PT-900 PU (REV 01/2013)

STATE OF GEORGIA
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION
PUBLIC UTILITY SECTION
4125 WELCOME ALL ROAD
ATLANTA, GA 30349
Phone (404) 724-7008
Fax (404) 724-7012

ANNUAL RETURN FOR TAXATION - AIRLINE FLIGHT EQUIPMENT

As of January 1, 20_____

This report (Form PT-900PU) is used to determine the assessed value of all your flight equipment operating in the State of Georgia. The form must be properly **signed** and **notarized** where indicated by an officer of the company and filed on or before **March 1**.

Company Information	Individual(s) to whom correspondence concerning tax matters should be directed:
Name of Company: _____	Name: _____
Mailing Address: _____	Title: _____
City/State: _____	Mailing Address: _____
ZIP Code (9-digit): _____	City/State: _____
Telephone number: _____ (include area code)	ZIP Code (9-digit): _____
Internet Address: _____	Telephone Number: _____ (include area code)
FEIN: _____	Fax Number: _____
	Email Address: _____

GEORGIA FAIR MARKET VALUE OF FLIGHT EQUIPMENT
(Total of column 09 on all PT-902's) _____

_____
PRINT NAME

_____
COMPANY TITLE

_____
SIGNATURE

State of _____ County of _____

Before me personally appeared _____ , of said company, who being duly sworn deposeth and saith that the foregoing statement contains a true and correct return of all airline flight equipment owned or leased by said company therein named, and that the value thereof as stated is its fair market value.

Sworn to and subscribed before me

this ____day of _____ , 20___ .

_____
NOTARY PUBLIC

GEORGIA DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

INSTRUCTIONS FOR THE COMPLETION OF FORM PT-900PU

1. Fill in both sides of the information block with the requested information.

2. Fill in the total **Georgia Fair Market Value** of Flight Equipment being returned. This should equal the total of all entries on Form PT-902's - Column 09.

3. **Sign** the form, fill in the title of the person signing, and have the form **notarized.**

GEORGIA DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

INSTRUCTIONS FOR COMPLETION OF FORM PT-901

Fill in the company's name and the year of the return on the top part of the form.

Column 1: Identify each aircraft (leased or owned) by make and series number (i.e. B727-200 ADV, not B 727). Only one plane should be entered on each line and the planes should be grouped by make and series.

Column 2: Enter the aircraft's N-number.

Column 3: Enter the year the aircraft was built.

Column 4: Enter the engine type on the aircraft (i.e. CF6-80A1,JT9D-7R, etc.)

Column 5: Indicate the aircraft's use. Use the first letter of the applicable word to indicate the aircraft's use (**C** for cargo, **F** for freight, **P** for passenger).

Column 6: Indicate the type of aircraft possession. Use the first letter of the applicable type of possession (**O** for owned, **L** for leased).

Column 7: Enter the year the aircraft was acquired by the current owner.

Column 8: If leased, indicate the type of lease (wet or dry).

Column 9: If leased, enter the month and year the lease began.

Column 10: If leased, enter the amount of the monthly lease payment.

Column 11: If leased, enter the month and year the lease expires.

Column 12: Enter the cost to the current owner at acquisition.

Column 13: Enter the total of all capital expenditures made to the aircraft by the Current owner or lessee.

Column 14: Enter the returned value. Georgia law requires all property to be returned at its Fair Market Value (O.C.G.A. 48-5-6).

PT-901 PU (Rev. 06/05)

STATE OF GEORGIA - DEPARTMENT OF REVENUE
FLIGHT EQUIPMENT OF AIRLINE COMPANIES - ANNUAL RETURN FOR TAXATION

JANUARY 1, _____ **COMPANY _____** **FEI # _____**

[1] AIRCRAFT MAKE - SERIES	[2] N- NUMBER	[3] YEAR BUILT	[4] ENGINE TYPE	[5] CARGO, FREIGHT OR PASS-ENGER (C, F, OR P)	[6] OWNED OR LEASED (O OR L)	[7] YEAR ACQUIRED BY OWNER	[8] IF LEASED TYPE OF LEASE (WET/DRY)	[9] IF LEASED MONTH/ YEAR LEASE BEGAN	[10] IF LEASED MONTHLY LEASE PAYMENT	[12] COST AT ACQUISITION	[13] CAPITAL EXPENDITURES	[14] RETURN VALUE
TOTALS:												

GEORGIA DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION

INSTRUCTIONS FOR COMPLETION OF FORM PT-902PU

COMPLETE A SEPARATE FORM PT-902 FOR EACH COUNTY IN WHICH YOUR COMPANY OPERATED.

Use a **separate line** for **each fleet** (same make and series) of aircraft.

