Form 61A206(G), "Report of Funded Debt", is a one page form used by commercial air passenger and air freight carriers to list all debt obligations, both long term and short term, as of December 31.

35) Revenue Form 61A206(H), "Report of Operating Leased Real Property Located in Kentucky by Taxing District", is a one page form used by commercial air passenger and air freight carriers to list all real property in Kentucky leased on an operating lease basis as of December 31.

36) Revenue Form 61A206(I), "Report of Operating Leased Personal Property Located in Kentucky by Taxing District", is a one page form used by commercial air passenger and air freight carriers to list all personal property held in Kentucky leased on an operating lease basis as of December 31.

37) Revenue Form 61A206(J), "Summary Report of System and Kentucky Operating Lease Payments", is a one page form used by commercial air passenger and air freight carriers to list all operating lease payments as of December 31.

38) Revenue Form 61A206(K), "Report of Owned Real Property Located in Kentucky by Taxing District", is a one page form used by commercial air passenger and air freight carriers to list all real property owned in Kentucky by taxing district as of December 31.

39) Revenue Form 61A206(L), "Report of Owned Personal Property Located in Kentucky by Taxing District", is a one page form used by commercial air passenger and air freight carriers to list all personal property owned in Kentucky by taxing district as of December 31.

40) Revenue Form 61A206(M), "Summary Report of Total System and Kentucky Operations", is a two page form used by commercial air passenger and air freight carriers to list all real, personal and intangible property both owned and leased in Kentucky as of December 31.

41) Revenue Form 61A206(N), "Industrial Revenue Bond Property", is a one page form used by commercial air passenger and air freight carriers listing all real and tangible personal property located in Kentucky purchased with an industrial revenue bond.

42) Revenue Form 61A206(O), "Public Service Company Sales", is a two page form used by commercial air passenger and air freight carriers reporting any assets bought or sold as of December 31.

43) Revenue Form 61A207(P), "Commercial Watercraft Personal Property Tax Return 2016", is an forty-eight page packet containing forms and instructions used by all commercial watercraft owners, both resident and nonresident, to report the watercraft's book value, original cost and total and Kentucky route mileage as of January 1 in accordance with KRS 136.1802 to 136.1806.

44) Revenue Form 61A207, "2016 Commercial Watercraft Personal Property Tax Return", is a one page form to be completed and submitted by owners of commercial watercraft operating in Kentucky waters to report taxpayer information.

45) Revenue Form 61A207(A), "Report of Owned Vessels in Your Possession", is a two page form used to report all owned vessels (both available and operating) in a commercial owners fleet as of January 1.

46) Revenue Form 61A207(B), "Report of Owned Vessels - in Possession of Others", is a two page form used to report all owned vessels in a commercial owners fleet that are in possession of other persons, companies, corporations, operators, or charterers as of January 1.

47) Revenue Form 61A207(C), "Report of Nonowned Vessels in Your Possession", is a two page form used to report all nonowned vessels (both available and operating) in a commercial owners fleet as of January 1.

48) Revenue Form 61A207(D), "Commercial Watercraft Valuation Worksheet", is a one page form filed by commercial watercraft owners reporting the original cost, cost of rebuilds and the cost of major improvements of all owned and non-owned vessels as of January 1.

49) Revenue Form 61A207(E), "Report of Kentucky Route Miles", is a one page form used by commercial watercraft owners to report the system route miles traveled on Kentucky waterways as of January 1.

50) Revenue Form 61A207(F), "Report of System Route Miles", is a three page form used by commercial watercraft owners to report the system route miles traveled on United States waterways as of January 1.

51) Revenue Form 61A209, "Public Service Company Sales", is a two page form to be filed by public service companies reporting any full or partial sale or purchase of assets of the public service company in accordance with KRS 132.130.

52) Revenue Form 61A211, "Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs", is a two page form to be filed by public service companies reporting all motor vehicles owned or leased within Kentucky as of January 1 in accordance with KRS 136.132.

53) Revenue Form 61A211(I), "Instructions Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs", are two pages of instructions used for preparing form 61A211 "Public Service Company Schedule of Owned and/or Leased Motor Vehicles with Kentucky Situs".

54) Revenue Form 61A211(IP) "Instructions For Editing the Public Service Company Motor Vehicle Printout", is one page of instructions used by public service companies for editing the computer printout of company owned vehicles sent by the Department of Revenue to Public Service Companies that have listed vehicles with the Department in prior years.

55) Revenue Form 61A500(P), "2016 Personal Property Tax Forms and Instructions for Communications Service Providers and Multichannel Video Programming Service Providers", is a sixty page packet containing forms and instructions used by telecommunication, satellite, and cable television companies to report all tangible personal property as of January 1, 2016 in accordance with KRS 132.825.

56) Revenue Form 61A500, "2016 Tangible Personal Property Tax Return for Communications Service Providers and Multichannel Video Programming Service Providers", is a three page form to be completed and submitted by all telecommunication, satellite, and cable television companies reporting all tangible property as of January 1, 2016.

