



Small Wire and Cable Communications General Instructions Oregon Property Tax Report

When to file

File on or before **March 17, 2008**.

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 17 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 railroads**, a copy of each track mileage summary by tax code as of January 1 (ORS 308.645).
- **For communications companies**, a copy of the wire mileage summary by tax code as of January 1 (ORS 308.645).
- **For gas and pipeline companies**, a copy of listing of pipe mileages by diameter and individual tax code areas 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:

"Except as provided in subsection (3) of this section, any property used or held for its own 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 both, and whether mutually, or for hire, sale or consumption by other persons: Railroad transportation; railroad switching and terminal; electric rail and trackless trolley transportation; private railcar transportation; air transportation; water transportation upon inland waters of the State of Oregon; air or railway express; communication; heating; gas; electricity; pipeline; toll bridge."

ORS 308.525 specifies what facts the companies should supply to the department. ORS 308.525(14) 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 include the signed Taxpayer Declaration form (150-302-133-3) provided herein.

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). An electronic format must include the information fields located in the annual statement schedules. If you have questions regarding acceptable formats, please contact the appraiser via the phone number located on the attached cover letter.

Important: Please format your electronic data according to the format of the paper schedule or table. 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.

The data may be sent via 3.5" diskette or 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 Wire and Cable Communications

Must be postmarked by March 17, 2008

Declaration of property cost, operations, and other related information as of
January 1, 2008

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 17. **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
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I authorize the exchange of confidential information for this return, via e-mail to the e-mail address above.
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 officer:	Name of officer:	Post office address:
President		
Secretary		
Auditor		
Treasurer		
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
- Other passenger operations
- Freight operations
- Express operations
- Other: _____

Pipelines:

- Gas
- Oil

Electric generation:

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

Telecoms:

- | | |
|--|-------|
| <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 | _____ |

% of business

Railroads:

- Class I
- Shortline
- Private car

Water transportation:

- Large company
- Small company

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.	Item (a)	Amount for year (b)	
		System	Oregon
	Operating revenues		
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	Utilities		
11	Other misc. expense or deduction		
12	Depreciation and amortization expense		
13	Operating taxes—other than taxes on income (Schedule 4)		
14	Taxes on income—fed. and state income or corp. excise tax (Schedule 4)		
15	Total revenue deductions		
16	Operating income		
	Nonoperating income and expenses		
17	Miscellaneous income (Schedule 5)		
18	Miscellaneous income charges (Schedule 6)		
19	Interest expense		
20	Net income		

Note: Substitution of company-generated workpapers is acceptable.

Schedule 4—Operating Taxes

List operating taxes to agree in total with the amounts reported in Schedule 6, lines 13 and 14.

Line no.	Item (a)	Amount for year (b)
Taxes other than taxes on income		
1	Ad valorem taxes on property	
2	Annual franchise payments	
Payroll taxes		
3	State unemployment insurance tax	
4	Federal insurance contributions act tax	
5	Federal unemployment insurance tax	
Other state and local taxes (list separately)		
6		
7		
8		
Other federal taxes (list separately)		
9		
10		
11		
12	Subtotal (must agree with Schedule 3, line 13)	
Taxes on income (for corporations only)		
13	Federal income tax (if none, please explain)	
14	State corporation excise tax	
15	Subtotal (must agree with Schedule 3, line 14)	
16	Total operating taxes	

Schedule 5—Miscellaneous Income

Line no.	Source of income (a)	Total revenues (b)	Total expenses less taxes (c)	Total taxes (d)	Net misc. income (e)
17					
18					
19					
20					
21					
22	Total (must agree with Schedule 3, line 17)				

Schedule 6—Operating Unit Miscellaneous Income Charges

1. Report below the nature and amount of miscellaneous income deductions for the year.
2. Minor items may be grouped by class, showing the number of such items.

Line no.	Item (a)	Amount for year (b)
23	Amortization of debt, discount, and expense	
24	Other:	
25		
26		
27		
28		
29		
30		
31	Total (must agree with Schedule 3, line 18)	

Note: Substitution of company-generated workpapers is acceptable.

Important Changes During Year Ending December 31

Please provide responses to each of the items below:

1. Changes in, and additions to franchise rights; the actual consideration given therefore and from whom acquired. If acquired without the payment of any consideration, state that fact.