Fill in the company's name, year of the return, and the county name on the top part of the form.

Column 1: Enter the name of the taxing district where the fleet was operated.

Column 2: Department of Revenue use only. Please leave blank.

Column 3: Enter the make and series of the fleet of aircraft. Please do not combine aircraft fleets (different make or series) on the same line. Valuations can vary. (The highest value will be used for combined aircraft fleets.)

Column 4: Enter the average value per plane of the fleet. (Total value of the fleet, divided by the number of aircraft in the fleet.)

Column 5: Enter the number of aircraft in the fleet.

Column 6: Enter the system plane hours for the fleet.

Column 7: Enter the Georgia plane hours for the fleet.

Column 8: Enter the taxing district p lane hours for the fleet. (Note: The total district hours must equal the total Georgia hours.)

Column 9: Compute the taxing district market value by the following formula:

Multiply Column 4 times Column 5, then multiply the total times the total of Column 8 divided by Column 6.
(Col 4 x Col 5) x (Col 8/ Col 6)

PT-902 PU (Rev. 06/05)

STATE OF GEORGIA - DEPARTMENT OF REVENUE
DISTRIBUTION OF FAIR MARKET VALUE ALLOCATION TO GEORGIA'S TAXING DISTRICTS
JANUARY 1, 20_____

COUNTY _____ **COMPANY** _____ **FEI#** _____

[1] Taxing District	[2] CODE *(DOR use only)*	[3] Aircraft Type	[4] Average Value Per Aircraft	[5] Number of Aircraft	[6] System Plane Hours for Fleet	[7] Georgia Plane Hours for Fleet	[8] District Plane Hours for Fleet	[9] Taxing District Market Value (Col 4 x Col 5) x (Col 8/6)
TOTALS:								

AIRPORTS IN GEORGIA

The following is a listing of the major airports in Georgia by city. For each model or type of aircraft that lands in any city listed, you are to apportion a part of that fleet's value to the county and taxing district indicated.

CITY/AIRPORT	COUNTY	TAXING DISTRICT
Albany	Dougherty	City of Albany
Athens	Clarke	Unincorporated
	Clarke	Unincorporated W/O Fire
Atlanta (Hartsfield Int'l)	Clayton	City of College Park
	Clayton	Unincorporated W/O Fire
	Fulton	City of Atlanta
	Fulton	City of College Park
	Fulton	City of East Point
	Fulton	City of Hapeville
Augusta	Richmond	City of Augusta (Outside Redevelopment Authority)
Brunswick	Glynn	Unincorporated Urban Fire Ex Sea Island
Columbus	Muscogee	Columbus USD1
Lawson Air Force Base	Chattahoochee	Unincorporated
Macon	Bibb	Unincorporated
Moultrie	Colquitt	City of Moultrie
Rome	Floyd	Unincorporated
Savannah	Chatham	City of Savannah
Swainsboro	Emanuel	Unincorporated
Valdosta	Lowndes	City of Valdosta

If you operate aircraft at any location in Georgia not listed above, please contact the Public Utilities Section at (404) 724-7008 for the correct taxing district.

