



Small Water Transportation General Instructions Oregon Property Tax Report

When to file

File on or before **February 1, 2019**.

Where to file

Email your completed annual statement to:
utility@oregon.gov.

OR

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 February 1 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 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.

Small Water Transportation

Annual Report Instructions

The following instructions are intended to provide an overview of the annual reporting requirements under ORS 308.520 and ORS 308.525. Incomplete reports can be considered delinquent and subject to the penalties provided in ORS 308.030. Questions are encouraged and should be directed to:

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075
Email: utility@oregon.gov
Telephone: 503-945-8283

Pages 1 and 2

Provide all requested information as it applies to your business structure.

Page 3

Complete the balance sheet in the form provided or provide a copy of a current balance sheet with at least the same level of detail. A written explanation should be provided for any variance from the requested form.

Page 4

Complete the income statement in the form provided.

Page 5

Provide beginning and ending asset account balances for property and equipment in the appropriate classifications. Additions and retirements should be entered by class with details provided on a separate sheet as necessary. Details would include type of vessel, specific improvements to hull or engines, additions or acquisitions of terminal property, and so on, and the cost associated with the item. If all property is located within Oregon, the "Oregon Book Cost" columns may be skipped.

Page 6

Provide beginning depreciation reserve credit balances and credit charges for property and equipment in the appropriate classifications. Debits due to retirements and other debits should be entered and the year-end balance computed. Note the separate columns for "leased to others." These columns should only be used when necessary.

Page 7

List materials and supplies by Oregon location as of January 1.

List work in progress for terminal equipment by Oregon location as of January 1. Work in progress for floating equipment is reported as of January 1 on a separate form.

Page 8

Provide details for all terminal property and equipment. Copies of asset records or depreciation schedules may be substituted if asset locations are specified.

Page 9 and 10

These pages should be treated as one, with vessel information from line 1 on page 12 corresponding with vessel information on line 1 of page 13 and so on. Provide detail on all floating equipment and use the remarks section to provide additional information regarding usage or status of the individual asset.

Pages 11 and 12

Provide full details of your operation leases floating equipment or terminal property or equipment.

Page 13

Provide detail on any new or used vessels purchased or leased in the current reporting period that didn't appear in your report from the prior reporting period as well as any vessels sold or retired during the current reporting period.

Page 14

Provide details of revenue tons carried and revenue ton miles for all trips conducted during the reporting year. Copies of trip logs or other records clearly showing point of origination, terminus, county, tons carried, miles, and frequency may be substituted. If your operation is engaged in passenger service only, please substitute number of trips per location and trip miles for "Revenue tons carried" and "Revenue ton miles."

Page 15

Provide details of regular service runs including port locations, river mileposts (when available), and frequency of service.

If your operation includes ocean-going excursion ships, supply appropriate detail for those vessels.

Page 16

List work in progress for floating equipment as of January 1.

Summary

The information requested is necessary to arrive at an accurate and equitable estimate of value. Should you feel that important information hasn't been included in these pages, you're encouraged to provide a supplemental letter and any supporting documentation.



Annual Statement for Small Water Transportation

Must be postmarked by February 1, 2019

For Revenue use only	
Postmarked date	Date received
Extension date	

Declaration of property cost, operations, and other related information as of
January 1, 2019

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	

I authorize the exchange of confidential information for this return and any future returns via email. This form is effective on the date signed. Authorization terminates when the department receives written revocation notice.

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

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 February 1. **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				Fax
City	State	ZIP code	Email	

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

Mail or email 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

Email: utility@oregon.gov

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

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"/> ISP/IAP | _____ |
| <input type="checkbox"/> Cable television | _____ |
| <input type="checkbox"/> Satellite | _____ |

% of business

Water transportation:

- Large company
- Small company

Railroads:

- Class I
- Shortline
- Private car

Electric generation:

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

Company information

Report for the year ending December 31

1. Location of operations (include ports and waterways traveled) _____

Schedule B—General balance sheet

Report for the year ending December 31

Line no.	Description	Amount for current year	Amount for prior year
	Assets		
1	Cash		
2	Notes receivable		
3	Accounts receivable		
4	Materials and supplies		
5	Other current assets		
6	Property and equipment		
7	Less depreciation reserve		
8	Investment in nonoperating property		
9	Other investments		
10	Prepayments		
11	Other deferred debts		
12	Total assets		
	Liabilities and capital		
13	Notes payable		
14	Accounts payable		
15	Other current liabilities		
16	Accrued liabilities		
17	Long-term debt		
18	Deferred credits		
19	Capital stock		
20	Premium on capital stock		
21	Earned surplus		
22	Unearned surplus		
23	Retained earnings		
24	Total liabilities and capital		

