GENERAL FILING INSTRUCTIONS

A current Letter of Authorization (Power of Attorney) must accompany all returns, if completed and filed by someone other than a company official.

A complete return may be submitted electronically (PDF format only) to PUReturns@dor.ga.gov.

If the return is submitted electronically, in order to satisfy filing requirements the original signed and notarized section of the return (PT-41 PU, Statement 1) or (PT-900 PU for Airline Flight Equipment) must be mailed to:

State of Georgia
Department of Revenue
Local Government Services
Public Utility Section
4125 Welcome All Road
Atlanta, Georgia 30349

If the return is to be delivered by U.S. Mail, Federal Express, United Parcel Service, etc., the following must be completed and submitted to the address above.

1. **Two PT-41 PU Statement 1 (one signed original and one copy),**
2. **One PT-41 PU Statement 2,**
3. **One PT-100, 200, 300 etc. series form for each county where the company has property,**
4. **PT-42, PT-42N, PT-42NP's are to be filed in duplicate,**
5. **One PT-44, and**
6. **One Contact Sheet.**

********** IMPORTANT NOTICE **********

Please read enclosed instructions carefully. Georgia law provides penalties to be applied to returns not meeting the filing requirements. Returns that are filed incorrectly or are incomplete will not satisfy the filing requirements.

Returns are to be filed and/or postmarked by March 1 of the current year. Georgia law allows for an extension in filing time. The request for an extension should be made prior to the filing deadline. While written requests for extensions in filing time to April 1st will be generally granted, only unusual circumstances will receive consideration for extensions beyond April 1st.

All PT42, PT42N and PT42NP forms are to be filed by March 1.

- **NOTE: NO EXTENSIONS WILL BE GRANTED FOR THE FILING OF THE PT42's, PT42N's, or PT42NP forms.**

Please mail the completed return forms and all other correspondence to the following address:

GEORGIA DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION
PUBLIC UTILITY SECTION
4125 WELCOME ALL ROAD
ATLANTA, GEORGIA 30349

Thank you for your cooperation. If you have any questions, or need further assistance, please feel free to contact the Public Utility Section at 404-724-7008.

PT090PU
Georgia Dept of Revenue
Revised 01/15/03

ELECTRIC, GAS, TELEPHONE AND PIPELINE COMPANIES

The following is a list of supplemental data, which must be filed by each electric, gas, telephone and pipeline company, in addition to the Revenue Department forms. Submit this data with your return, which is due March 1. Any return not including all applicable supplemental data will be considered deficient.

1. Any annual regulatory reports filed for the previous year (FERC REPORT, FCC M Report, Report to the Georgia Public Service Commission, etal.).

2. Schedule of funded debt and other obligations showing:

   a) date of issue
   b) date of maturity
   c) total amount outstanding
   d) interest rate
   e) estimated market value at close of year

   If this information is already in your annual report or your parent company's annual report, a separate schedule is not necessary.

3. Schedule of any publicly traded Capital Stock of reporting company and/or parent company showing:

   a) number of shares issued and outstanding at close of year
   b) monthly high and low prices for the prior year

4. All Annual Reports to Stockholders and SEC 10 K Reports filed by the reporting company or parent company.

5. If your company does not file an annual regulatory report, annual report to stockholders, or SEC 10 K report, you must supply:

   a) balance sheets of assets and liabilities
   b) an income statement
   c) a statement of changes in financial position or a statement of cash flows

6. Breakdown of original costs and net book values for each state in which located and for the system of the following:

   a) Utility property
   b) Stored Fuel
   c) Materials and supplies

7. Attach a schedule showing the original cost, net book value and FMV for each item of pollution control equipment or other property for which the company is seeking an exemption. File a copy of the DNR permit for any property for which the pollution control equipment exemption is being claimed for the first time.

8. Enclose a copy of the results of any rate case in which your company was involved decided by a regulatory agency during the prior year.

GEORGIA DEPARTMENT OF REVENUE
INSTRUCTIONS FOR COMPLETING PT-42, PT-42N AND PT-42NP FORMS
SCHEDULES OF OPERATING REAL ESTATE, NON-OPERATING REAL ESTATE, AND NON-OPERATING PERSONAL PROPERTY BY TAXING JURISDICTIONS

1. The PT-42 will be used to list and describe operating real estate.

2. The PT-42N form will be used to list and describe non-operating real estate.

3. The PT-42NP forms will be used to list and describe "non operating personal property."

4. All real estate which is returnable by the taxpayers to the Department of Revenue must be shown. Exempt property must also be listed and described, with the word "exempt" shown in the Fair Market Value column.