57) Revenue Form 61A500(H), "Report of Total Personal Tangible Property in Kentucky", is a one page form to be completed and submitted by telecommunication, satellite, and cable television companies with the Tangible Personal Property Tax Return for Communication Service Providers and Multichannel Video Program Service Providers,

summarizing the Kentucky original cost, depreciation, and net book value of each class of tangible personal property as of January 1, 2016.

58) Revenue Form 61A500(I), "Summary of Gross Personal Tangible Property Listing by Taxing District", is a twenty page form to be completed and submitted by telecommunication, satellite, and cable television companies with the Tangible Personal Property Tax Return for Communication Service Providers and Multichannel Video Program Service Providers, summarizing the Kentucky Original Cost by taxing jurisdiction as of January 1, 2016.

59) Revenue Form 61A500(J), "Summary of Reported Personal Tangible Property Listing by Taxing District", is a twenty page form to be completed and submitted by telecommunication, satellite, and cable television companies with the Tangible Personal Property Tax Return for Communication Service Providers and Multichannel Video Program Service Providers, summarizing the Kentucky reported value by taxing jurisdiction as of January 1, 2016.

60) Revenue Form 61A500(K), "Personal Tangible Property Listing by Taxing District", is a one page form to be completed and submitted by telecommunication, satellite and cable television companies with the Tangible Personal Property Tax Return for Communication Service Providers and Multichannel Video Program Service Providers and shall contain an inventory of the amount and kind of personal property owned and located in Kentucky by taxing jurisdiction as of January 1, 2016.

61) Revenue Form 61A508, "Annual Report of Distilled Spirits in Bonded Warehouse", is a two page form to be completed and submitted by distilleries reporting inventory as of January 1 in accordance with KRS 132.130 to 132.160.

62) Revenue Form 61A508-S1, "Schedule 1 Office of Property Valuation Cost of Production Schedule", is a one page form with guidelines to be completed and submitted by distilleries to report the average cost per gallon of production.

63) Revenue Form 61A508-S2, "Schedule 2 Office of Property Valuation Storage Cost Schedule", is a one page form with guidelines to be completed and submitted by distilleries, reporting average per barrel storage cost.

64) Revenue Form 61A508-S3, "Schedule 3 Schedule of Bulk Sales and Purchases (Bourbon Only)", is a one page form to be completed and submitted by distilleries, reporting the date of the sale or purchase, the number of barrels, age, and the price.

65) Revenue Form 61A508-S4, "Schedule 4", is a one page form to be completed and submitted by distilleries to report the fair cash value of bulk inventory summarized on Form 61A508, Annual Report of Distilled Spirits in Bonded Warehouse.

66) Revenue Form 61A508-S5, "Schedule 5", is a one page form to be completed and submitted by distilleries to report the fair cash values of case goods summarized on Form 61A508, Annual Report of Distilled Spirits in Bonded Warehouse.

67) Revenue Form 61A508-S6, "Schedule 6 Industrial Revenue Bond Property", is a two page form to be completed and submitted by distillers reporting real and personal property purchased with an industrial revenue bond.

68) Revenue Form 62A015, "2016 Motor Vehicle and Watercraft Property Tax Rate Certification", is a one page form submitted annually to the Department of Revenue by taxing jurisdictions to certify the motor vehicle and watercraft rates established for motor vehicles and watercraft in accordance with KRS 132.487.

69) Revenue Form 62A200(P), "2016 Unmined Coal Property Tax Information Return", is a twenty-one page packet containing forms and instructions used by owners or lessees of unmined minerals to determine property tax due, in accordance with KRS 132.820.

70) Revenue Form 62A200, "2016 Unmined Coal Property Tax Information Return", is a one page form to be filed by owners or lessees of unmined minerals with the Department of Revenue, reporting taxpayer information.

71) Revenue Form 62A200, "Schedule A Fee Property Ownership", is a two page form to be filed by owners or lessees of unmined minerals with the Department of Revenue, reporting ownership information for each parcel or royalty information for each leased parcel.

72) Revenue Form 62A200, "Schedule B Leased Property", is a two page form to be filed by owners or lessees of unmined coal with the Department of Revenue, reporting ownership information for each parcel or royalty information for each leased parcel.

73) Revenue Form 62A200, "Schedule C Property or Stock Transfers", is a two page form to be filed by both purchasers and sellers of unmined mineral property, with the Department of Revenue, reporting details of the transaction.

74) Revenue Form 62A200, "Schedule D Lease Terminations, Transfers or Assignments", is a one page form to be filed by lessors or lessees of unmined minerals, with the Department of Revenue, reporting the parcel number, the date the lease was terminated or assigned and the seams assigned.

75) Revenue Form 62A200, "Schedule E Farm Exception to Unmined Minerals Tax", is a one page form to be filed by surface owners who own the mineral rights in their entirety and are engaged primarily in farming to be excepted from the unmined minerals tax.

76) Revenue Form 62A200, "Schedule F Geological Information by County", is a one page form to be filed by owners or lessees of unmined minerals, with the Department of Revenue, reporting exploration and analytical information.