Schedule C—Income and expense summary

Report for the year ending December 31

Line no.	Acct.	Description	Amount for current year	Amount for prior year
1		Water-line operating income		
2	300	Total water-line operating revenues		
3	400	Total water-line operating expenses		
4		Net revenue from water-line operations		
5		Other income		
6	502	Income from noncarrier operations		
7	503	Dividend income		
8	504	Interest income		
9	507	Miscellaneous income		
10	508	Profits from sale or disposition of property		
11		Other income (specify)		
12		Income adjustments (specify)		
13		Total other income		
14		Total income (line 4 plus line 13)		
15		Miscellaneous deductions from income		
16	523	Expenses of noncarrier operations		
17	524	Uncollectible accounts		
18	525	Losses from sale or disposition of property		
19	527	Miscellaneous income charges		
20		Total miscellaneous deductions		
21		Income before fixed charges (line 14 less line 20)		
22		Fixed charges		
23	528–9	Interest on debt		
24	530	Amortization of discount on long-term debt		
25		Total fixed charges		
26	531	Unusual or infrequent items—credit (debit)		
27		Income before income taxes (line 21 less line 25 less line 26)		
28		Provision for income taxes		
29	532	Income taxes from continuing operations		
30	533	Provisions for deferred taxes		
31		Total taxes		
32		Net income from continuing operations (line 27 less line 31)		
33		Extraordinary items and changes		
34	534	Income <loss> from operations of discontinued segments		
35	536	Gain <loss> from disposal of continued segments		
36	570	Extraordinary items—net credit (debit)		
37	590	Income taxes on extraordinary items—debit (credit)		
38	591	Provision for deferred taxes—extraordinary items		
39	592	Cumulative effect of changes in accounting principles		
40		Total extraordinary items and changes		
41				
42		Net income (line 32 less line 40)		

Notes and explanations:

Schedule D—Property and equipment

Report for the year ending December 31

Line no.	Acct.	Property class	System book cost					Oregon book cost		
			Beginning balance	Additions during year	Retirements during year	Transfers during year	Ending balance	Beginning balance	Changes during year	Ending balance
1		Owned property								
2	140	Floating transportation equipment								
3	141	Line equipment:								
4		Towboats								
5		Barges								
6		Other								
7	142	Harbor equipment (specify):								
8										
9										
10	143	Miscellaneous floating equipment								
11	144	Buildings and structures:								
12		Terminal buildings and docks								
13		Office, shop, and garage								
14		Other								
15	145	Equipment:								
16		Office equipment								
17		Terminal equipment								
18		Other								
19	146	Licensed automobiles and trucks								
20		Total transportation property								
21	147	Land								
22	148	Public improvements								
23	149	Construction work in progress:								
24		Total owned property								
25										
26		Leased property								
27	158	Improvements by class:								
28										
29										
30		Total leased property								
31		Total all property								

Schedule E—Depreciation reserve—General property

Report for the year ending December 31

List additions and deletions made during the year to “Depreciation reserve.” Supply separate entries for property that is used by the reporting company and property leased to others. Explain in detail any inconsistency between the “Additions during year” and charges to corresponding accounts in operating expenses (page 4, line 7).

Line no.	Acct.	Property class	Balance at beginning of year		Additions during year		Retirements during year		Transfers during year		Balance at close of year	
			Leased to other	Owned and used	Leased to other	Owned and used	Leased to other	Owned and used	Leased to other	Owned and used	Leased to other	Owned and used
1	141	Line equipment:										
2		Towboats										
3		Barges										
4		Other										
5	142	Harbor equipment (specify):										
6												
7												
8	143	Miscellaneous floating equipment										
9	144	Buildings and structures:										
10		Terminal buildings and docks										
11		Office, shop, and garage										
12		Other										
13	145	Equipment:										
14		Office equipment										
15		Terminal equipment										
16		Other										
17	146	Licensed automobiles and trucks										
18		Total										

Schedule F— Materials, supplies, and constructions work in progress

Report for the year ending December 31

Materials and supplies as of January 1

Line no.	Oregon	Location	Merchandise for resale	Other materials and supplies	Totals
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line no.	System	Location	Merchandise for resale	Other materials and supplies	Totals
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Construction work in progress as of January 1

Line no.	Oregon	County	Location	Cost at close of prior year	Cost at close of current year
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Line no.	System	State and county	Location	Cost at close of prior year	Cost at close of current year
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Schedule G—Terminal property and equipment

Report for the year ending December 31

Line no.	State	County	Location	Tax code area	Description of improvement or equipment	Character of title	Year of acquisition	Total investment to date	Total accrued depreciation	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										

Add additional pages if necessary.

