

## GENERAL INSTRUCTION SHEET

1. This report must be completed in proper form (typed or legibly printed), and must be **filed with the Comptroller of the Treasury on or before April 1, 2015. A copy should be retained in your files for future reference.**
2. **ROUND ALL DOLLAR FIGURES TO WHOLE DOLLARS!**
3. **NO SHEET OR SECTION SHOULD BE LEFT BLANK.** If a sheet or section does not apply to your company, indicate by placing the words “**inapplicable**” or “**none.**”

### **\*INCOMPLETE REPORTS WILL BE RETURNED!\***

4. **FAILURE** to file a complete report will result in a **FORCED ASSESSMENT.** Tennessee Code Annotated, Section 67-5-1317 states:

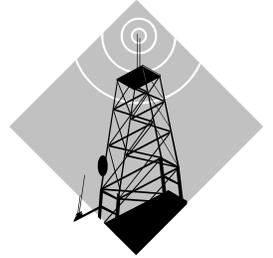
“The Owner of any such property refusing or failing to file such schedules and statements shall be deemed to have waived the mode and manner of ascertaining the value of such property, and of the distribution or allocation by the Comptroller of the Treasury of such valuation or assessment to the various counties and municipalities of the State of Tennessee for the purposes of county and municipal taxation, and shall not be permitted to be heard in opposition to the valuation fixed upon said property by the Comptroller of the Treasury, nor in opposition to the distribution or allocation of same by the Comptroller of the Treasury to the various counties and municipalities for the purposes aforesaid; and may, at the discretion of the Comptroller of the Treasury, in addition, be liable to a penalty of one hundred dollars (\$100) for each and every day which such owner is delinquent in filing said statement or schedule.” Failure to file a tax report could result in an audit under T.C.A. 67-5-1320.

5. It is necessary for you to furnish the Comptroller of the Treasury certain information pertaining to the company’s organization, legal status, and operation. **Pages 1 & 1A** should be completed very carefully. If a particular statement or question does not apply to your company, place the words “**inapplicable**” or “**none**” in the appropriate blank(s). **Do not leave any of the statements or questions on Pages 1 & 1A blank unless instructed to do so.**
6. The **Balance Sheet** on **Pages 2 & 3**, and the **Income Statement** on **Page 5** should be completed in a manner that fairly reflects the financial position of your company **in Tennessee**. All financial statements should be in conformity with generally accepted accounting principles. All companies are to complete the financial statements included in this report. **NO SUBSTITUTIONS ACCEPTED!** Any entry on lines **8, 11, or 12** of the asset side of the Balance Sheet requires a detailed breakdown. Any entry on lines 4 and 26 on the Income Statement requires a detailed breakdown. Also, please, include all capital leases and all balance sheet equipment owned, leased or used by the company. (Pages 2 & 3)
7. **Page 6** requires a listing of equipment leased and/or used by your company **in Tennessee**. Leased equipment refers to personal property obtained through an operating lease. Used property refers to personal property not under a lease agreement and not owned by you but in your possession.
8. On **Page 7** give the county, city & special school district where property is located; also give the undepreciated cost and cash value of property. **FOLLOW THE EXAMPLE PROVIDED ON PAGE 7! SEGREGATE THE PROPERTY INVESTMENTS AS SHOWN. IF YOU ARE NOT SURE HOW TO PREPARE THIS PAGE, PLEASE CALL!**

**GENERAL INSTRUCTION SHEET**  
**(continued)**

9. On **Page 8** give detailed information on new sites. If this is your company's first time to file with this office, submit a separate form for each site. **THIS PAGE IS EXTREMELY IMPORTANT! PAGE 8 MUST BE COMPLETED IN ITS ENTIRETY. INCOMPLETE REPORTS WILL BE RETURNED.**
10. **Page 9** requires a listing of all purchases and sales of Tennessee real property (**including telecommunications towers**) occurring during the year 2014.
11. **Page 10** requires a listing of all real property under construction **in Tennessee**. This listing will include all real property currently under construction or construction expected to be completed by September 1 of this year. Be sure to include the county and city where located, map reference and property owner, description of improvement, and the construction cost. Also, please indicate if the company intends to initiate any construction or expansion in the future.
12. **IT IS IMPERATIVE THAT THE REPORT BE SIGNED. IF NOT, THE REPORT WILL BE RETURNED.**
13. **Any additional information, schedules, etc., provided by your company must be submitted on LETTER SIZE PAPER (8.5" x 11").**
14. Please provide the Office of State Assessed Properties with all documents in which an opinion of value has been determined by an appraiser hired by your company, any employee of your company, a public utilities commission or its equivalent, or any other party whose service was contracted by your company for the past three years. The documents should be summary in nature and **do not include** state or local appraisals.

