



Air Transportation General Instructions Oregon Property Tax Report

When to file

File on or before **March 15, 2010**.

Where to file

Mail all schedules, reports, forms, and attachments to:

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Extension of time for filing statement

The department is allowed by law [Oregon Revised Statute (ORS) 308.535] to extend the time for filing this statement for good cause. To receive an extension, send us a written request explaining your need for the extension. The extension request must be filed before the due date of your annual statement.

If a company fails to make a statement or furnish the required information, the law also allows the department to “inform itself as best it may as to the matters necessary to be known in order to discharge its duties with respect to the property of the company.”

Penalties for failure to file or false or fraudulent statement

Your statement is considered delinquent if it is not filed by March 15 or by the extended date allowed by the department. The penalty for a delinquent statement is \$10 for each \$1,000 (or fraction thereof) of assessed value placed on the assessment roll of the department (ORS 308.030).

Willfully providing a false or fraudulent statement is perjury [ORS 308.990(4)] and “upon conviction, shall be punished as otherwise provided by law for such crime.”

Additional information you must file

In addition to the schedules provided, **all companies** must file a copy of:

- The company’s flight schedule in effect on December 31.
- The company’s 10-K (and parent company’s 10-K, if applicable) filed with the Securities and Exchange Commission.
- The annual report to stockholders (and parent company’s annual report, if applicable), if not included in the 10-K.
- All four quarterly RSPA Form 31 Schedule B-7s for the year.
- Electronic data: spreadsheets detailing the fleet data, saved on CD-ROM.
- **For all companies**, the cover letter sent with this packet may also request information in addition to the data required on the standard schedule forms. Read the letter carefully. The additional data requested is an *integral part of your total reporting requirement*. You must provide us with this additional information [ORS 308.525(16)].

How to complete these Oregon schedules

1. Complete all schedules in this packet.

Many of the Oregon schedules are similar to schedules in the **Research and Special Programs Administration (RSPA) Form 41 Report**. If all requested information is on the Form 41 report, you may reference the Form 41 schedule on the related Oregon schedule.

2. If you need more space than what’s available on a schedule, attach additional sheets. You may attach additional schedules which use other formats, as long as you provide all information that we’ve requested.

3. If a schedule doesn't apply to you, leave it blank. Then attach a statement telling us why you don't need to complete the schedule.
4. Type or print your information on these schedules. If you print, please use ink.
5. Put brackets (< >) around negative ("deficit") amounts.
6. Keep a copy for your files.

Important reminders

- **Calendar Year Basis.** The Oregon report is for a full calendar year.
- **"The Year"** means the year covered by the report.
- **"The Close of the Year"** means the close of business on December 31.
- **"The Beginning of the Year"** means the beginning of business on January 1.

Oregon law

Oregon law (ORS 308.515) requires the department to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges the department to assess any property having situs in this state:

"... and that, except as provided in subsection (3) of this section, is used or held for future use by any company in performing or maintaining any of the following businesses or services or in selling any of the following commodities, whether in domestic or interstate commerce or in any combination of domestic and interstate commerce, and whether mutually or for hire, sale or consumption by other persons: Railroad transportation; Railroad switching and terminal; Electric rail transportation; Private railcar transportation; Air transportation; Water transportation upon inland water of the State of Oregon; Air or railway express; Communication; Heating: Gas: Electricity; Pipeline; Toll bridge; or Private railcars..."

ORS 308.525 specifies what facts the companies should supply to the department. ORS 308.525(16) also allows the department to gather "Any other facts or information the department requires in the form of return prescribed by it."

Substitute forms acceptable

The Department of Revenue will accept photocopies and replicas of this packet. If you need an additional packet, please call 503-945-8283, or download forms from our website, www.oregon.gov/DOR.

Electronic filing

Companies with complex tables, especially those with a large asset inventory or those with property located in many tax code areas throughout the state, are encouraged to submit data in an electronic format to save time and reduce errors.

