OREGON DEPARTMENT OF REVENUE

Gas Pipeline
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 you fail to make a statement or furnish the required information, the law also states "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 **complete** Annual Report filed with the Oregon Public Utility Commission 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 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 is available on a schedule, enclose additional sheets. You may enclose 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 you electronically file all annual statements. 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 we can readily identify which schedule you are submitting electronically. Electronic forms in Microsoft Excel format are now located on **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.

OREGON DEPARTMENT OF REVENUE

For Revenue use only	
Postmarked date	Date received
	Extension date

Annual Statement

for Gas Pipeline

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? ☐ Yes ☐ 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**
☐ Mobile radio	_____
☐ Wireless	_____
☐ Tower aggregators	_____
☐ Local exchange	_____
☐ Wire and cable	_____
☐ CLEC	_____
☐ ISP/IAP	_____
☐ Cable television	_____
☐ Satellite	_____

Electric generation:
- ☐ Generation transmission co-op
- ☐ Electric co-op
- ☐ Investor-owned
- ☐ Wind generation/solar/geothermal
- ☐ PUD

Schedule B—Construction work in progress

Report for the year ending December 31

Total expansion CWIP	
Total replacement CWIP	
Total CWIP (ties to B/S)	

[1] List by rural areas in each county, if available.
[2] If more than $5,000, describe briefly.

Schedule C—Summary, Oregon

	Gas utility	Other utility	Total utility
Common utility plant	$	$	$
Depreciation			
Other utility plant			
Depreciation			
Total utility plant			
Total depreciation			
Total amortization			
Deduct: (non-assessable property)			
Transportation equipment (licensed by DMV)			
Book depreciation of transportation equipment			
Other deductions (list separately)			
Total deductions			
Total (assessable) operating property			
Operating revenue			
Merchandising revenue			
Other revenue (list separately)			
Total revenue			
Operating expenses			
Merchandising expenses			
Other expense (list separately)			
Total expenses			
Depreciation expense			
Taxes (on operating property)			
Total expenses (including depreciation and taxes)			
Net utility operating and merchandising income			

Schedule D—Operating property

Line no.	Description—address	County	Tax code area	Miles or feet of pipeline	Net book value
1					
2					
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					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					
46	Total operating property				

Schedule E—Rented, leased, or chartered property* located in Oregon

Report for the year ending December 31

ORS 308.517(3)
Land or buildings that meet **all** of the following conditions shall be assessed in accordance with law by the assessor of the county in which such property is situated:

(A) Situated outside of railroad rights-of-way or outside of railroad station ground reservations; and
(B) Leased or rented by a lessor whose property is not subject to ORS 308.505 to 308.665 (Department of Revenue assessment); to a company whose property is subject to ORS 308.505 to 308.665 (Department of Revenue Assessment); and
(C) Used as or in connection with airport facilities, general offices, ticket offices, business offices, warehouses, service centers, relay stations, garages, central exchanges, moorage grounds, well pump houses, or substation sites.

Item	General description of property	Map and tax lot number or legal description of land, if applicable**	Location of property	Use of property	Name of owner
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

*(1) This schedule shall include all properties, real and personal, that are not owned but are leased, rented, chartered or otherwise held for or used in performing a business, service or sale of a commodity enumerated in ORS 308.515. The schedule shall not include items of property that are subject to local assessment in accordance with ORS 308.517(3).
(2) Railroads shall not include property or trackage that is reported under joint facility or trackage rights nor shall they report property or tracks that are reflected in their basic mileage statements.
(3) Water transportation companies may omit watercraft if they are otherwise reported on pages 932–933.
** Deed record, department order or PCM may be referenced in lieu of total description.

Schedule F—Contributions in aid of construction

Under ORS 308.517, the Department of Revenue is required to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. Please provide the following data as of year ending December 31:

	Oregon	System
Total contributions in aid of construction (include nonrefundable customer advance for construction)	$ _____	$ _____
Accrued depreciation attributable to CIAC (if not known, it will be assumed to be equivalent on a percentage basis to that of other plant property reported)	_____	_____
Are the figures, reported above, the net after adjustment for retirement or other disposition of CIAC?	☐ Yes ☐ No	
If no, how much CIAC was retired or disposed of during the year which this report covers?	_____	_____
Are CIAC amounts included in any of the investment of depreciation figures or in distribution of investment by situs shown elsewhere in this report?	☐ Yes ☐ No	

If yes, in what accounts or schedules are they included? _____

_____

Please provide an explanation of the method used to depreciate the CIAC assets. _____

_____

Please provide an explanation of the method used to account for retirement or other disposition of CIAC assets. _____

_____

Other explanatory notes or comments: _____

_____

_____

_____

_____

_____

_____

_____

Schedule G—Statistics of operations in Oregon

Report for the year ending December 31

Number of decatherms received into Oregon lines _____

Number of decatherms delivered out of Oregon lines _____

Miles of pipeline in Oregon _____

Miles of pipeline in system _____

Oregon MCF miles _____

System MCF miles _____