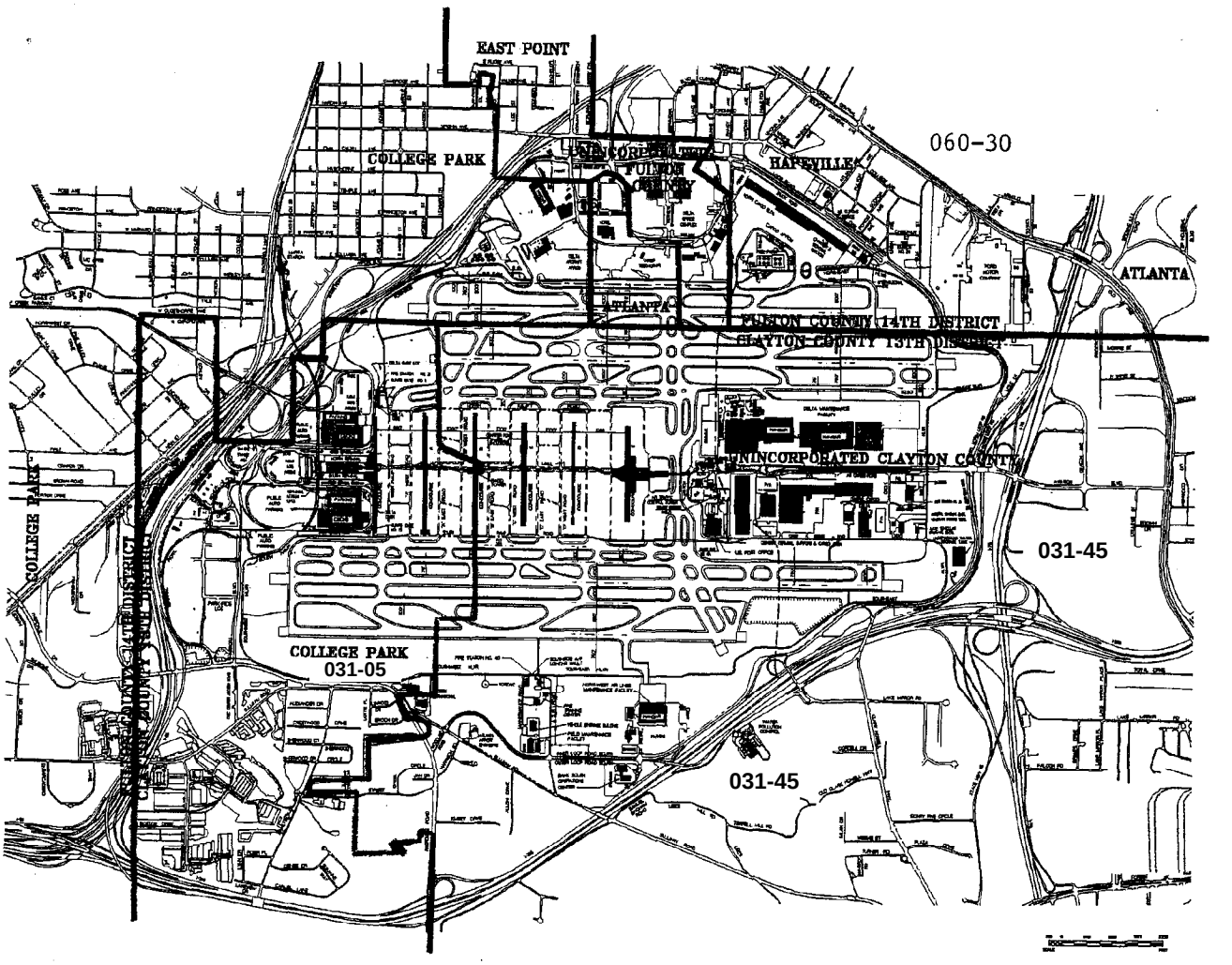
NOTES FOR ATLANTA AIRPORT TAXING JURISDICTIONS

1. The main passenger terminal is located in Clayton County. All of Concourse A, part of Concourse B and all of Concourse T are located in the City of College Park. The taxing jurisdiction code to be used for these concourses is **031-05.** Part of Concourse B, and all of Concourses C, D, and E are located in Clayton County Unincorporated W/O Fire. The taxing jurisdiction code to be used is **031-45.**

2. The main air cargo terminal is located in Fulton County, City of Hapeville. The taxing jurisdiction code to be used is 060-30. The South Cargo Complex is located in Clayton County Unincorporated W/O Fire. The taxing jurisdiction code to be used is **031-45.**

3. See the map below to determine the correct taxing district for the various maintenance facilities. .

4. If you have difficulty determining which taxing districts you are in, please contact the Atlanta Airport Administration Office at 404-530-6600.



STATUTORY DEFINITIONS

Airline Company - means any person who undertakes, directly or indirectly, to engage in the **scheduled** transportation by aircraft of persons or property for hire in intrastate, interstate, or international transportation. (O.C.G.A. 48-l-2 (3))

Fair Market Value - of property means the amount a knowledgeable buyer would pay for the property, and a willing seller would accept for the property at an arm's length, bona fide sale. (O.C.G.A 48-5-2 (1))

Operated - **operating,** or **operation** means landings or takeoffs of aircraft by any airline company. (O.C.G.A. 48-5-540 (1))

Plane hours - means for each type and model of aircraft, **all** hours in **flight** and **all** hours on the **ground** including, but not limited to, ground and air time associated with overhaul, maintenance, flight testing and training. (O.C.G.A 48-5-540 (2))

OVERVIEW OF VALUATION AND APPORTIONMENT METHODOLOGY

For each type or model of aircraft operated in Georgia:

1. The total value for the fleet of that particular type or model of aircraft is determined based on fair market value.

2. A portion of the total value for the fleet is apportioned to Georgia and to the taxing jurisdictions within Georgia based on plane hours.

   -For flights between a city in Georgia and a city **outside** of Georgia, Georgia plane hours and the Georgia city's plane hours start and stop when the aircraft crosses the Georgia state line.

   -For flights between cities **within** Georgia, the flight plane hours are all attributed to Georgia and are divided equally between the two cities.

   -All ground time plane hours are attributed to the actual location.