

2022 Form OR-COM Annual Statement Communications Oregon Property Tax Report

For Revenue use only	
Postmarked date	Date received
	Extension date

Must be postmarked by March 15, 2022

Declaration of property cost, operations, and other related information as of January 1, 2022

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) 308.524 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				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 name (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
Preparer name (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
Email: utility@dor.oregon.gov

**Please read instructions:
Publication 150-302-131-1**

Schedule A—General information

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

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	_____	_____

Schedule B—General information

1. Describe the communications services you provide.

2. Are you affiliated with any other company? If so, who? What is the ownership percentage of the parent/subsidiary relationship?

3. Provide a copy of your corporate structure.

	System	Oregon
4. Number of customers		
Residential—broadband		
Residential— all other		
All other— nonresidential		
Total		

5. ORS 308.671 Election—I elect the following exemption (select only one):
 1. Licenses granted by the Federal Communications Commission _____
 2. Franchises Rights _____
 3. Satellites that are used by the company to provide communication services directly to retail customers or that are being constructed for such use and Federal Communications Commission licenses to the use of the satellites to provide the communication services _____

6. **First-time filers only.** If you are a first-time filer, we will need a copy of your company’s balance sheets and income statements for the previous five years.

Schedule C – Balance sheet

Line no.	Assets	GAAP book costs*	
		System	Oregon
1	Current assets		
2	Cash		
3	Accounts receivable		
4	Materials and supplies		
5	Inventory held for resale		
6	Prepayments, other		
7	Total current assets		
8	Property, plant, and equipment		
9	Land		
10	Property, plant, and equipment (include computer software)		
11	Property, plant, and equipment under construction (CWIP)		
12	Grant property**		
13	Leasehold improvements		
14	Property held for future use		
15	Acquisition adjustment		
16	Vehicles		
17	Satellites		
18	Data centers		
19	Total communication plant		
20	Less accumulated depreciation		
21	Less accumulated depreciation - grant property**		
22	Less accumulated depreciation – data centers		
23	Less accumulated depreciation – vehicles		
24	Less accumulated depreciation – satellites		
25	Net communication plant		
26	Intangible***		
27	Goodwill		
28	FCC licenses – wireless		
29	Customer lists		
30	Franchise rights		
31	FCC licenses – satellites		
32	Other intangibles (describe)		
33	Total intangible plant (lines 27–32)		
34	Less accumulated amortization – goodwill		
35	Less accumulated amortization – FCC licenses		
36	Less accumulated amortization – customer lists		
37	Less accumulated amortization – franchise rights		
38	Less accumulated amortization – FCC licenses – satellites		
39	Less accumulated amortization – (all other)		
40	Net intangible plant		
41	Other		
42	Other property (describe)		
43	Less accumulated depreciation or amortization		
44	Net other property		
45	Total assets (lines 7, 25, 40, and 44)		

* GAAP book cost is defined as historical or original cost.

** Property obtained directly from grant funds that are capitalized on balance sheet (line 12) and attributable accumulated depreciation (line 21).

*** These have to be separated by type. The associated amortization needs to be reported by type as well.

Schedule C—Balance sheet (continued)

Line no.	Liabilities and equity	GAAP book costs*	
		System	Oregon
46	Current liabilities		
47	Notes payable		
48	Accounts payable		
49	Customers' deposits		
50	Taxes payable		
51	Total current liabilities (lines 47–50)		
52	Long-term debt (include current portion)		
53	Equity:		
54	Common stock		
55	Preferred stock		
56	Treasury stock		
57	Retained earnings		
58	Additional paid in capital		
59	Other credits (specify; enclose additional schedule)		
60	Total equity (lines 54–59)		
61	Total liabilities and stockholders' equity (lines 51, 52, and 60)		

* GAAP book cost is defined as historical or original cost.

**Schedule D—Oregon adjustments
additions and deletions for Oregon assets only**

Report for the year ending December 31

Line no.	Assets	GAAP book cost*	Accumulated depreciation or amortization	Net book
1	Additions (not included on Schedule C)			
2	Operating lease (real property)			
3	Operating lease (personal property)			
4	Leasehold improvements			
5	Other			
6	Deductions (included on Schedule C)			
7	Licensed vehicles			
8	Locally assessed property:			
9	Other			

*GAPP book cost is defined as historical or original cost.

Schedule E—Oregon operating lease schedule

Property leased from another party.

Line no.	Name of lessor	Year started	Lease term duration	Lease term remaining	Description of asset	Monthly lease expense	Yearly lease expense	Is the leased property capitalized on your balance sheet? (yes/no)	If yes, what is the capitalized cost?	Is the lease payment expensed on your income statement? (yes/no)	Who is responsible for property taxes? (Lessor/Lessee)
1											
2											
3											
4											
5											
6											
7											

Note: Don't include locally assessed property. Don't include leased fiber reported on Schedule N.

Comments:

Schedule F—Income statement

Report for the year ending December 31

Line no.	Item (a)	Amount for year (b)	
		System	Oregon*
Revenues*			
1	Service revenues		
2	Equipment revenues		
3	Other misc. revenues		
4	Uncollectible revenues		
5	Grant revenues (Schedule G)**		
6	Total operating revenues		
Expenses			
7	Repairs and maintenance expenses		
8	Cost of service		
9	Cost of equipment (COGS)		
10	Selling, general, and administrative expense		
11	Utilities		
12	Other misc. expense or deduction		
13	Depreciation and amortization expense		
14	Depreciation and amortization expense - grant property (Schedule G)**		
15	Operating taxes—other than taxes on income (Schedule H)		
16	Total expenses		
17	Net operating income		
Other income and expenses			
18	Miscellaneous income (Schedule I)		
19	Miscellaneous income charges (Schedule J)		
20	Interest expense		
21	Taxes on income—fed. and state income or corp. excise tax (Schedule H)		
22	Net income		

* Revenues—Customers whose billing address is located in Oregon will be considered to have Oregon revenue.

