



Air Transportation General Instructions Oregon Property Tax Report

When to file

File on or before **March 15, 2017**.

Where to file

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

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

Extension of time for filing statement

Oregon Revised Statutes (ORS) 308.535 allows us to extend the time for filing this statement if you show 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 states that “the department shall 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's not filed by March 15 or by the extended date, if we have allowed one. The penalty for a delinquent statement is \$10 for each \$1,000 (or fraction thereof) of assessed value placed on the assessment roll (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 Research and Special Programs Administration (RSPA) Form 41 Schedule B-7s for the year.
- Electronic data: spreadsheets detailing the fleet data, saved on CD-ROM, or emailed to us.
- **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 **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 is available on a schedule, include additional sheets. You may include additional schedules in other formats as long as you provide all requested information.
3. If a schedule doesn't apply to you, leave it blank and include a statement explaining why you don't need to complete the schedule.

4. Type or print your information on these schedules. If you print, 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

ORS 308.515 requires us to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges us 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 us. ORS 308.525(16) also allows us to gather “any other facts or information the department requires in the form of return prescribed by it.”

Substitute forms acceptable

We accept photocopies and replicas of this packet. If you need an additional packet, call (503) 945-8331 or download forms from www.oregon.gov/dor/forms.

Electronic filing

We send your annual statements in Microsoft Excel format. If your company is unable to accept electronic forms, contact us at (503) 945-8331.

If your company is unable to file the statement electronically or if you have questions regarding acceptable formats, contact the assigned appraiser using the phone number located on the attached cover letter.

We request that all annual statements be electronically filed. Email your completed annual statement to utility@oregon.gov.

Important: Format your electronic data according to the format provided in the annual statement schedule. Label the schedules so that we can readily identify which schedule you’re submitting electronically. Electronic forms in Microsoft Excel format are located at www.oregon.gov/dor/forms.

If you submit the data using email, there is a possibility that it may not remain secure in transit. We maintain that all information is confidential on receipt and won’t be released to third parties. During transit, however, information may be considered insecure and may be intercepted by third parties. Sign the authorization line on page 1 of your annual statement so we can send your confidential information via email.



For Revenue use only	
Postmarked date	Date received
	Extension date

Annual Statement for Air Transportation

Must be postmarked by March 15, 2017

Declaration of property cost, operations, and other related information as of
January 1, 2017

Business name		Business email 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 Revised Statutes (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				Phone
Mailing address				Fax
City	State	ZIP code	Email	

Contact person and mailing address for tax statements			
Name			Phone
Mailing address			Email
City	State	ZIP code	

Taxpayer declaration

I declare under penalties of false swearing (ORS 305.815 and ORS 305.990) 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 whether 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)	Phone

I authorize the exchange of confidential information for this return via email.
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
Please read instructions on previous sheet

Schedule A—General Information

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

Airlines:

- Scheduled passenger operations
- Freight operations
- Other: _____

Gas:

- Pipeline
- Distribution
- Storage

Oil:

- Pipeline
- Distribution
- Storage

Water transportation:

- Large company
- Small company

Railroads:

- Class I
- Shortline
- Private car

Communications:

- | | % of business |
|--|----------------------|
| <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"/> ISP/IAP | _____ |
| <input type="checkbox"/> Cable television | _____ |
| <input type="checkbox"/> Satellite | _____ |

Electric generation:

- Generation transmission co-op
- Electric co-op
- Investor-owned
- Wind generation/solar/geothermal
- 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. 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. 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, provide a breakdown of departures by location above for use in apportioning your Oregon assessment to the various counties. Include additional sheets if necessary.

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 distance is computed in miles. The ratio in Oregon is based on the portion of this distance in Oregon.

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

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
	Crescent City	275	260	94.5
	Dallas	1615	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	0.40
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 D—Property, plant, and equipment cost indicator data

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 E – Oregon property, plant, and equipment by location

Location	Cost end of year	Reserves for depreciation and maintenance	Depreciated cost
Terminal property and equipment:			
Total terminal property less licensed motor vehicles			
Land:			
Total land			
Construction work in progress:			
Total construction work in progress			
Materials and supplies:			
Total materials and supplies			
Total Oregon situs property less licensed motor vehicles			

Schedule I—Sales and purchases of used aircraft during previous 12 months

Sale of aircraft

Type of aircraft	Serial Number	Date of sale	Number sold	Name of purchaser	Year built	Original cost	Sale price	If engines, rotables, or other equipment included in sales prices, list and give price detail.