Electronic schedules may be filed in place of hard-copy schedules. If you choose to file electronically, please sign the authorization for exchange of confidential information at the bottom of page 1 of your annual statement.

You may report your schedules in an electronic format that is compatible with Microsoft Office in Windows format (i.e., Excel spreadsheets, Access data, and Word documents).

Important: Please format your electronic data according to the format of the paper schedule or table and include all the information fields located in the annual statement schedules. Label the schedule so the department can readily identify which schedule you are submitting electronically. If you have questions regarding acceptable formats, please contact the assigned appraiser using the telephone number located on the attached cover letter.

Electronic forms in Microsoft Excel format are now located on our agency website at: www.oregon.gov/DOR/PTD/utilityform.shtml.

The data may be sent on CD-ROM along with the form or may be attached via an e-mail message to the address below the appraiser's name provided on the cover letter. *If you submit the data using e-mail, there is a possibility that it may not remain secure in transit.* The Department of Revenue maintains that all information, on receipt, is confidential and shall not be released to third parties. During the course of transit, information may be considered insecure and may be intercepted by third parties.



Annual Statement for Air Transportation

Department of Revenue use only	
Postmarked date	Date received
	Extension date

Must be postmarked by March 15, 2010

Declaration of property cost, operations, and other related information as of
January 1, 2010

Business name		Business e-mail address or website address	
Street address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code	

Statement required

Oregon law (ORS 308.520) requires that each company assessed by the Department of Revenue file an annual statement with the department on or before March 15. **Failure to file a complete statement** will subject the company to a late filing penalty (ORS 308.030). **This statement is subject to audit.**

Contact person for annual statement			
Name			Telephone number
Mailing address			Fax number
City	State	ZIP code	E-mail address

Contact person and mailing address for tax statements			
Name		Telephone number	
Mailing address		E-mail address	
City	State	ZIP code	

Taxpayer declaration

I declare under penalties of false swearing [ORS 305.990(4)] that this statement, including attached schedules, has been examined by me and to the best of my knowledge and belief is true, correct, and complete.

Full legal name (if incorporated)	
Owner is (indicate where individual, partnership, corporation, etc.)	
Signature of owner, officer, or authorized agent X	Date
Typed or printed name of officer or agent signing above	Title
Name of preparer (if other than taxpayer)	Telephone Number

I authorize the exchange of confidential information for this return, via e-mail.

Signature and title of owner, officer, or authorized agent _____ Title _____

Mail completed statement and schedules to: Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Be sure to read the instructions on the previous sheet

Schedule A—General Information

Instructions

1. Give the exact name by which the company was known in law at the close of the year.
2. If any change was made in the name of the company during the year, state all such changes and the dates on which they were made.
3. Give the location, including street and number, of the main business office of the company at the close of the year.
4. Give the names and office addresses of the general officers of the company at the close of the year. If there are receivers who are recognized as in the controlling management of the company, give their names, titles, and office locations.
5. Give the name and post office address of the chief officer or managing agent or attorney in fact in Oregon.
6. This information is being requested per ORS 308.525.

Name of company			Business identification number (BIN)	
Previous name of company during the year		Effective dates of previous name		
		Thru		
State or country where company is organized	Nature of business	State	ZIP code	Area code and telephone number ()
Address of principal office (street and number)	City	State	ZIP code	Area code and telephone number ()

Title of general office	Name of officer:	Post office address:
President		
Secretary		
Auditor		
Superintendent		
General manager		

Name of the chief officer or managing agent or attorney in fact in Oregon				
Address (street and number)	City	State	ZIP code	Area code and telephone number ()

Indicate the nature of your operations by checking one or more of the following boxes:

Airlines:

- Scheduled passenger operations
- Freight operations
- Express operations
- Other: _____

Pipelines:

- Gas
- Oil

Water transportation:

- Large company
- Small company

Railroads:

- Class I
- Shortline
- Private car

Communications:

- | | |
|--|-------|
| <input type="checkbox"/> Mobile radio | _____ |
| <input type="checkbox"/> Wireless | _____ |
| <input type="checkbox"/> Tower aggregators | _____ |
| <input type="checkbox"/> Local exchange | _____ |
| <input type="checkbox"/> Wire and cable | _____ |
| <input type="checkbox"/> CLEC | _____ |
| <input type="checkbox"/> Cable telephone | _____ |
| <input type="checkbox"/> Data transmission | _____ |
| <input type="checkbox"/> ISP/IAP | _____ |
| <input type="checkbox"/> Cable television | _____ |
| <input type="checkbox"/> Satellite | _____ |

% of business

Electric generation:

- Generation transmission co-op
- Electric co-op
- Investor owned
- Wind generation
- PUD

Schedule B Enplaned and Deplaned Tons

Enplaned and deplaned tons—The total of “traffic, enplaned” and “traffic, deplaned” as defined in the RSPA Uniform System of Accounts and Records with number of passengers converted to tons using the standard weight per passenger.

Traffic, enplaned—A count of the number of passengers boarding and tons of cargo loaded on an aircraft. Passengers and cargo on aircraft entering a carrier’s system on interchange flights are considered as enplaning at the interchange point; and passengers and cargo moving from one operation to another operation of the same carrier, for which separate reports are required by the RSPA, are considered as enplaning at the junction point.

Traffic, deplaned—A count of the number of passengers getting off and tons of cargo unloaded from an aircraft. Passengers and cargo on aircraft leaving a carrier’s system on interchange flights are considered as deplaning at the interchange point; and passengers and cargo moving from one operation to another operation of the same carrier, for which separate reports are required by the RSPA, are considered as deplaning at the junction point.

	Number		Tons	
	System	Oregon	System	Oregon
Passengers enplaned and deplaned....				
Cargo enplaned and deplaned				
Totals				
Percent Oregon				%

Departures

A “departure” occurs each time an aircraft takes off from one airport for purposes of flight to another airport.

Aircraft type	System departures	Oregon total	Oregon only airports (name) *		
Total					

* If your aircraft operated from more than one airport in Oregon, please provide a breakdown of departures by location above for use in apportioning your Oregon assessment to the various counties. Attach additional sheets if necessary.

Schedule D Inter-Airport Mileage Table

This table is used to compute Oregon ramp-to-ramp hours entered on the previous page. Interstate flights not included in the printed form and flown by the company during the year should be inserted in the spaces provided. Inter-airport distances are those listed in the CAB's Official Airline Route and Mileage Manual, or if not listed therein, computed in similar manner; the miles and ratio in Oregon are based on the portion of such distance in Oregon.

Intra-state flights are not listed; Oregon statistics are included at 100% of the related system statistics. Be prepared to submit a list of the intra-state mileages used for such flights whenever this information is requested by the department.

From	To	Inter-Airport distance	Oregon aircraft miles	Percent Oregon
Portland	Anchorage	1,543	1	0.06
	Boise	345	301	87.25
	Chicago	1,740	232	13.33
	Dallas	1,615	304	18.82
	Denver	986	293	29.72
	Detroit	1,975	171	8.66
	Honolulu	2,607	110	4.22
	Los Angeles	821	257	31.30
	Minneapolis	1,427	30	2.10
	New York	2,454	9	0.37
	Oakland	546	247	45.24
	Reno	447	263	58.84
	Sacramento	494	243	49.19
	Salt Lake City	632	320	50.63
	San Francisco	552	247	44.75
	Seattle	129	1	0.78
	Spokane	279	3	1.08
	St. Louis	1,767	287	16.24
	Tacoma	129	1	0.78
	Tulsa	1,531	298	19.46
	Vancouver, B.C.	251	1	0.40
Walla Walla	211	62	29.38	
Wichita	1,405	275	19.57	
Yakima	120	3	2.50	
Eugene	Sacramento	386	147	48.08
	San Francisco	452	147	32.52
Klamath Falls	Sacramento	253	11	4.32
	San Francisco	316	10	3.16
Medford	Sacramento	277	26	9.39
	San Francisco	330	26	7.88
Pendleton	Boise	176	129	73.30
	Spokane	148	31	20.95