5. A PT-42, PT-42N and/or PT-42NP must be filed in **DUPLICATE** for each county in which real property is located.

6. On all forms, fill out the top section. On the PT-42 form, the "total county value for operating real estate" must equal the total value of all parcels listed on the form and the value placed on that county's PT-PU distribution form under the category of "operating real estate". On the PT-42N, the "total county value for non-operating real estate" must equal the total value of all parcels listed on the form and the value placed on the county's PT-PU distribution form under the category of "non-operating real estate". On the PT-42NP, the "total county value for non-operating personal property" must equal the total value of all parcels listed on the form and the value placed on the county's PT-PU distribution form under the category of "non-operating property".

7. **DESCRIPTION AND ADDRESS**

   A. **A description adequate to identify and locate each parcel of real estate or item of personal property must be given. Include land lot numbers, Georgia Militia district numbers, main cross streets, and street addresses where applicable.**
   B. **Indicate land size either by dimensions, acres or square feet. Specify whether the property is improved, briefly describe each improvement thereon by use, type of construction, number of floors and size.**
   C. **The land and the improvements must be separately valued on the form.**

8. Additions and Deletions: Please indicate on the PT-42 and PT-42N any property that was added or Deleted since the prior year's return.

   A. Addition – Indicate any added property by placing an asterisk by the Fair Market Value. This would apply both to a new parcel acquired during the year and to any changes in land and/or improvements made to existing parcels.

   B. Deletion – For the tax year following the sale of a parcel, continue to list the property on the appropriate form, indicating property that was deleted by placing two asterisks where Fair Market Value should be.

   C. For any property that was added or deleted since the prior year's return, please include the following additional information:

      1. Grantor or Grantee, Date of Transaction, Deed Book and page, Plat Book and page and price.
      2. If only part of an acreage parcel was sold, indicate how many acres were sold and how large the remaining parcel is.
      3. For any building modifications, describe the modifications, the cost of modification and the date modifications were made.

PUBLIC UTILITY APPORTIONMENT AND DISTRIBUTION INSTRUCTIONS

1. After determining the total unit Fair Market Value (FMV) for your company's operating property, allocate a FMV to Georgia based on original cost.

2. Deduct the FMV of locally assessed vehicle, pollution control equipment, and other deductions as applicable.

3. Four percent of the total taxable FMV of operating property in Georgia may be assigned to franchise value. The franchise value thus assigned shall be distributed to each taxing district based on the proportion that the value of property in that district bears to the total.

4. The FMV of all operating real estate, other than production facilities improvements, shall be assigned to the taxing jurisdiction in which it is located.

5. The FMV of property accounts, including production facilities improvements, for which records of actual cost by location are kept, shall be assigned to the proper jurisdiction based on actual dollars invested.

6. Distribute the FMV of remaining property to the taxing districts where the property is located based on an average value per unit.

7. The FMV of all non-operating property shall be assigned to the taxing jurisdictions in which it is located.

INSTRUCTIONS FOR COMPLETING DEPARTMENT OF REVENUE FORMS

PT-41 PU Statement 1

1. **RETURN THIS FORM IN DUPLICATE. (ONE ORIGINAL AND ONE COPY)**

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

3. Enter the Fair Market Value for the total operating unit and allocate a portion of the unit value to Georgia.

4. Deduct the fair market value of pollution control equipment, locally assessed motor vehicles and any other tax exempt property. The fair market value determined for pollution control equipment and other tax exempt property shall be based on the ratio of the company fair market value to original cost times the original cost of the exempt property. File a copy of the DNR permit for any pollution control equipment for which an exemption is being claimed for the first time. A schedule of original cost and net book value of pollution control equipment, by county, must be submitted. The fair market value of motor vehicles shall be the values upon which the local assessment of the vehicles where based.

5. The total taxable fair market value of operating property in Georgia must equal the total of the “county” values on the PT-41 PU Statement 2 form for operating property.

6. Enter the total fair market value of all non-operating property in Georgia. The total taxable fair market value of non-operating property in Georgia must equal the total of the “county” values on the PT-42 PU Statement 2 form for non-operating property.

