

# MOTOR CARRIER AD VALOREM TAX REPORT GENERAL INSTRUCTIONS

1. This report must be filed with the Comptroller of the Treasury on or before April 1, 2013.
2. **IF YOUR COMPANY IS NO LONGER IN BUSINESS, PLEASE NOTIFY THIS OFFICE IMMEDIATELY, TO AVOID POSSIBLE FORCE ASSESSMENT FOR THE 2013 TAX YEAR!**
3. FAILURE to file a complete report will result in a **FORCED ASSESSMENT**, and the property owner may, at the discretion of the Comptroller, be liable to a penalty of \$100.00 for each and every day the owner is delinquent in filing. Tennessee Code Annotated §67-5-1317. Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.
4. This report is subject to **audit** by the Comptroller of the Treasury. Tennessee Code Annotated §67-5-1320.
5. Blank report forms are available at <http://www.comptroller.tn.gov/truck-and-education.com>.
6. Round all dollar figures to whole dollars. Do not leave blanks. Enter "0" for none.
7. The **FED#** is your Federal Employer Identification Number.
8. Guide for preparing Lines 10-13: (As of 12/31/2012).

	<b>TOTAL CURRENT ASSETS</b>	<b>TOTAL CURRENT LIABILITIES</b>	<b>GROSS REVENUES</b>	<b>NET OPERATING INCOME</b>
<b>10</b>	Cash and Deposits	Notes Payable	Total Revenues from trucking operation.	Gross Revenues minus operating expenses, not including interest expenses.
<b>11</b>	Temporary Investments	Accounts Payable		
<b>12</b>	Accounts Receivable	Accrued Interest		
<b>13</b>	Notes Receivable	Taxes Payable		
<b>14</b>	Materials and Supplies	Accrued Wages, Salaries		
<b>15</b>	Prepaid Expenses	Customer Deposits		
<b>16</b>	Other current Assets	Other Current Liabilities		

9. Revenue Equipment is all equipment owned, used, or leased (owner operators operating under the same MC authority as the lessee) in direct production of income, i.e., Trucks, Tractors or Trailers.
10. **Line 14A**-Cost of Total System Revenue Equipment "**OWNED OR LEASED TO OWN**" should be the gross **original cost**, before depreciation, if purchased new or used plus improvements.
11. **Line 14B**-Cost of Total System Revenue Equipment "**LEASED**" should be the gross **original cost**, new or used, to the lessor. If the actual cost is not available, reasonable estimates of original cost will be considered if adequate details are provided. **DO NOT** list opinion of market value.
12. **Line 15**-Report the total number of System Power Units Owned or Leased by your Trucking Company. System Power Units is number of Trucks/Tractors owned or leased by Trucking Company.
13. **Line 16**-Report the Real Property owned in the **EXACT NAME** of your Truck Company.
14. **Line 17**-Report the Real Property under construction in the **EXACT NAME** of your Truck Company.
15. **Line 18**-Report the Purchases and Sales of Real Property owned in the **EXACT NAME** of your Truck Company.
16. **Line 19**-List all Personal Property by city and county that is owned or leased by your Truck Company.
17. **Page MC-3**-Summarize all Carrier Operating Property owned or leased by your Truck Company.
18. **Page MC-4**-List where your Truck Company's Over-the-Road Equipment is physically located. As an alternative, you may list primary points of pickup and delivery. (T-2009-11-2013-04)

# State Of Tennessee Ad Valorem Tax Report

**United States. Congress. Joint  
Committee on Atomic Energy**



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indebtedness in the United States, as returned at the Tenth Cencus (June 1, 1880)** United States. Census Office,1884  
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In a digitally-driven world wherever monitors reign great and quick conversation drowns out the subtleties of language, the profound techniques and psychological nuances hidden within phrases usually go unheard. Yet, situated within the pages of **State Of Tennessee Ad Valorem Tax Report** a captivating literary prize pulsating with natural thoughts, lies an exceptional quest waiting to be undertaken. Composed by an experienced wordsmith, that charming opus attracts readers on an introspective journey, delicately unraveling the veiled truths and profound affect resonating within the very fabric of each word. Within the mental depths of the moving review, we shall embark upon a honest exploration of the book is primary themes, dissect its charming publishing design, and succumb to the effective resonance it evokes deep within the recesses of readers hearts.

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### **Table of Contents State Of Tennessee Ad Valorem Tax Report**

1. Understanding the eBook State Of Tennessee Ad Valorem Tax Report
  - The Rise of Digital Reading State Of Tennessee Ad Valorem Tax Report
  - Advantages of eBooks Over Traditional Books
2. Identifying State Of Tennessee Ad Valorem Tax Report
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an State Of Tennessee Ad Valorem Tax Report
  - User-Friendly Interface
4. Exploring eBook Recommendations from State Of Tennessee Ad Valorem Tax Report
  - Personalized Recommendations

- State Of Tennessee Ad Valorem Tax Report User Reviews and Ratings
- State Of Tennessee Ad Valorem Tax Report and Bestseller Lists
- 5. Accessing State Of Tennessee Ad Valorem Tax Report Free and Paid eBooks
  - State Of Tennessee Ad Valorem Tax Report Public Domain eBooks
  - State Of Tennessee Ad Valorem Tax Report eBook Subscription Services
  - State Of Tennessee Ad Valorem Tax Report Budget-Friendly Options
- 6. Navigating State Of Tennessee Ad Valorem Tax Report eBook Formats
  - ePub, PDF, MOBI, and More
  - State Of Tennessee Ad Valorem Tax Report Compatibility with Devices
  - State Of Tennessee Ad Valorem Tax Report Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of State Of Tennessee Ad Valorem Tax Report
  - Highlighting and Note-Taking State Of Tennessee Ad Valorem Tax Report
  - Interactive Elements State Of Tennessee Ad Valorem Tax Report
- 8. Staying Engaged with State Of Tennessee Ad Valorem Tax Report
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers State Of Tennessee Ad Valorem Tax Report
- 9. Balancing eBooks and Physical Books State Of Tennessee Ad Valorem Tax Report
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection State Of Tennessee Ad Valorem Tax Report
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine State Of Tennessee Ad Valorem Tax Report
  - Setting Reading Goals State Of Tennessee Ad Valorem Tax Report
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of State Of Tennessee Ad Valorem Tax Report
  - Fact-Checking eBook Content of State Of Tennessee Ad Valorem Tax Report

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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