**Grant funds recorded as revenue if applicable (line 5) and depreciation expense attributed to grant property (line 14).

Note: Substitution of company-generated workpapers is acceptable.

Schedule G – Grants

Has company received any state or federal grants? For example: A-CAM, Business Oregon, RUS)

Yes No

If yes, please explain grant type and complete the remaining fields below. _____

	Oregon	System
Total grant property capitalized on balance sheet. (This must match line #12 on Schedule C.)	\$ _____	\$ _____
Accrued depreciation attributable to grant property. (This must match line #21 on Schedule C. If unknown, an estimate will be made based upon useful life of grant property.)	\$ _____	\$ _____
Grant amount received this year. (If booked as revenues, include in line #5 on Schedule F.)	\$ _____	\$ _____
Depreciation expense attributable to grant property. (This must match line #14 on Schedule F.)	\$ _____	\$ _____

Schedule H—Operating taxes

List operating taxes to agree in total with the amounts reported in Schedule F, lines 15 and 21.

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 F, line 15)	
Taxes on income (for corporations only)		
13	Federal income tax	
14	State corporation excise tax	
15	Subtotal (must agree with Schedule F, line 21)	
16	Total operating taxes	

Schedule I—Miscellaneous income

Line no.	Source of income (a)	Total revenues (b)	Total expenses less taxes (c)	Total taxes (d)	Net misc. income (e)
1					
2					
3					
4					
5					
6	Total (must agree with Schedule F, line 18)				

Schedule J—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)
1	Amortization of debt discount and expense	
2	Other:	
3		
4		
5		
6		
7		
8		
9	Total (must agree with Schedule F, line 19)	

Schedule K—Important changes

Report for the 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. (Please complete record of sale, merger, or acquisition schedule.)

3. Purchase or sale of an operating unit or system; plus associated property and transactions. (Please complete record of sale, merger, or acquisition schedule.)

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).

Schedule L – Contributions in aid of construction (CIAC)

Under ORS 308.517, we are 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 December 31 of the year for which this report is being filed:

	Oregon	System
Total contributions in aid of construction (CIAC) (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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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 M – Fiber strands sold or leased in Oregon

Fibers **sold, leased (IRU), or otherwise conveyed** to another party.

Purchaser/lessee	Lease term (years)	Effective date or change of possession	Annual lease payment	Monthly lease payment	Route		Is the underlying fiber capitalized on your balance sheet? (yes/no)	If yes, what is the historical capitalized cost?	If yes, what account is it in?	Who is responsible for property taxes?	Total number of fibers laid	Total number of fibers retained	Total number of fibers sold/ leased
					From	To							

Schedule N—Fiber strands purchased or leased in Oregon

Fibers purchased, leased (IRU), or otherwise conveyed from another party.

Seller/lessor	Lease term (years)	Effective date or change of possession	Annual lease payment	Monthly lease payment	Route		Is the underlying fiber capitalized on your balance sheet? (yes/no)	If yes, what is the historical capitalized cost?	If yes, what account is it in?	Who is responsible for property taxes?	Total number of fibers laid	Total number of fibers retained	Total number of fibers purchased/leased
					From	To							

Schedule O—Record of sale, merger, or acquisition

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

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, agreements, and any additional documentation)

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? _____

Schedule P—Company apportionment information

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.

Property ID*	TCA ID	County ID**	Tax code area	TCA old	County reference	PCM	TCA description	Lat long	TCA miles	Cost

*Please include all 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.
 **The following page contains a list of Oregon counties, along with their individual county IDs.

County numbering formats for apportionment

County	County ID	Tax Code Area Format	County Reference Format
Baker	1	XXXX	XXXXXX
Benton	2	XXXX	XXXXXX
Clackamas	3	XXX-XXX	UXXXXXXXX
Clatsop	4	XXXX or XJXX	XXXXX
Columbia	5	XXXX	X or XX, or XXX
Coos	6	XXXX	VARIOUS
Crook	7	XX	XXXXX
Curry	8	X-X or XX-X	UXXXXX
Deschutes	9	XXXX	X or XX or XXX
Douglas	10	XXXXX	UXXXXX or UXXXXXXXX
Gilliam	11	XXXX	XXXXX
Grant	12	XXXX	XXXXXX
Harney	13	XXXX	XXXXX
Hood River	14	XXXX	XXXXXX
Jackson	15	XXXX	VARIOUS
Jefferson	16	XXXX	XXXXX or XXXXXX
Josephine	17	XX	UXXXXXXXX
Klamath	18	XX	XXXXX or XXXXXX
Lake	19	XXX or XXXX	XXXXX
Lane	20	XXXXX	XXXXXXXX
Lincoln	21	XXX	UXXXXXXXX
Linn	22	XXXXX	XXXXXX
Malheur	23	X or XX or XXX	XXXXXX
Marion	24	XXXX	UXXXXXXXX
Morrow	25	XXXX	XXXXX
Multnomah	26	XXX	UXXXXXXXX
Polk	27	XXXX	X or XX or XXX
Sherman	28	XX or XXX	XXXXX
Tillamook	29	XXXX	X or XX
Umatilla	30	XXXX	XX or XXX
Union	31	XXXX	U-XXX XXXXXX
Wallowa	32	X or XX or XXX or XXXX	XXXXXX
Wasco	33	X or XX or XXX or XXXX	XXXXX
Washington	34	XXX.XX	UXXXXXXXX
Wheeler	35	X or XX	XXXXX
Yamhill	36	X.X or X.XX or XX.X or XX.XX	XXXXXX