7. Have the form signed by the proper company official and notarized.

PT-41 PU STATEMENT 2

On Form PT-41, Statement 2, the taxing districts are mutually exclusive. For each county in which property is located, a county total for the fair market value must be shown followed by a taxing district breakdown (county total and city totals) of that value. The total of the fair market values returned for the districts within a county must equal the fair market value returned for that county on the appropriate 100, 200, etc., series.

1. **Return one copy of this form.**

2. Fill in the company name and year of the return on the top of the form.

3. In county order, enter the information for the county and the taxing districts within the county, first for operating property, then for non-operating property. See the enclosed sample.

4. Round values to nearest whole dollar amounts.

5. Refer to the prior year's assessment notice for the correct names of taxing Districts.

6. Value of Franchise - see enclosed instruction sheet for Apportionment and Distribution. For operating property, either enter value of franchise or leave blank. For non-operating property, enter "NON-OP".

PT42, PT42N AND P42NP

1. This form must be filed in duplicate.

2. See separate instruction sheet enclosed.

PT-100 PU through PT-800 PU

1. **Return one copy of this form.**

2. A 100, 200 etc. series form must be completed for each county where your company has property. This form is not necessary for other taxing districts.

3. Fill in the company name, year of the return and the county name on the top of the form.

4. For operating property:

   a. Unit of measure column is for descriptive purposes only. Put number of miles, number of telephones, number of meters, etc. under the "number" column.

   b. Deductions for pollution control equipment and locally assessed motor vehicles must be taken in the taxing jurisdiction where the equipment or vehicle is located. Values reported on this form should have the fair market value of pollution control equipment and motor vehicles already taken out using the formula given in PT-41 PU Statement 1 instructions.

c. The fair market value entered for operating real estate must equal the total county value reported at the top of the PT-42 form for that county.

d. Franchise Value - see Apportionment and Distribution instructions on how to handle franchises.

e. The total county FMV - Operating Property must equal the corresponding “county” operating value on form PT-41 PU Statement 2.

5. For non-operating property:

a. The fair market value entered for non-operating real estate must equal the total county value for non-operating property reported at the top of the PT-42N form for that county.

b. Enter the value of any other non-operating property. You must attach a schedule of any other non-operating property, giving a description, original cost, age, net book value and the taxing district(s) in which the property is located.

c. The total county FMV - Non-operating property must equal the corresponding “county” non-operating value on form PT-41 PU Statement 2.

PT-44 PU

1. **Return one copy of this form.**

2. Fill in the company name and year of the return on the top of the form.

3. This form must be returned if the company is returning a decreased fair market value in any taxing district. List the taxing districts in county order.

4. Show the dollar amounts of fair market value reduction and specific reason(s) for the reduction in fair market value.

PT-41PU (Rev. 01/04)

Statement Number 1

State of Georgia
Department of Revenue

Annual Return for Taxation of the _____ Company, FEIN# _____, of all property owned by said company on January 1, 20 _____ made to the Department of Revenue, State of Georgia, in pursuance with law without deducting the indebtness of said Company.
THIS RETURN MUST BE MADE ON OR BEFORE THE FIRST DAY OF MARCH.

	FAIR MARKET VALUE (FMV)
Unit value for entire company — Operating property only	_____
Unit value for Georgia — Operating property only	_____
DEDUCT:	
Motor Vehicles locally assessed	_____
Pollution control equipment	_____
Other deductions (attached itemized list)	_____
Total taxable FMV of operating property in Georgia	_____
Total FMV for all non-operating property in Georgia	_____

_____ (Print Name)

_____ (Signature)

_____ (Company Title)

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 property owned, controlled, or held by or on behalf of said company therein named, without deducting indebtedness of same on January 1, 20____ , and that the value thereof as stated is its fair market value.

Sworn to and subscribed before me

this____day of _____ , 20 __ .

