

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).

	TOTAL CURRENT ASSETS	TOTAL CURRENT LIABILITIES	GROSS REVENUES	NET OPERATING INCOME
10	Cash and Deposits	Notes Payable	Total Revenues from trucking operation.	Gross Revenues minus operating expenses, not including interest expenses.
11	Temporary Investments	Accounts Payable		
12	Accounts Receivable	Accrued Interest		
13	Notes Receivable	Taxes Payable		
14	Materials and Supplies	Accrued Wages, Salaries		
15	Prepaid Expenses	Customer Deposits		
16	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. Senate.
Committee on Banking, Housing, and
Urban Affairs**

State Of Tennessee Ad Valorem Tax Report:

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Reports of Cases Argued and Decided in the Supreme Court of the United States United States. Supreme
Court,1901 Complete with headnotes summaries of decisions statements of cases points and authorities of counsel
annotations tables and parallel references Hearings and Reports on Atomic Energy United States. Congress. Joint
Committee on Atomic Energy,1976 **Hearings, Reports and Prints of the Joint Committee on Atomic Energy** United
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Report of a Study Under Public Law 91-156 United States. Congress. Senate. Committee on Banking, Housing, and Urban
Affairs,1972 State Taxation of Interstate Transportation United States. Congress. Senate. Committee on Commerce,
Science, and Transportation. Subcommittee on Surface Transportation,1989 *State and Local Taxation of Banks, Part III,
Apendixes to a Report of a Study Under Public Law 91-156, Prepared by the Board Or Governors of the Federal Reserve
System* United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs,1972 **State and Local
Tax Revolt** Dean C. Tipps,Lee Webb,1980-01-01 First published in 2006 Routledge is an imprint of Taylor Francis an informa
company Report of a Special Subcommittee on Indian Affairs of Meeting at Sheridan, Wyo., House of Representatives,
Eighty-third Congress, Pursuant to H. Res. 89 United States. Congress. House. Committee on Interior and Insular Affairs.
Special Subcommittee on Indian Affairs,1953 Census Reports Tenth Census: Report of the valuation, taxation, and public
indebtedness in the United States, as returned at the Tenth Cencus (June 1, 1880) United States. Census Office,1884 **The
Lawyers Reports Annotated** ,1905 **Report of the Tax Survey Committee** Texas. Tax Survey Committee,1929
Interstate Commerce Commission Reports United States. Interstate Commerce Commission,1895

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In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**State Of Tennessee Ad Valorem Tax Report**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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