**\*FAILURE TO FILE INFORMATION REQUIRED ON PAGE WM-8 WILL RESULT IN  
USING OTHER RESOURCES AVAILABLE TO OUR OFFICE.**



# STATE OF TENNESSEE

## 2015

### AD VALOREM TAX REPORT



COMPANY NAME \_\_\_\_\_

STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
 (PRINCIPLE OFFICE INFORMATION)

STREET \_\_\_\_\_ CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
 (PRINCIPLE OFFICE INFORMATION IN TENNESSEE)

PHONE NUMBER ( ) \_\_\_\_\_ FAX NUMBER ( ) \_\_\_\_\_

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

Visit our website at:

[www.comptroller.tn.gov/sap](http://www.comptroller.tn.gov/sap)

MAIL REPORT TO:

**COMPTROLLER OF THE TREASURY**  
**OFFICE OF STATE ASSESSED PROPERTIES**

505 Deaderick Street, Suite 1700  
 Nashville, Tennessee 37243-1402  
 (615) 741-0140 FAX (615) 741-0142



1. Company Name \_\_\_\_\_
  
2. Principal Office Location \_\_\_\_\_  

Number & Street

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

City
State
Zip
  
3. Is Company \_\_\_\_\_ **INDIVIDUAL?** \_\_\_\_\_ **PARTNERSHIP?** \_\_\_\_\_ **CORPORATION?**  
                   \_\_\_\_\_ **COOPERATIVE?**                   \_\_\_\_\_ **OTHER?**
  
4. If a **CORPORATION** or **OTHER** similar enterprise, supply the following information:  
  
     Under laws of what state organized \_\_\_\_\_ Date organized \_\_\_\_\_  
     Add charter of incorporation or similar enterprise. \_\_\_\_\_ Date dissolved \_\_\_\_\_
  
5. Name & address of **PRESIDENT, OWNER, OR PARTNER** \_\_\_\_\_  

Name

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Position/Title
Number & Street
City
State
Zip
  
6. Name & address of **GENERAL MANAGER** \_\_\_\_\_  

Name

\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_
\_\_\_\_\_

Number & Street
City
State
Zip
  
7. **GROSS** Investment in TENNESSEE plant and property December 31, 2014                   \$ \_\_\_\_\_
8. **NET** Investment in TENNESSEE plant and property December 31, 2014                   \$ \_\_\_\_\_
9. TENNESSEE GROSS Revenue (Income) for year ended December 31, 2014                   \$ \_\_\_\_\_
10. TENNESSEE NET OPERATING Revenue (Income) for year ended December 31, 2014                   \$ \_\_\_\_\_
  
11. State ACTUAL CASH or MARKET VALUE of all Tennessee plant and property as of  
     January 1, 2015   \$ \_\_\_\_\_
  
12. State NET additions (additions less retirements) to Tennessee plant and property for:  
     2013   \$ \_\_\_\_\_                   2014   \$ \_\_\_\_\_
  
13. Total number of towers you own in Tennessee \_\_\_\_\_  
     a. GROSS investment in towers only \_\_\_\_\_  
     b. NET investment in towers only \_\_\_\_\_
  
14. Total number of tenants in Tennessee \_\_\_\_\_
  
15. Attach separate sheets identifying all tenants by tower site.
  
16. Total number of sites (land) owned in Tennessee \_\_\_\_\_

17. Total number of sites (land) leased in Tennessee \_\_\_\_\_

18. Does your company or its parent holding company file the following? **Check all that apply:**

- \_\_\_\_\_ a. SEC Form 10-K
- \_\_\_\_\_ b. FCC registrations for Tennessee
- \_\_\_\_\_ c. Annual report to stockholders

**File one copy of each of the items checked in item 18 with the Comptroller of the Treasury, Office of State Assessed Properties.**

19. Special questions regarding this report should be directed to:

NAME: \_\_\_\_\_  
TITLE: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
CITY, STATE & ZIP: \_\_\_\_\_  
PHONE NUMBER: \_\_\_\_\_  
FAX NUMBER: \_\_\_\_\_  
EMAIL ADDRESS: \_\_\_\_\_