Schedule E
— This form must be completed —

Cost indicator data—airlines		December 31		WSATA standard form	
Company		State of _____			
Line no.	Description	System		State	
		Current year	Prior year	Current year	Prior year
Flight property— owned					
1	Aircraft				
2	Engines				
3	Propellers				
4	Improvements to leased aircraft				
5	Total cost—owned flight property				
6	Accrued depreciation and amortization				
7	Depreciated cost—owned flight property				
8	Rotables (net)				
9	Total owned flight property				
10	Flight property on capitalized lease				
11	Accrued depreciation and amortization				
12	Depreciated cost—flt. prop. on cap. lse.				
Ground property— owned					
13	Passenger service equipment				
14	Hotel, restaurant, and service equipment				
15	Ramp equipment				
16	Ground nav., comm., and metro. equipment				
17	Maint. and engr. equipment				
18	Surface transport vehicles and equipment				
19	Furniture, fixtures, and office equipment				
20	Computer equipment				
21	Storage and distribution property				
22	Miscellaneous ground equipment				
23	Imp. to leases facilities				
24	Gates, routes, and slots				
25	Goodwill				
26	Other intangibles				
27	APB adjustment				
28	Maintenance bldgs. and improvements				
29	Other bldgs. and improvements				
30	Land				
31	Total cost—owned ground property				
32	Accrued Depreciation and Amortization				
33	Depreciated cost—owned grd. prop.				
34	Ground property on capitalized lease				
35	Accrued depreciation and amortization				
36	Depreciated cost—grd. prop. on cap. lse.				
37	Spare parts and supplies				
38	Construction work in progress				
39	Licensed vehicles (not included above)				

Schedule K

Balance sheet – assets	Account	Balance at end of year
Current assets:		
Cash	1010	
Special deposits	1030	
United States government securities	1110	
Other temporary cash investments	1120	
Notes and accounts receivable:		
United States government	1220	
Foreign governments	1230	
General traffic	1240	
Associated companies	1250	
Company personnel	1260	
Other	1280	
Total notes and accounts receivable	1289	
Less: reserve for uncollectible accounts	1290	
Notes and accounts receivable—net	1299	
Flight equipment—expendable parts	1310	
Less: obsolescence reserves—expendable parts	1311	
Miscellaneous materials and supplies	1330	
Short-term prepayments	1410	
Other current assets	1420	
Total current assets	1499	
Investments and special funds:		
Investments in associated companies:		
Investments in subsidiary companies	1510.1	
Investments in other associated companies	1510.2	
Advances to nontransport divisions	1520	
Other investments and receivables	1530	
Special funds—self-insurance	1540	
Special funds—other	1550	
Total investments and special funds	1599	
Operating property and equipment:		
Flight equipment	1609	
Less: reserves for depreciation	1619	
Flight equipment less depreciation reserves	1621	
Less: flight equipment airworthiness reserves	1629	
Flight equipment—net	1629.9	
Ground property and equipment	1649	
Less: reserves for depreciation	1669	
Land	1679	
Construction work in progress	1689	
Operating property and equipment—net	1699	
Nonoperating property and equipment:	1791	
Less: reserves for depreciation	1792	
Nonoperating property and equipment—net	1799	
Deferred charges:		
Long-term prepayments	1820	
Developmental and preoperating costs	1830	
Unamortized discount and expense on debt	1840	
Unamortized capital stock expense	1850	
Property acquisition adjustment	1870	
Other intangibles	1880	
Other deferred charges	1890	
Total deferred charges	1895	
Total assets	1899	