Schedule H—Floating equipment

Report for the year ending December 31

Line no.	Name of vessel	Title*	Year acquired	Original cost	Hull material	USCG registry			
						Reg. length	Reg. beam	Depth	Net reg. dwt. tons
System									
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									
Oregon (if different than reported as System above)									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									

*Title: Designate title as (O) owned; (L) leased; (C) chartered; (E) acquired under an equipment trust; or (OL) owned but leased to others. Add additional pages if necessary.

Note to taxpayer: Treat as one page →

Schedule H—Floating equipment (continued)

Report for the year ending December 31

Line no.	Year hull built	Last major hull rebuild	Engine mfg.	Engine model	Number of engines and horsepower	Year engine put in service	Engine new/used when installed	Last major engine rebuild	Radio (R) radar (Rr) sonar (Sr) loran (Lr)	Remarks
System										
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										
Oregon (if different than reported as System above)										
26										
27										
28										
29										
30										
31										
32										
33										
34										
35										
36										
37										
38										

Add additional pages if necessary.

← Note to taxpayer: Treat as one page

Schedule I—Leased property

Report for the year ending December 31

Line no.	Lessor	Operating or capital lease	Description of property	Nature and location of use	Date lease began	Total annual payment
Floating: List all floating property rented, leased, chartered, or otherwise used for which respondent doesn't hold legal title.						
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
Nonfloating: List all nonfloating property rented, leased, chartered, or otherwise used including land, buildings, and equipment.						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						

Add additional pages if necessary.

Note to taxpayer: Treat as one page →

Schedule I—Leased property (continued)

Report for the year ending December 31

Line no.	Year built	Original cost	Accum. depreciation	Net book value	Current year depreciation	Residual value	Term of lease	Periodic payment	Interest rate
Floating: Supply cost and depreciation schedules and lease documents for all leased property when available.									
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
Nonfloating: Supply cost and depreciation schedules and lease documents for all leased property when available.									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									

Add additional pages if necessary.

← Note to taxpayer: Treat as one page

Schedule J—Changes in floating equipment

Report for the year ending December 31

Vessel purchases and leases

Provide detail on new or used vessels acquired through purchase, lease, or charter during the reporting period.

Line no.	Vessel name, type, condition, prior owner	Year built	Year acquired	Actual cost	Lease terms	Periodic payment	Interest rate
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

Vessel retirements and sales

Provide detail on vessel sales or retirements during the reporting period.

Line no.	Vessel name, type, condition, prior owner	Year built	Year acquired	Original cost	Net book value	Salvage or sale price	Gain/loss on sale
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							

Notes and explanations:

Schedule K – Tonnage movement by states

Report for the year ending December 31

*If passenger service only, please substitute number of trips per location and trip miles for “Revenue tons carried” and “Revenue ton miles.”

Line no.	Origin				Destination				Revenue ton carried*	Miles				Revenue ton miles*
	State	County	Locale	Tax code area	State	County	Locale	Tax code area		Oregon	Common	Washington	Idaho	
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														

Schedule L—Allocation information

Report for the year ending December 31

Services—Within the State of Oregon

Give the ports plied between or touched in regular runs and show the frequency of service on such runs, divided between outbound (from home port or principal terminus) and inbound. "Outbound" as applied to river service means downstream traffic. "Inbound" refers to upstream traffic.

Line no.	Ports plied between or touched	Frequency of service	
		Outbound	Inbound
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Ocean-going vessel allocation

For ocean-going excursion ships, please supply the following information for each vessel employed in Oregon service.

Line no.	Vessel	Miles		Days	
		Total miles traveled worldwide	Total miles traveled in Columbia/Snake/Willamette River system	Total days in service worldwide	Total days in service in Columbia/Snake/Willamette River system
1					
2					
3					
4					
5					
6	Total				

**Schedule M—Supplemental statement
declaration of floating equipment work in progress**

Report for the year ending December 31

Vessels and floating equipment in original construction, or undergoing repairs or renovations in excess of 10 percent of value, will be exempt from assessment if such construction or repairs are in process as of January 1 [ORS 308.256 (4)(a), revised 1999].

Name of vessel	Nature of work	Location of work	Estimated cost of work	Beginning date	Estimated date of completion