77) Revenue Form 62A360, "Order Correcting Erroneous Assessment", shall be issued to the collection agency (county sheriff or clerk) and taxpayer correcting an erroneous mineral property tax assessment

78) Revenue Form 62A379, "Listing of Omitted Real Property", is a two page form used by a taxpayer to voluntarily list any property previously omitted from the tax roll or shall be used by a property valuation administrator to list any involuntary omitted property.

79) Revenue Form 62A384-G/O(I), "Gas/Oil", shall be used as a letter informing owners of natural gas and oil property of the responsibility to file, the filing deadline, and where to locate the forms.

80) Revenue Form 62A384L, "Limestone and Sand and Gravel Property Tax Return", is a two page form filed with the Department of Revenue by persons owning or leasing limestone, sand or gravel properties reporting mineral location, type of mining and production in the last three years.

81) Revenue Form 62A500(P), "2016 Personal Property Tax Forms and Instructions", is a twenty-six page packet containing forms and instructions used by owners or lessees of tangible personal property to determine property tax due in accordance with KRS 132.220 - 132.270.

82) Revenue Form 62A500, "2016 Tangible Personal Property Tax Return", is a four page form filed by owners of tangible personal property reporting taxpayer information, original cost of tangible property and reported value of tangible personal property owned as of January 1.

83) Revenue Form 62A500-A, "2016 Tangible Personal Property Tax Return (Aircraft Assessments Only)", is a one page form filed by owners or lessees of aircraft not used for commercial purposes, reporting the federal registration number, make and model, and taxpayer's value for each aircraft owned as of January 1.

84) Revenue Form 62A500-C, "Consignee Tangible Personal Property Tax Return", is a one page form filed by persons in possession of consigned inventory, that has not been reported on Revenue Form 62A500, reporting consignor information and consigned inventory information as of January 1.

85) Revenue Form 62A500-L, "Lessee Tangible Personal Property Tax Return", is a one page form filed by lessees of tangible personal property who did not list the property on Revenue Form 62A500, reporting lessor information and equipment information as of January 1.

86) Revenue Form 62A500-M1, "Boat Dealer's Used Inventory Listing for Line 31 Tangible Personal Property Tax Return", is a one page form to be filed by licensed boat dealers containing a detailed listing of property reported on line 31 of the Tangible Personal Property Tax Return to be completed as needed and submitted with the Tangible Personal Property Tax Return.

87) Revenue Form 62A500-S1, "Automobile Dealer's Inventory Listing for Line 34 Tangible Personal Property Tax Return", is a one page form containing a detailed listing of property reported on line 34 of the Tangible Personal Property Tax Return to be completed as needed and submitted with the Tangible Personal Property Tax Return.

88) Revenue Form 62A500-W, "2016 Tangible Personal Property Tax Return (Documented Watercraft)", is a one page form filed by owners or lessees of documented vessels not used for commercial purposes, reporting the coast guard number, make and model and taxpayer's value for each watercraft owned as of January 1.

89) Revenue Form 62A700, "Industrial Bond Worksheet for Valuation Purposes", is a one page form used by the taxpayer and Property Valuation Administrator to determine the valuation of industrial revenue bonds.

90) Revenue Form 62F100, "Understanding Kentucky Property Tax", is a twenty-two page informational booklet explaining the assessment of property taxes in Kentucky.

91) Revenue Form 62F102, "The Assessment of Tangible Personal Property Taxes", is a two page informational pamphlet explaining the assessment of tangible personal property taxes in Kentucky.

92) Revenue Form 62F200, "Important Reminder" is a postcard mailed to remind taxpayers who own unmined coal property of the responsibility to file the Unmined Coal Information Return in accordance with KRS 132.820.

93) Revenue Form 62F384-G, "Important Reminder", is a postcard mailed to remind taxpayers who own natural gas property of the responsibility to file the Natural Gas Property Tax Return in accordance with KRS 132.820.

94) Revenue Form 62F500, "Important Reminder", is a postcard mailed to remind taxpayers who own tangible personal business property of the responsibility to file the Tangible Personal Property Tax Return in accordance with KRS.132.220.

95) Revenue Form 10A100, "Kentucky Tax Registration Application", is a ten page form used by taxpayers to voluntarily register for a coal severance and processing or coal seller/purchase certificate ID number with the Department of Revenue.

96) Revenue Form 10A104, "Update or Cancellation of Kentucky Account(s)", is a four page form used by taxpayers with a coal severance and processing tax and coal seller/purchase certificate ID number to update information or cancel an account.

97) Revenue Form 56A001, "Application for Certificate of Registration Minerals and Natural Gas Tax", is a two page form used by persons dealing in minerals, natural gas or natural gas liquids who wish to register with the Department of Revenue to acquire an account number.

98) Revenue Form 56A101, "Minerals Tax Return", is a one page form with instructions used by taxpayers monthly to report production and tax due.

99) Revenue Form 56A114, "Crude Petroleum Transporter's Application for Registration", is a two page form used by crude petroleum transporters who wish to acquire an account number with the Department of Revenue.

The material incorporated by reference consists of the above forms, totaling approximately three hundred nine (309) pages.