Purchases of used aircraft

Type of aircraft	Serial Number	Date of purchase	Number purchased	Name of seller	Year built	Original cost	Purchase price	If engines, rotables, or other equipment included in sales prices, list and give price detail.

Contact person for details of used aircraft transactions				Remarks	
Name					
Address			Phone		
City		State	ZIP code		

Schedule J – Balance sheet: assets

Account		Balance at end of year
	Current assets:	
1010	Cash	
1100	Short-term investments	
1200	Notes receivable	
1270	Accounts receivable	
1290	Less allow. for bad debts	
1299	Net notes & accounts receivable	
1399	Net spare parts & supplies	
1410	Prepaid items	
1420	Other current assets	
1499	Total current assets	
	Investments & specials fund:	
1510	Investment in associated companies	
1530	Other investments & receivables	
1550	Special funds	
1599	Total investments & special funds	
	Operating property & equipment:	
1609	Flight equipment	
1649	Ground-property and equipment	
1668	Less allowance for depreciation	
1675	Property & equipment – net	
1679	Land	
1685	Purchase deposits & advance payments	
1689	Construction work-in-progress	
1695	Leased property – capital leases	
1696	Accumulated amortized capital leases	
1699	Total operating property & equipment	
1791	Nonoperating property & equipment:	
1792	Less allowance for depreciation/non-operational	
1799	Net nonoperating property & equipment	
	Other assets:	
1820	Long-term prepayments	
1830	Unamortized development & pre-operation costs	
1890	Other assets and deferral charges	
1895	Total other assets	
1899	Total assets	

Schedule J – Balance sheet: liabilities and stockholder equity (continued)

Account		Balance at end of year
	Current liabilities:	
2000	Current maturities of long term debt	
2005	Notes payable—banks	
2015	Notes payable—others	
2010	Trade accounts payable	
2025	Accounts payable—others	
2080	Current obligations under capital leases	
2110	Accrued salaries & wages	
2120	Accrued vacation pay	
2125	Accrued interest	
2130	Accrued taxes	
2140	Dividends declared	
2160	Air traffic liability	
2190	Other current liabilities	
2199	Total current liabilities	
	Non-current liabilities:	
2210	Long-term debt	
2240	Advances from associated companies	
2250	Pension liability	
2280	Non-current obligations—capital leases	
2290	Other non-current liabilities	
2299	Total non-current liabilities	
	Deferred credits:	
2340	Deferred income taxes	
2345	Deferred investment tax credits	
2390	Other deferred credits	
2399	Total deferred credits	
	Stockholders' equity:	
2820	Preferred shares issued	
2840	Common shares issued	
2860	Subscribed & unissued	
2869	Total capital stock	
2890	Additional capital invested	
2899	Total paid in capital	
2900	Retained earnings	
2959	Total stockholders' equity	
2990	Less treasury stock	
2995	Net stockholders' equity	
2999	Total liability & stockholders' equity:	
2820A	Number of preferred shares issued	
2840A	Number of common shares issued	

Schedule K—Income statement: revenue and expenses

Account	Income statement	Current year
	Operating revenues:	
3901.1	Passenger—first class	
3901.2	Passenger—coach	
3901	Transport revenues—passenger	
3905	Mail	
3906.1	Property—freight	
3906.2	Property—excess baggage	
3907.1	Charter—passenger	
3907.2	Charter—property	
3919.1	Reservation cancellation fees	
3919.2	Misc. operating revenues	
4808	Public service subsidy	
4898	Transport related	
4999	Total operating revenue	
	Operating expenses:	
5100	Flying operations	
5400	Maintenance	
5500	Passenger service	
6400	Aircraft & traffic servicing	
6700	Promotion & sales	
6800	General & administrative	
7000	Depreciation & amortization	
7100	Transport-related expenses	
7199	Total operating expenses	
1999	Operating profit or loss	
	Nonoperating expense (income):	
8181	Int. exp. (Inc.) L-T-D & cap. leases	
8182	Other interest expense (income)	
8185	Foreign exchange gain or loss	
8188.5	Capital (gains)/(losses)—op. prop.	
	Capital (gains)/(losses)—other	
8189	Other expense (income)—net	
8199	Nonoperating expense (income)	
8999	Income before income taxes	
9100	Income tax expense	
9199	Inc. bf. disc. ops & other items	
9600	Discontinued operations	
9796	Extraordinary items	
9797	Inc. tax appl. to extraordinary item	
9799	Income before account changes	
9800	Accounting changes	
9899	Net income	

Schedule K—Income statement: revenue and expenses (continued)

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		