**BALANCE SHEET**  
**ASSETS**

		AS OF DECEMBER 31	
		<u>2014</u>	<u>2013</u>
<b><u>Item</u></b>	<b><u>Fixed Assets</u></b>		
1.	Telecommunications Plant in Service	\$	\$
2.	Plant Under Construction		
3.	Property Held for Future Use		
4.	Plant Acquisition Adjustment		
5.	Total Fixed Assets		
6.	<b>LESS</b> Depreciation & Amortization Reserve		
7.	<b>Net Fixed Assets</b>	\$	\$
	<b><u>Other Property &amp; Investments</u></b>		
8.	*Non-Telecommunications Property	\$	\$
9.	<b>LESS</b> Accumulated Depreciation		
10.	Net Non-Telecommunications Property		
11.	<b>*INVESTMENT IN AFFILIATED COMPANIES</b>		
12.	<b>*OTHER INVESTMENTS</b>		
13.	Miscellaneous Physical Property		
14.	Sinking Funds		
15.	Other Fund Accounts		
16.	<b>Total Other Property &amp; Investments</b>	\$	\$
	<b><u>Current Assets</u></b>		
17.	Cash	\$	\$
18.	Special Cash Deposits		
19.	Working Funds		
20.	Temporary Cash Investments		
21.	Notes Receivable from Affiliated Companies		
22.	Other Notes Receivable		
23.	Due from Customers & Agent – Net		
24.	Accounts Receivable from Affiliated Companies Net		
25.	Other Accounts Receivable – Net		
26.	Interest & Dividends Receivable		
27.	Pre-Payments		
28.	<b>MATERIALS &amp; SUPPLIES</b>		
29.	Other Current Assets		
30.	<b>Total Current Assets</b>	\$	\$
	<b><u>Deferred Charges</u></b>		
31.	Discount on Long-Term Debt	\$	\$
32.	Extraordinary Maintenance & Retirements		
33.	Clearing Accounts		
34.	Other Deferred Charges		
35.	<b>Total Deferred Charges</b>	\$	\$
36.	<b>TOTAL ASSETS</b>	\$	\$

**\*GIVE A DETAILED BREAKDOWN AND DESCRIPTION OF THIS TYPE OF PROPERTY INVESTMENT.**

**“TENNESSEE ONLY” BALANCE SHEET**  
**LIABILITIES & OTHER CREDITS**

		<b>AS OF DECEMBER 31</b>	
<b><u>Item</u></b>	<b><u>Capital Stock &amp; Retained Earnings</u></b>	<b><u>2014</u></b>	<b><u>2013</u></b>
1.	Common Capital Stock Outstanding	\$	\$
2.	Preferred Capital Stock Outstanding		
3.	Premiums on Capital Stock		
4.	Other Capital Liability Accounts		
5.	Proprietor's Capital		
6.	Other Capital		
7.	Retained Earnings Reserved		
8.	Unappropriated Retained Earnings		
9.	<b>LESS</b> Discount on Capital Stock		
10.	<b>LESS</b> Capital Stock Expense		
11.	<b>Total Capital Stock &amp; Retained Earnings</b>	<b>\$</b>	<b>\$</b>
<b><u>Long-Term Debt</u></b>			
12.	Funded Debt Outstanding	\$	\$
13.	Receivers Certificates		
14.	Advances from Affiliated Companies		
15.	Other Long-Term Debt(s)		
16.	<b>Total Long-Term Debt(s)</b>	<b>\$</b>	<b>\$</b>
<b><u>Current &amp; Accrued Liabilities</u></b>			
17.	Notes Payable to Affiliated Companies	\$	\$
18.	Other Notes Payable		
19.	Accounts Payable to Affiliated Companies		
20.	Other Accounts Payable		
21.	Customers Deposits		
22.	Matured Interest & Dividends		
23.	Current Portion of Long-Term Debt(s)		
24.	Advance Billing & Payments		
25.	Taxes Accrued		
	Unmatured Interest, Dividends, & Rents		
26.	Accrued		
27.	Refunds Due Customers		
28.	Other Current Liabilities		
29.	<b>Total Current &amp; Accrued Liabilities</b>	<b>\$</b>	<b>\$</b>
<b><u>Deferred Credits &amp; Reserves</u></b>			
30.	Premium on Long-Term Debt	\$	\$
31.	Insurance Reserve		
32.	Provident Reserve		
33.	Amortization Reserve		
34.	Employment Stabilization Reserve		
35.	Other Deferred Credits & Reserves		
36.	Accumulated Deferred Income Taxes		
37.	<b>Total Deferred Credits &amp; Reserves</b>	<b>\$</b>	<b>\$</b>
<b><u>Contributions in Aid of Construction</u></b>			
38.	Contributions in Aid of Construction	\$	\$
39.	<b>TOTAL LIABILITIES &amp; OTHER CREDITS</b>	<b>\$</b>	<b>\$</b>

