

2022 Form OR-SCR Annual Statement Small 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.)	
Owner, officer, or authorized agent signature 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 150-302-132-1**

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: % of business

- Small Communications _____
- Wireless _____
- Tower aggregators _____
- Local exchange _____
- Wire and cable _____
- CLEC _____
- ISP/IAP _____
- Cable television _____
- Satellite _____

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

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

2. 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 _____

3. **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 B—General 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	Leasehold improvements		
13	Property held for future use		
14	Acquisition adjustment		
15	Vehicles		
16	Satellites		
17	Data centers		
18	Total communication plant		
19	Less accumulated depreciation		
20	Less accumulated depreciation—data centers		
21	Less accumulated depreciation—vehicles		
22	Less accumulated depreciation—satellites		
23	Net communication plant		
24	Intangible**		
25	Goodwill		
26	FCC licenses—wireless		
27	Customer lists		
28	Franchise rights		
29	FCC licenses—satellites		
30	Other intangibles (describe)		
31	Total intangible plant (lines 25–30)		
32	Less accumulated amortization—Goodwill		
33	Less Accumulated amortization—FCC licenses		
34	Less Accumulated amortization—customer lists		
35	Less Accumulated amortization—franchise rights		
36	Less Accumulated amortization—FCC licenses—satellites		
37	Less Accumulated amortization—(all other)		
38	Net intangible plant		
39	Other assets (describe)		
40	Total assets (lines 7, 23, 38, and 39)		

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

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

Schedule B – General balance sheet (continued)

Line no.	Liabilities and equity	GAAP book costs*	
		System	Oregon
41	Current liabilities		
42	Notes payable		
43	Accounts payable		
44	Customers' deposits		
45	Taxes payable		
46	Total current liabilities (lines 42–45)		
47	Long-term debt (include current portion)		
48	Equity		
49	Common stock		
50	Preferred stock		
51	Treasury stock		
52	Retained earnings		
53	Additional paid in capital		
54	Other credits (specify; enclose additional schedule)		
55	Total equity (lines 49–54)		
56	Total liabilities and stockholders' equity (lines 46, 47, and 55)		

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

Schedule D—Income statement

Report for the year ending December 31

Line no.		System	Oregon
	Operating revenues		
1	Service revenues		
2	Equipment revenues		
3	Other misc. revenues (describe)		
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	Distributions to partners, parent company, etc.		
11	Other misc. expense or deduction (describe)		
	Subtotal operating expenses		
12	Depreciation expense		
13	Amortization expense—FCC license		
14	Amortization expense—all other		
15	Operating taxes—other than taxes on income		
16	Operating taxes—fed. and state income or corp. excise tax		
17	Total revenue deductions		
18	Operating income		
	Nonoperating income and expenses		
19	Miscellaneous income (misc. income schedule)		
20	Miscellaneous income charges (misc. income charges schedule)		
21	Interest expense		
22	Net income		

Note: Substitution of company-generated workpapers is acceptable.

Schedule E – Miscellaneous income

Line no.	Source of income (a)	System (b)	Expenses less taxes (c)	Total taxes (d)	Net misc. income (e)
1					
2					
3					
4					
5					
6	Total (must agree with Income statement, line 16)				

Schedule F – 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 Income statement, line 17)	

Note: Substitution of company-generated workpapers is acceptable.

Schedule G—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? _____

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

Schedule I— Oregon original cost detail by year of acquisition

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.

Year	License	Planning & engineering	Other intangible plant	Land	Buildings	Towers	Other structures & leasehold improvements	Base station radio equipment	Antenna & transmission equipment	Microwave radio equipment	Auxiliary power equipment	General purpose computers and software	Furniture and fixtures	Office equipment	Phones, radios, and/or pagers	Analog COE, switch, etc. equipment	Digital COE switch, etc. equipment	Licensed vehicles	Total cost by year
2020																			
2019																			
2018																			
2017																			
2016																			
2015																			
2014																			
2013																			
2012																			
2011																			
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2003																			
2002																			
2001																			
2000																			
1999																			
1998																			
1997																			
Prior																			
Total cost																			
Total accum. dep. or amort. reserve																			
Total net cost																			