Schedule L

Balance sheet—liabilities and stockholder equity	Account	Balance at end of year
Current liabilities:		
Notes and accounts payable:		
Current notes payable	2010	
Accounts payable—general	2020	
Collections as agent—traffic	2030	
Collections as agent—other	2040	
Associated companies	2050	
Total notes and accounts payable	2059	
Accrued personnel compensation	2110	
Accrued vacation liability	2120	
Accrued federal income taxes	2131	
Other accrued taxes	2139	
Dividends declared	2140	
Air travel plan liability	2150	
Unearned transportation revenue	2160	
Other current liabilities	2190	
Total current liabilities	2199	
Noncurrent liabilities:		
Long-term debt	2210	
Advances from associated companies	2240	
Advances from nontransport divisions	2245	
Pension liability	2250	
Company stock purchase plan liability	2260	
Other noncurrent liabilities	2290	
Total noncurrent liabilities	2299	
Deferred credit:		
Unamortized premium on debt	2330	
Deferred federal income taxes	2340	
Deferred investment tax credits	2345	
Reserve for self-insurance	2350	
Other deferred credits	2390	
Total deferred credits	2399	
Stockholder equity:		
Paid-in capital:		
Capital stock		
Preferred _____ shares issued	2820	
Common _____ shares issued	2840	
Subscribed and unissued	2860	
Total capital stock	2869	
Other paid-in capital	2890	
Paid-in capital—net	2899	
Retained earnings:		
Appropriated	2930	
Unappropriated	2940	
Net income— from January 1	2941	
Total retained earnings	2942	
Stockholder equity—gross	2943	
Less: treasury stock _____ shares	2990	
Stockholder equity—net	2995	
Total liabilities and stockholder equity		
2999		

Schedule N

Income statement	Account	Current year
Operating revenues		
Transport:		
Passenger	3901	
United States mail	3902	
Foreign mail	3903	
Property	3906	
Charter and special	3907	
Other	3919	
Total transport revenues	3999	
Nontransport:		
Federal subsidy	4100	
Incidental revenues (net)	4600	
Total nontransport revenues	4900	
Total operating revenues	4999	
Operating expenses		
Flying operations	5100	
Maintenance	5400	
Passenger service	5500	
Aircraft and traffic servicing	6400	
Promotion and sales	6700	
General and administrative	6800	
Depreciation and amortization	7000	
Total operating expenses	7100	
Operating profit or loss	7999	
Nonoperating income and expense—net	8100	
Net income before income taxes	8999	
Income taxes for current period	9100	
Net income before special items	9796	
Special items:		
Special income credits and debits (net)	9796	
Special income tax credits and debits (net)	9797	
Net income after special items	9799	
Unappropriated retained earnings:		
Beginning of period	9810	
Cash dividends and other asset distributions	9830	
Stock dividends and retained earnings adjustments	9840	
End of period (including net income)	9899	

Schedule O

Incidental revenue	Gross revenues	Gross expenses		Net revenues
		Depreciation	Other	
Hotel, restaurant, and food service				
Rent				
Limousine service				
Interchange sales—associated companies				
General service sales—associated companies				
Interchange sales—outside				
General service sales—outside				
Air cargo services				
Other incidental revenues				
Total incidental revenues				
*Denotes inverse amount				
Nonoperating income and expense		Account	Debits	Credits
Imputed interest capitalized—credit		80.1		
Imputed interest deferred—debit		80.2		
Imputed interest deferred—credit		80.3		
Capital gains and losses—operating property		81.1		
Capital gains and losses—other		81.2		
Unapplied cash discounts		82		
Interest income		83		
Income from subsidiary companies		84.1		
Dividend income—other than subsidiary companies		84.2		
Foreign exchange adjustments		85		
Income from nontransport ventures		86		
Interest on debt principal		87.1		
Interest on debt principal		87.1		
Interest capitalized—credit		87.2		
Amortization of discount and expense on debt		87.3		
Amortization of premium on debt		87.4		
Miscellaneous nonoperating credits:				
Intercompany transaction adjustment—credit		88.1		
Other		88.9		
Miscellaneous nonoperating debits:				
Intercompany transaction adjustment—debit		89.1		
Other		89.9		
Nonoperating income and expense—net		8199		
Income taxes		Account	Amount	
Income taxes before investment tax credits		91.1		
Investment tax credits utilized		92.1		
Deferred income taxes		92.9		
Investment tax credits deferred		93.1		
Amortization of deferred investment tax credits		93.2		
Income taxes for current period		93.7		
Income taxes on special items		93.8		
Total income taxes		93.9		