2. Acquisition of other companies, reorganizations, merger or consolidation with other companies; names of companies involved, particulars concerning the transactions.

3. Purchase or sale of an operating unit or system; plus associated property and transactions.

4. Important leaseholds acquired, given, assigned or surrendered, giving effective dates, lengths of terms, terms, names of parties, rents, and other conditions.

5. Important extensions of system, giving location, new territory covered by system, and dates of beginning operations.

6. Changes in articles of incorporation or amendments to charter.

7. Additional matters (not elsewhere provided).

Oregon Fiber Optic Cable System Detail

1. Please attach a map of your fiber optic cable system in Oregon. Identify the cable routes, and location of regeneration and switching stations.

2. Have you sold or exchanged strands of cable, or capacity on any cable, to other users?

Yes No

If yes, please list on appropriate schedule following as sold or purchased.

3. Do you expect to expand or retire any of your fiber optic property in Oregon during the coming year?

Yes No

If yes, please explain.

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 copies of contracts, 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? _____

Example Company Apportionment Information (situs property)

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.

Company _____
 Company no. _____

County no.	County	Tax code ¹ area ID	Tax code area number	County ¹ reference number	Company reference number	Leased capital (C) operating ² (O)	PCM number	Description	Location Street, city, or tax and map (required)	All costs are original cost		
										Situs costs	System allocated property ³	Accumulated depreciation (if available)
01	Baker	1	223					Land	3215 SW 5th, Baker	100,000		
01	Baker	1	223	OR0060				Office Building	3215 SW 5th, Baker	50,000		
01	Baker	1	223	ORK001				Furniture	3215 SW 5th, Baker	2,000		
01	Baker	1	223	OR0001				Land	15 NW 5th, Baker	100,000		
01	Baker	1	223	OR0002				Office Building	15 NW 5th, Baker	50,000		
01	Baker	1	223	OR0003				Furniture	15 NW 5th, Baker	2,000		
01	Baker	1	223					CWIP		107,000		
01	Baker	1	223					M&S		7,000		
01	Baker	2	289					Furniture	3215 SW 5th, Baker	2,000		
01	Baker	2	289					Land	3215 SW 5th, Baker	100,000		
01	Baker	2	289					Office Building	15 NW 5th, Baker	50,000		
01	Baker	2	289					Furniture	15 NW 5th, Baker	2,000		
01	Baker	2	289					Wire				
02	Benton	3	1-5					Tower	2N 1E 12B--TL100	150,000		
02	Benton	3	1-5					Land	2N 1E 12B--TL100	25,000		
02	Benton	3	1-5					Switch Equipment	2N 1E 12B--TL100	250,000		
02	Benton	3	1-5					M&S		7,000		
	State subtotal									1,004,000		

Notes:

¹ Department will update and provide on next years' CD-ROM.

² If a cell tower site is leased please indicate the tower owner, building owner, and/or land owner.

³ This column represents assets in the state, but are not tracked by location. Examples may be small CWIP items, M&S, and purchase price adjustments. Reasonable efforts should be made to place in appropriate tax codes. Identify property type and amounts at the end of the listing.

County

- 01 **Baker**
 - 02 **Benton**
 - 03 **Clackamas**

 - 04 **Clatsop**
 - 05 **Columbia**
 - 06 **Coos**

 - 07 **Crook**
 - 08 **Curry**

 - 09 **Deschutes**
 - 10 **Douglas**
 - 11 **Gilliam**

 - 12 **Grant**
 - 13 **Harney**
 - 14 **Hood River**

 - 15 **Jackson**
 - 16 **Jefferson**
 - 17 **Josephine**

 - 18 **Klamath**
 - 19 **Lake**
 - 20 **Lane**

 - 21 **Lincoln**
 - 22 **Linn**

 - 23 **Malheur**
 - 24 **Marion**
 - 25 **Morrow**

 - 26 **Multnomah**
 - 27 **Polk**

 - 28 **Sherman**
 - 29 **Tillamook**
 - 30 **Umatilla**

 - 31 **Union**
 - 32 **Wallowa**
 - 33 **Wasco**

 - 34 **Washington**
 - 35 **Wheeler**
 - 36 **Yamhill**
-
-