

**ANNUAL TAX REPORT**

**-OF-**

**WATER COMPANIES**

**\*\*\*\*\***

**REPORT OF**

\_\_\_\_\_ **SCC I.D.#** \_\_\_\_\_

**TO THE**

**STATE CORPORATION COMMISSION OF VIRGINIA**

**FOR THE YEAR 2017**

This report must be filed in **Duplicate** with the State Corporation Commission annually,  
on or before the **Fifteenth Day of April**.

**FILING INSTRUCTIONS FOR ANNUAL TAX REPORTS  
OF  
PUBLIC SERVICE WATER COMPANIES**

The annual tax report must be completed in duplicate, signed by an officer of the company, notarized, and returned to this office by **April 15th** each year. **Failure to file on time may result in a show cause order against your company with a fine of up to \$100/day for each day the report is delinquent. Please file promptly so this may be avoided.**

**All property owned by the company on January 1st and all gross receipts from the previous calendar year must be listed in this report.** Report all land at the FMV provided to you by the field appraisers of this office. Report all improvements, equipment, and other property at original cost in place. Please indicate the year each item was placed in service. Note any new equipment or property placed in service or any old property that has been retired from service in the preceding calendar year.

Property must be reported alphabetically by location, cities first, then counties (with towns reported after all district property in the particular county). Each separate tax district must be totaled and the total for the locality must be shown. Columns must be added both down and across.

Notify this office in a timely manner of any and all land transactions (purchases, sales, exchanges, dedications, donations, etc.). **We request that you send the information as soon as the transaction occurs, and in NO CASE should this notification be later than January 31st of the following calendar year.** A copy of the real estate transaction form and a completed example are included with this report. Providing this information promptly allows this office the time needed to determine the fair market value of the land and report it back to you for inclusion in the annual tax report.

**If your company has had any land transactions during the past year and you have not yet notified this office, you must send in this information IMMEDIATELY.**

**GUIDELINES FOR FILING  
A  
COMPUTER GENERATED TAX REPORT**

1. The entire report must be computerized and be of the same size paper from cover to cover.
2. Your computer program must follow the format of the tax reports that have been sent to you by this office. The format must be exactly like each schedule, column for column, and line for line. All columns must be labeled with their respective heading such as (A), (B), (C), etc. All pages, schedules, and tax districts must be totaled down and across.
3. The report paper size shall be 8 1/2" x 14" and shall be of a quality that will ensure the preservation as long as possible in the original form.
4. The duplicate copy of the computer generated tax report does not have to be of the same size and quality as the original.

**Please remember that the computer generated tax report is offered to you as an option and is NOT a requirement.**

**Should you have any questions or need assistance, please contact this office at (804) 371-9182 or by fax at (804 ) 371-9797 or on the web at <http://www.scc.virginia.gov/pst/index.aspx>**

# General Instructions

Each incorporated water company doing business in the State of Virginia will receive **TWO** copies of this form. The President, or other proper officer, will furnish the information asked for as soon as possible, but no later than **APRIL FIFTEENTH**, and return both copies to the DIRECTOR, PUBLIC SERVICE TAXATION DIVISION, STATE CORPORATION COMMISSION, P. O. Box 1197, Richmond, Virginia, 23218, or 1300 East Main Street, Richmond, VA 23219.

Each question must be answered and SOME NOTATION must be made after every question to indicate that it has not been overlooked. Reference to returns of former years may not take the place of required entries.

Name of Corporation \_\_\_\_\_

Location of principal office in Virginia \_\_\_\_\_

Name, title, address, and telephone number of person to whom tax bills should be sent: (Must be an officer of the company.) Daytime Telephone No. \_\_\_\_\_

Name \_\_\_\_\_ Title \_\_\_\_\_ Address \_\_\_\_\_

## PRINCIPAL OFFICERS

NAME	TITLE	ADDRESS

## OATH

STATE OF \_\_\_\_\_ to-wit:

County or City of \_\_\_\_\_

I, \_\_\_\_\_, \_\_\_\_\_  
(Name) (Title)

of the company or persons named above, on oath, do say that the following return has been prepared from the original records of the company, that I have read it and that it is true to the best of my knowledge, information and belief; and I hereby acknowledge due service of notice that on **April 15, 2017** the State Corporation Commission will proceed to assess the value of the property of the said Company, and all other subjects of taxation, for taxation according to law, for the current year.

