



Mobile Radio 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 **complete** Annual Report filed with the Oregon Public Utility Commission and/or a federal regulatory body (if the company filed this annual report).
- 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.
- **For communications companies**, a copy of the wire mileage summary by tax code as of January 1 (ORS 308.645).
- **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.
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 the following 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 Mobile Radio

Must be postmarked by March 15, 2010

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

| Department of Revenue use only | |
|--------------------------------|----------------|
| Postmarked date | Date received |
| | Extension date |

| | | | |
|----------------|-------|--|--|
| 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 1 – Balance Sheet

| Line no. | Assets | System | Oregon |
|----------|--|--------|--------|
| 1 | Current assets | | |
| 2 | Cash | | |
| 3 | Accounts receivable | | |
| 4 | Materials and supplies | | |
| 5 | Prepayments, other | | |
| 6 | Total current assets | | |
| 7 | Property, plant, and equipment | | |
| 8 | Land | | |
| 9 | Property, plant, and equipment (include computer software) | | |
| 10 | Property, plant, and equipment under construction (CWIP) | | |
| 11 | Leasehold improvements | | |
| 12 | Property held for future use | | |
| 13 | Acquisition adjustment | | |
| 14 | Total communication plant | | |
| 15 | Less: accumulated depreciation | | |
| 16 | Net communication plant | | |
| 17 | Intangible | | |
| 18 | FCC licenses | | |
| 19 | Other licenses | | |
| 20 | Goodwill | | |
| 21 | Other intangibles (describe) | | |
| 22 | Total: intangible plant (lines 18-21) | | |
| 23 | Less: accumulated amortization (FCC licenses only) | | |
| 24 | Less: accumulated amortization (all other) | | |
| 25 | Net: intangible plant | | |
| 26 | Other assets (describe) | | |
| 27 | Total assets (lines 6, 16, 25, and 26) | | |

| Line no. | Liabilities and equity | System | Oregon |
|----------|--|--------|--------|
| 28 | Current liabilities | | |
| 29 | Notes payable | | |
| 30 | Accounts payable | | |
| 31 | Customers' deposits | | |
| 32 | Taxes payable | | |
| 33 | Total current liabilities (lines 28-32) | | |
| 34 | Long-term debt | | |
| 35 | Other credits (specify, attach additional schedule) | | |
| 36 | Equity | | |
| 37 | Common stock | | |
| 38 | Preferred stock | | |
| 39 | Treasury stock | | |
| 40 | Earned surplus | | |
| 41 | Additional paid in capital | | |
| 42 | Total equity (lines 37-41) | | |
| 43 | Total liabilities and stockholders' equity (lines 33, 34, 35, and 42) | | |

**Schedule 2—Oregon Summary
Including Additions and Deletions
for Year Ending December 31
Oregon Assets Only**

| Line no. | Assets | Cost | Accumulated depreciation or amortization | Net book |
|----------|---|------|--|----------|
| 1 | Total communication plant property (from Schedule 1, line 14) | | | |
| 2 | Total intangible plant (from Schedule 1, line 22) | | | |
| 3 | Other assets (from Schedule 1, line 26) | | | |
| 4 | Total Oregon assets | | | |
| 5 | Additions (not included above) | | | |
| 6 | Materials and supplies (from Schedule 1, line 4) | | | |
| 7 | Contributions in aid of construction (CIAC) | | | |
| 8 | Non-regulated property | | | |
| 9 | Non-operating property | | | |
| 10 | Leased real and personal property | | | |
| 11 | Leasehold improvements | | | |
| 12 | Other | | | |
| 13 | Total additions | | | |
| 14 | Deductions (included above) | | | |
| 15 | Licensed vehicles | | | |
| 16 | Locally assessed property: | | | |
| 17 | Non-regulated property | | | |
| 18 | Non-operating property | | | |
| 19 | Leased property | | | |
| 20 | Other | | | |
| 21 | Total deductions | | | |
| 22 | Total net Oregon taxable assets | | | |

**Schedule 3—Income Statement
for Year Ending December 31**

| Line no. | Operating revenues | System | Oregon |
|----------|---|--------|--------|
| 1 | Service revenues | \$ | \$ |
| 2 | Equipment revenues | | |
| 3 | Other misc. revenues | | |
| 4 | Uncollectible revenues | | |
| 5 | Total operating revenues | | |
| | Operating expenses | | |
| 6 | Repairs and maintenance expenses | | |
| 7 | Cost of service | | |
| 8 | Cost of equipment (COGS) | | |
| 9 | Selling, general, and administrative expense | | |
| 10 | Distributions to partners, parent company, etc. | | |
| 11 | Other misc. expense or deduction | | |
| | Subtotal operating expenses | | |
| 12 | Depreciation expense | | |
| 13 | Amortization expense (FCC license) | | |
| 14 | Amortization expense (all other) | | |
| 15 | Operating taxes—other than taxes on income | | |
| 16 | Operating taxes—fed. and state income or corp. excise tax | | |
| 17 | Total revenue deductions | | |
| 18 | Operating income | | |
| | Nonoperating income and expenses | | |
| 19 | Miscellaneous income | | |
| 20 | Miscellaneous income charges | | |
| 21 | Interest expense | | |
| 22 | Net income | | |

Note: Substitution of company-generated workpapers is acceptable.