Schedule Q

Debt outstanding—all companies WSATA Standard Form DT-1

Reporting company:
 Reporting for year ending December 31 Debt

1 Company: _____
 2 Average rating: _____ S and P's: _____ Moody's _____

	Issue type/ Issue rate	Date of issue	Date of maturity	Amount outstanding	Average* price/share	Debt not traded	Market value
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							

29 Total debt

Consolidating adjustments:

30							
31							
32							
33							

34 Total consolidated debt

*Attach explanation of price or calculation.

Schedule R

Common stock data—all companies

WSATA Standard Form CS-1

Reporting company: _____

Reporting for year ending December 31

1 Company: _____
 2 Trading symbol: _____
 3 Exchange: _____

Parent _____ Subsidiary _____

Common

	Month	High price	Low price	Average	
4	January				
5	February				
6	March				
7	April				
8	May				
9	June				
10	July				
11	August				
12	September				
13	October				
14	November				
15	December				
16	Totals				

Stock not traded

17 1. Sum = totals of high and low
 18 2. Average price = sum divided by 24
 19 3. Number of shares outstanding
 20 4. Average price x shares outstanding
 21 5. _____
 22 6. Source: Moody's _____ Value Line _____ Standard and Poor's _____ Other _____

23 Company: _____
 24 Trading symbol: _____
 25 Exchange: _____

Parent _____ Subsidiary _____

Common

	Month	High price	Low price	Average	
26	January				
27	February				
28	March				
29	April				
30	May				
31	June				
32	July				
33	August				
34	September				
35	October				
36	November				
37	December				
38	Totals				

Stock not traded

39 1. Sum = totals of high and low
 40 2. Average price = sum divided by 24
 41 3. Number of shares outstanding
 43 4. Average price x shares outstanding
 43 5. _____
 44 6. Source: Moody's _____ Value Line _____ Standard and Poor's _____ Other _____

Schedule S

Preferred stock data—all companies

WSATA Standard Form PS-1

Reporting company: _____

Reporting for year ending December 31

1 Company: _____
 2 Trading symbol: _____
 3 Exchange: _____

Parent _____ Subsidiary _____

Preferred

	Month	High price	Low price	Average	
4	January				
5	February				
6	March				
7	April				
8	May				
9	June				
10	July				
11	August				
12	September				
13	October				
14	November				
15	December				
16	Totals				

Stock not traded

17 1. Sum = totals of high and low
 18 2. Average price = sum divided by 24
 19 3. Number of shares outstanding
 20 4. Average price x shares outstanding
 21 5. _____
 22 6. Source: Moody's _____ Value Line _____ Standard and Poor's _____ Other _____

23 Company: _____
 24 Trading symbol: _____
 25 Exchange: _____

Parent _____ Subsidiary _____

Preferred

	Month	High price	Low price	Average	
26	January				
27	February				
28	March				
29	April				
30	May				
31	June				
32	July				
33	August				
34	September				
35	October				
36	November				
37	December				
38	Totals				

Stock not traded

39 1. Sum = totals of high and low
 40 2. Average price = sum divided by 24
 41 3. Number of shares outstanding
 43 4. Average price x shares outstanding
 43 5. _____
 44 6. Source: Moody's _____ Value Line _____ Standard and Poor's _____ Other _____