(Name) \_\_\_\_\_

(Title) \_\_\_\_\_

Subscribed and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_,

\_\_\_\_\_  
Notary Public

**ANNUAL TAX REPORT  
OF  
WATER COMPANIES  
COVERING**

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

\_\_\_\_\_  
SCC I.D. #

**SUMMARY OF REAL AND PERSONAL PROPERTY FOR THE YEAR 2017**

SCHEDULE NUMBER AND TITLE	VALUE REPORTED BY THE COMPANY	VALUE ASSESSED BY THE STATE CORPORATION COMMISSION	
(A)	(B)	(C)	
SCHEDULE 1 LAND			
SCHEDULE 1 IMPROVEMENTS THEREON			
SCHEDULE 2 MACHINERY AND EQUIPMENT			
SCHEDULE 3-A GENERAL PLANT - AUTOMOBILES AND TRUCKS			
SCHEDULE 3-B GENERAL PLANT - OTHER EQUIPMENT			
SCHEDULE 4 MAINS (SUPPLY, FIRE, SEWER, TRANSMISSION AND DISTRIBUTION)			
SCHEDULE 5 SERVICES - FIRE HYDRANTS			
SCHEDULE 6 METERS AND OTHER PLANT EQUIPMENT			
SCHEDULE 7 MATERIAL AND SUPPLIES - PLANT UNDER CONSTRUCTION, ETC.			
TOTAL VALUE OF REAL AND TANGIBLE PERSONAL PROPERTY			
SCHEDULE 8 MERCHANTS' CAPITAL			
SCHEDULE 9 STATEMENT OF GROSS RECEIPTS			



LAND AND IMPROVEMENTS THEREON - continued  
SCHEDULE 1

Line Number	Locality- District Code	DESCRIPTION	VALUE OF STRUCTURES AND IMPROVEMENTS						Total <b>Improvements</b> <b>Only</b> Reported by Co.	Line Number
			Source of Supply Structures (Accts.304-308)	Power and Pumping Structures (Acct. 304)	Purification Buildings (Acct. 304)	Dist'b And Trans. Structures - Dist'b Res. & Standpipes (Accts. 304 & 330)	General Structures & Improvements (Acct. 304)	Not Devoted to Public Service Operations (Acct. 121)		
			(P)	(Q)	(R)	(S)	(T)	(U)		
(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)		
1									1	
2									2	
3									3	
4									4	
5									5	
6									6	
7									7	
8									8	
9									9	
10									10	
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22									22	
23									23	
24									24	
25									25	
26									26	
27									27	
28									28	
29									29	
30									30	
		<b>Totals</b>								













METERS AND OTHER PLANT  
SCHEDULE 6

Line Number	LOCATION			METERS and INSTALLATION (Account 334)			OTHER TRANSMISSION, DISTRIBUTION AND SEWERAGE PLANT NOT REPORTED ELSEWHERE IN THIS REPORT		TOTAL VALUE OF METERS, REGULATORS, AND OTHER EQUIPMENT INSTALLED (F+H=I)	Line Number
	City or County (A)	District or Town (B)	Locality District Code (C)	Number (D)	Size (E)	Total Value Reported by the Company (F)	DESCRIPTION (G)	Total Value Reported by the Company (H)		
	1									
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
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22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
	<b>Totals</b>									



MERCHANT'S CAPITAL - SCHEDULE 8

Every Public Service Corporation engaging in the sale of accessories or other merchandise, in connection with its business, must make return on this form of the Merchant's Capital employed by it in the sale of such merchandise at each place at which such merchant's business is carried on. All inventories and returns with reference to Merchants Capital shall be as of the beginning of business on January First of the tax year.  
 (NOTE: Merchandise Inventory (Acct. 155) to be reported in Column E.)

	LOCATION			Description	Inventory of Stock on Hand Fair Market Value	Assessment by the State Corporation Commission of Merchant's Capital
	City or County	District or Town	Locality District Code			
	(A)	(B)	(C)	(D)	(E)	(F)
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
	<b>Totals</b>					

**STATEMENT OF GROSS RECEIPTS - SCHEDULE 9**

Statement showing the Gross Receipts of Water Companies from business done in the State of Virginia for the twelve months next preceding the Thirty-first day of December, **2016**  
 Report below gross receipts derived from the sale of water or heat, light and power and gross receipts derived from incidental operation. (See Section 58.1-2628 of the Code of Virginia)

All gross receipts from the sale of appliances, accessories and other merchandise must be included below.

Gross receipts must be shown separately by classes in accordance with the Uniform System of Accounts prescribed by the State Corporation Commission of the Commonwealth of Virginia.

Corporations which annualize their quarterly payments **must** attach to its annual Statement of Gross Receipts in their Annual Tax Report the computations needed to support the applicable exceptions set out in Section 58.1-2649 of the Code of Virginia.

CLASS OF RECEIPTS	AMOUNT		SCC ID #
<b>GROSS RECEIPTS:</b>			
Sales of Water (Accts. 460 to 467 inclusive)	\$		
Other Operating Revenues (Accts. 470, 474 and sewer service)			
Revenue from Utility Plant Leased to Others			
Gross Revenue from Merchandising, Jobbing and Contract Work (Acct. 421)			
Income from Nonutility Operations			
Non-operating Rental Income			
Reconnection Fees			
Connection Fees (Original tap fee) \$	Not Taxable		
Misc. Nonoperating Income (Acct. 421) - Give details under REMARKS.			
Interest Income (from checking, savings, etc.) \$	NT		
<b>TOTAL</b>	\$	\$	
<b>DEDUCTIONS:</b>			
Uncollectible Operating Revenue:			
Amount actually written off during the year.	\$		
Less collections of amounts previously written off.			
Net Uncollectible Operating Revenue deductible for the year.	\$	\$	
<b>GRAND TOTAL</b>			

**REMARKS:**