Record of Sale, Merger, or Acquisition

If ownership has changed for any reason within the last year, please fill out the following questionnaire.

Information

Type of business _____

Did the type of business change because of the transaction? If yes, how? _____

Date of transaction _____

List the parties to the transaction

Buyer _____

Seller _____

What relationship to each other did the parties have prior to the transaction? _____

What was the consideration for the asset or assets which were transferred? _____

Describe any other consideration or conditions of the agreement (attach contracts and agreements, etc.) _____

Was the entire operating unit involved in the transaction? If no, what was excluded? _____

What motivated the transaction? _____

How was the transaction allocated? (Please attach any schedules which detail the allocation.) _____

Were any licenses, franchises, or other operating authorizations included in the transaction? If yes, please describe and provide details of how allocated _____

Describe the market area(s) served _____

What is the population in the service area? _____

How many active subscribers are in the service area? _____

Oregon Original Cost Detail by Year of Acquisition

As part of your filing requirement, you **MUST** file this schedule electronically in a standard spreadsheet format as described in the general instructions of this annual statement.

| Year | License | Planning & engineering | Other intangible plant | Land | Buildings | Towers | Other structures & leasehold improvements | Base station radio equipment | Antenna & transmission equipment | Microwave radio equipment | Auxiliary power equipment | General purpose computers and software | Furniture and fixtures | Office equipment | Phones, radios, and/or pagers | Analog COE, switch, etc equipment | Digital COE switch, etc equipment | Licensed vehicles | Total cost by year | | |
|---------|---------|------------------------|------------------------|------|-----------|--------|---|------------------------------|----------------------------------|---------------------------|---------------------------|--|------------------------|------------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------|--------------------|--|--|
| 2009 | | | | | | | | | | | | | | | | | | | | | |
| 2008 | | | | | | | | | | | | | | | | | | | | | |
| 2007 | | | | | | | | | | | | | | | | | | | | | |
| 2006 | | | | | | | | | | | | | | | | | | | | | |
| 2005 | | | | | | | | | | | | | | | | | | | | | |
| 2004 | | | | | | | | | | | | | | | | | | | | | |
| 2003 | | | | | | | | | | | | | | | | | | | | | |
| 2002 | | | | | | | | | | | | | | | | | | | | | |
| 2001 | | | | | | | | | | | | | | | | | | | | | |
| 2000 | | | | | | | | | | | | | | | | | | | | | |
| 1999 | | | | | | | | | | | | | | | | | | | | | |
| 1998 | | | | | | | | | | | | | | | | | | | | | |
| 1997 | | | | | | | | | | | | | | | | | | | | | |
| 1996 | | | | | | | | | | | | | | | | | | | | | |
| 1995 | | | | | | | | | | | | | | | | | | | | | |
| 1994 | | | | | | | | | | | | | | | | | | | | | |
| 1993 | | | | | | | | | | | | | | | | | | | | | |
| 1992 | | | | | | | | | | | | | | | | | | | | | |
| 1991 | | | | | | | | | | | | | | | | | | | | | |
| 1990 | | | | | | | | | | | | | | | | | | | | | |
| 1989 | | | | | | | | | | | | | | | | | | | | | |
| 1988 | | | | | | | | | | | | | | | | | | | | | |
| 1987 | | | | | | | | | | | | | | | | | | | | | |
| 1986 | | | | | | | | | | | | | | | | | | | | | |
| 1985 | | | | | | | | | | | | | | | | | | | | | |
| Prior | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | |
| Cost | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | |
| Accum. | | | | | | | | | | | | | | | | | | | | | |
| Dep. or | | | | | | | | | | | | | | | | | | | | | |
| Amort. | | | | | | | | | | | | | | | | | | | | | |
| Reserve | | | | | | | | | | | | | | | | | | | | | |
| Total | | | | | | | | | | | | | | | | | | | | | |
| Net | | | | | | | | | | | | | | | | | | | | | |
| Cost | | | | | | | | | | | | | | | | | | | | | |