**LONG-TERM DEBT**

**Mortgages, Bonds, Promissory Notes, & Miscellaneous Long-Term Debt**

Date of Issue	Date of Maturity	Description: (Bonds, Notes, or Other Instrument)	Beginning of Year Balance	Principal Paid During Year	*End of Year Balance	Interest	for Year	Leave This Column Blank
						Rate (%)	Amount	
			\$	\$	\$		\$	
		<b>TOTALS</b>	\$	\$	\$ *	-----	\$	

**INCOME STATEMENT**

		<b>AS OF DECEMBER 31</b>	
		<b><u>2014</u></b>	<b><u>2013</u></b>
<b><u>Item</u></b>	<b><u>Operating Revenues</u></b>		
1.	Tower Rental and Management	\$	\$
2.	Services		
3.	Video, Voice, Data, and Internet Transmission		
4.	*Miscellaneous Operating Revenue		
5.	LESS: Uncollectible Operating Revenue		
6.	<b>Total Operating Revenues</b>	<b>\$</b>	<b>\$</b>
	<b><u>Operating Expenses</u></b>		
7.	Maintenance & Repair Expense	\$	\$
8.	Depreciation & Amortization Expense		
9.	Land Lease Expense		
10.	Salaries & Wages		
11.	Contracted Operator Service Expense		
12.	Connecting Telephone Company Charges		
13.	Sales & Advertising Expense		
14.	Office Supplies & Expense		
15.	Insurance Expense		
16.	Accounting, Legal, & Other Services		
17.	Vehicle Expense		
18.	Other Expenses		
	<b><u>Operating Taxes</u></b>		
19.	Federal Income Taxes	\$	\$
20.	State, County, & Municipal Taxes		
21.	Other Miscellaneous Operating Taxes		
22.	<b>Total Operating Expenses</b>	<b>\$</b>	<b>\$</b>
23.	<b>Net Operating Income</b>	<b>\$</b>	<b>\$</b>
	<b><u>Other Income</u></b>		
24.	Dividend Income	\$	\$
25.	Interest Income		
26.	*Income from Non-Telecommunications Property		
27.	Miscellaneous Income*		
28.	<b>Total Other Income</b>	<b>\$</b>	<b>\$</b>
	<b><u>Other Income Deductions</u></b>		
29.	Interest Expense	\$	\$
30.	Miscellaneous Income Charges		
31.	<b>Total Other Deductions</b>	<b>\$</b>	<b>\$</b>
	<b>NET INCOME (LOSS)</b>	<b>\$</b>	<b>\$</b>

\*Provide a detailed breakdown and source of this income.

**LEASED EQUIPMENT**

**This schedule should include all operating equipment located in Tennessee that is leased or used by your company.**

Type of Equipment	No. Of Units	Total Annual Amount of Rent	Age Of Units	Annual Depreciation Rate	Lease Expiration Date	Owner	Original Cost	Accumulated Depreciation	Depreciated Cost	Physical Location
		\$					\$	\$	\$	

**Summary of Tennessee Property  
BY COUNTIES, CITIES, AND SPECIAL SCHOOL DISTRICTS**

Name of County, City & Special School District		Gross Investment Buildings & Land (Inc. CWIP @ 100% for real property)		Gross Investment in Towers		Gross Investment in Furniture & Fixtures, Mat. & Supp., Autos, Electronic Equip.		Personal Property CWIP @ 15% of Cost		Gross Investment
County	Cities/SSD	Outside Cities	Inside Cities	Outside Cities	Inside Cities	Outside Cities	Inside Cities	Outside Cities	Inside Cities	Total
					<b>EXAMPLE</b>					
Williamson		\$1,000,000		\$500,000		\$100,000		\$2,000		\$1,602,000
	Franklin		\$2,000,000		\$1,000,000		\$200,000		\$2,500	\$3,202,500
	9 <sup>th</sup> SSD		\$2,000,000		\$1,000,000		\$200,000		\$2,500	\$3202,500
<b>GRAND</b>	<b>TOTAL</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$

**\*DO NOT INCLUDE IN SPECIAL SCHOOL DISTRICTS IN THE GRAND TOTAL OR GROSS INVESTMENT TOTAL SINCE THESE INVESTEMENTS WILL BE REFLECTED IN THE COUNTY TOTAL.**