_____
(NOTARY PUBLIC)

PT-41-S2 (Rev. 6/05)

FAIR MARKET VALUE BY TAXING JURISDICTIONS
JANUARY 1, 20 ___

COMPANY _____ Statement No. 2

FEI # _____

TAXING JURISDICTION	CODE	VALUE OF FRANCHISE	TOTAL FAIR MARKET VALUE

PT-41-S2E (Rev. 6/05)

******SAMPLE******

FAIR MARKET VALUE BY TAXING JURISDICTIONS
JANUARY 1, 20 00

COMPANY XYZ UTILITY COMPANY Statement No. 2

FEI # _____

TAXING JURISDICTION	CODE	VALUE OF FRANCHISE	TOTAL FAIR MARKET VALUE
Orange County			$1,467,000
Blossom City			$ 200,000
Unincorporated /w fire			$ 700,000
Unincorporated w/o fire			$ 567,000
Orange County		Non-op	$ 33,000
Blossom City		Non-op	$ 10,000
Uninc w/fire		Non-op	$ 23,000
Blue County			$ 373,500
Bluesville			$ 70,000
Indigo City			$ 20,000
Navy City			$ 13,000
Unincorporated			$ 270,500
Blue County		Non-op	$ 1,500
Unincorporated		Non-op	$ 1,500

PT-600PU (Rev. 9/99)

State of Georgia
Department of Revenue

ANNUAL RETURN FOR TAXATION
PIPE LINE COMPANIES

COMPANY _____

DISTRIBUTION OF FAIR MARKET VALUE BY TYPES OF PROPERTY

January 1, 20 _____

COUNTY _____

TYPE OF PROPERTY	UNIT OF MEASURE	NUMBER	FAIR MARKET VALUE (excludes locally assessed vehicles)	
			COMPANY	REVENUE DEPT.
Main	Mile			
Main	Mile			
Main	Mile			
Main	Mile			
Main	Mile			
Main	Mile			
Compressor Stations	Number			
Meter Stations	Number			
Work Equipment				
Material and Supplies				
Office Furniture & Equipment				
Communications Equipment				
Tanks	Number			
Value of all Other Property				
Operating Real Estate				
Franchise Value				
Total County Fair Market Value-Operating Property				

Non Operating Real Estate		
Other Non Operating Property		
Total County Fair Market Value-non operating property		

PT-42
Georgia Dept. of Revenue

SCHEDULE OF OPERATING REAL ESTATE BY TAXING JURISDICTION

COMPANY	FEI #
COUNTY	DATE

TOTAL COUNTY VALUE FOR OPERATING REAL ESTATE $_____

DESCRIPTION AND ADDRESS	FAIR MARKET VALUE
OPERATING REAL ESTATE ONLY	

PT-42N
Georgia Dept. of Revenue

SCHEDULE OF NON-OPERATING REAL ESTATE BY TAXING JURISDICTION

COMPANY	FEI #
COUNTY	DATE

TOTAL COUNTY VALUE FOR NON-OPERATING REAL ESTATE $_____

DESCRIPTION AND ADDRESS	FAIR MARKET VALUE
NON-OPERATING REAL ESTATE ONLY	

SCHEDULE OF NON-OPERATING PERSONAL PROPERTY BY TAXING JURISDICTION

COMPANY	FEI #
COUNTY	DATE

TOTAL COUNTY VALUE FOR NON-OPERATING PERSONAL PROPERTY $_____

DESCRIPTION AND ADDRESS	FAIR MARKET VALUE
OTHER NON-OPERATING PERSONAL PROPERTY ONLY	

SCHEDULE OF TAXING DISTRICTS SHOWING REDUCTION IN FAIR MARKET VALUE FROM PRECEEDING YEAR

TAXING DISTRICT	REDUCTION IN FAIR MARKET VALUE	EXPLANATION

COMPANY CONTACT FORM

Please complete the following information and return to the State of Georgia, Local Government Services Division, Public Utility Section, with the filing of your annual property tax return.

NAME OF COMPANY _____

MAILING ADDRESS _____

CITY/STATE _____

ZIP CODE (9 DIGIT) _____

INTERNET ADDRESS _____

FEDERAL EMPLOYER ID # _____

Individual(s) to whom correspondence concerning tax matters should be directed:

NAME _____

TITLE _____

MAILING ADDRESS _____

CITY/STATE _____

ZIP CODE (9 digit) _____

TELEPHONE NUMBER (____) _____

FAX NUMBER (____) _____

EMAIL ADDRESS _____

ALTERNATIVE INDIVIDUAL(S) TO CONTACT, IF APPLICABLE:

NAME _____ PHONE _____

NAME _____ PHONE _____

MAIN OFFICE NUMBER FOR COMPANY IF ABOVE INDIVIDUALS CANNOT BE REACHED. _____