**INFORMATION FORM FOR WIRELESS (TOWER) MANAGEMENT COMPANIES  
(PREPARE A SEPARATE PAGE FOR EACH NEW SITE)**

WM - 8

**SITE INFORMATION\***

County: \_\_\_\_\_ City: \_\_\_\_\_ Inside City Limits? Yes \_\_\_\_\_ No \_\_\_\_\_

Site Location: \_\_\_\_\_  
Street Address, Road Name, or Other Identifying Landmark

Is Site Owned by Your Company? Yes \_\_\_\_\_ No \_\_\_\_\_ Date Purchased: \_\_\_\_\_

Grantor: \_\_\_\_\_ Tax Map & Parcel: \_\_\_\_\_ Deed Book & Page: \_\_\_\_\_

Is Site Leased by Your Company? Yes \_\_\_\_\_ No \_\_\_\_\_ Lessor: \_\_\_\_\_

Lessor's Address \_\_\_\_\_  
Number & Street

\_\_\_\_\_ city State zip

Annual Site Rental Charges \_\_\_\_\_

**TOWER INFORMATION\***

Is Tower Owned by Your Company? Yes \_\_\_\_\_ No \_\_\_\_\_ FCC Registration # \_\_\_\_\_

Is Tower Leased by Your Company? Yes \_\_\_\_\_ No \_\_\_\_\_ Tower Owner: \_\_\_\_\_

What Type of Tower? Guyed \_\_\_\_\_ Lattice \_\_\_\_\_ Monopole \_\_\_\_\_ Other \_\_\_\_\_

Tower ID Number: \_\_\_\_\_

Height: \_\_\_\_\_ V/F Base Width \_\_\_\_\_

Is There a Prefab Building? Yes \_\_\_\_\_ No \_\_\_\_\_ Size \_\_\_\_\_

Are There Other Site Improvements? Yes \_\_\_\_\_ No \_\_\_\_\_

Describe Other Site Improvements: \_\_\_\_\_

**COST INFORMATION**

Land Cost \$ \_\_\_\_\_

"Tower Only" Cost: \_\_\_\_\_

Electronics Cost: \_\_\_\_\_

Prefab Building Cost: \_\_\_\_\_

Other Improvements Cost: \_\_\_\_\_

Total Cost: \$ \_\_\_\_\_

Was a building permit filed?  
Yes \_\_\_\_\_ No \_\_\_\_\_ Permit # \_\_\_\_\_

Was an electrical inspection performed?  
Yes \_\_\_\_\_ No \_\_\_\_\_ Permit # \_\_\_\_\_

Is this an "antenna only" facility?  
Yes \_\_\_\_\_ No \_\_\_\_\_ If yes, specific location  
(i.e. building name, public utility name, etc.)  
\_\_\_\_\_

Local individual to contact regarding your properties  
in Tennessee: \_\_\_\_\_  
Name

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

**PURCHASES AND SALES OF TENNESSEE PROPERTY**

List all purchases and sales of Tennessee **real property** (including Telecommunications Towers) that occurred during the year 2014. Give all applicable information for each transaction separately. (You may copy pages as needed) **Please attach a copy of the warranty deed or sales contract.**

**PURCHASES**

**Date of Purchase:** \_\_\_\_\_

**County/City:** \_\_\_\_\_

**Assessor’s Tax Map & Parcel Number:** \_\_\_\_\_

**Purchase Price:** \_\_\_\_\_

**Physical Address:** \_\_\_\_\_

Number & Street

City

State

Zip

**Description of Property:** \_\_\_\_\_

**Grantor (seller):** \_\_\_\_\_

**Type of Improvement:** \_\_\_\_\_

**SALES**

**Date of Sale:** \_\_\_\_\_

**County/City:** \_\_\_\_\_

**Assessor’s Tax Map & Parcel Number:** \_\_\_\_\_

**Sale Price:** \_\_\_\_\_

**Physical Address:** \_\_\_\_\_

Number & Street

City

State

Zip

**Description of Property:** \_\_\_\_\_

**Grantee (buyer):** \_\_\_\_\_

**Type of Improvement:** \_\_\_\_\_



**DATE:** \_\_\_\_\_

I, \_\_\_\_\_, being the OWNER, PRESIDENT,  
SECRETARY, AND/OR PARTNER OF \_\_\_\_\_, do hereby  
swear and affirm that the foregoing Ad Valorem Tax Report for the year two thousand fifteen  
has been prepared from only the original books, papers, and records of said respondent  
under my direction in accordance with Tennessee Code Annotated, §67-5-1316, and is true  
and correct to the best of my knowledge and belief.

\_\_\_\_\_  
**NAME**

\_\_\_\_\_  
**OFFICIAL CAPACITY**