



Energy

General Instructions

Oregon Property Tax Report

When to file

File on or before **March 15, 2020**. If this day falls on a **Saturday, or on a Sunday or any legal holiday, the time specified shall be extended to include the next business day.**

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 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 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, 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 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.



Annual Statement for Energy

Must be postmarked by March 15, 2020

Declaration of property cost, operations, and other related information as of
January 1, 2020

| For Revenue use only | |
|----------------------|----------------|
| Postmarked date | Date received |
| | Extension date |

| | | | |
|----------------|-------|---|--|
| 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 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 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

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—General balance sheet

| Account no. | Assets and other debits | Balance at beginning of year | Balance at end of year |
|-------------|--|------------------------------|------------------------|
| | Utility plant: | | |
| 101 | Electric plant in service | | |
| 102 | Electric plant purchased or sold | | |
| 104 | Electric plant leased to others | | |
| 105 | Electric plant held for future use | | |
| 106 | Completed construction not classified | | |
| 107 | Construction work in progress | | |
| 114 | Electric plant acquisition adjustments | | |
| 118 | Other utility plant | | |
| | Total utility plant | | |
| | Less: Depreciation and amortization | | |
| | Net utility plant | | |
| | Other property and investments: | | |
| 121 | Nonutility property | | |
| 122 | Depreciation on nonutility property—credit | | |
| 123 | Investments in associated organizations | | |
| 124 | Other investments | | |
| 125 | Restricted funds | | |
| | Total other property and investments | | |
| | Current and accrued assets: | | |
| 131 | Cash—general | | |
| 132 | Cash—REA loan funds | | |
| 134 | Special deposits | | |
| 135 | Working funds | | |
| 136 | Temporary cash investments | | |
| 141 | Notes receivable | | |
| 142 | Consumer accounts receivable | | |
| 143 | Other accounts receivable | | |
| 144 | Provision for uncollectible receivables—credit | | |
| 145 | Notes receivable from associated companies | | |
| 146 | Accounts receivable from associated companies | | |
| 151 | Fuel stock | | |
| 152 | Fuel stock expenses undistributed | | |
| 154 | Materials and supplies—electric | | |
| 155 | Materials and supplies—merchandise | | |
| 163 | Stores expense undistributed | | |
| 165 | Prepayments | | |
| 171 | Interest and dividends receivable | | |
| 172 | Rents receivable | | |
| 174 | Miscellaneous current and accrued assets | | |
| | Total current and accrued assets | | |
| | Deferred debits: | | |
| 176 | Loans available from REA—construction | | |
| 177 | Loans available from REA—installation | | |
| 180 | Retirement work in progress | | |
| 181 | Unamortized loan expense | | |
| 182 | Extraordinary property losses | | |
| 183 | Preliminary survey and investigation charges | | |
| 184 | Clearing accounts | | |
| 186 | Miscellaneous deferred debits | | |
| | Total deferred debits | | |
| | Total assets and other debits | | |

Schedule B – General balance sheet (continued)

| Account no. | Assets and other debits | Balance at beginning of year | Balance at end of year |
|-------------|---|------------------------------|------------------------|
| | Equities and margins: | | |
| 200 | Memberships | | |
| 201 | Patronage capital | | |
| 208 | Donated capital | | |
| 211 | Consumers' contributions for debt services | | |
| 215 | Appropriated margins | | |
| 217 | Retired capital credits—gains | | |
| 218 | Capital gains and losses | | |
| 219 | Other margins and equities | | |
| | Total equities and margins | | |
| | Long-term debt: | | |
| 221 | Bonds | | |
| 223 | Advances from associated companies | | |
| 224 | Long-term debt—REA constructions | | |
| 225 | Long-term debt—REA installation | | |
| 226 | Interest accrued—deferred—REA construction | | |
| 227 | Advance payments unapplied debts | | |
| 228 | Other long-term debt | | |
| | Total long-term debt | | |
| | Current and accrued liabilities: | | |
| 231 | Notes payable | | |
| 232 | Accounts payable | | |
| 233 | Notes payable to associated companies | | |
| 234 | Accounts payable to associated companies | | |
| 235 | Consumers' deposits | | |
| 236 | Taxes accrued | | |
| 237 | Interest accrued | | |
| 238 | Patronage capital and patronage refunds payable | | |
| 239 | Matured long-term debt | | |
| 240 | Matured interest | | |
| 241 | Tax collections payable | | |
| 242 | Miscellaneous current and accrued liabilities | | |
| | Total current and accrued liabilities | | |
| | Deferred credits: | | |
| 252 | Consumer advances for construction | | |
| 253 | Consumers' energy prepayments | | |
| 254 | Other deferred credits | | |
| | Miscellaneous deferred credits | | |
| | Total deferred credits | | |
| | Reserves: | | |
| 265 | Miscellaneous operating reserves | | |
| | Contributions in aid of construction: | | |
| 271 | Contributions in aid of construction | | |
| | Total liabilities and other credits | | |

Schedule C—Income statement

Report for the year ending December 31

| Line no. | Item (a) | Amount for year (b) | |
|----------|---|---------------------|---------------|
| | | Cost other utility | Total utility |
| | Operating revenues | | |
| 1 | Operating revenues | | |
| | Operating expenses | | |
| 2 | Operating expenses | | |
| 3 | Maintenance expenses | | |
| 4 | Depreciation expenses | | |
| 5 | Amortization and depletion of utility plant | | |
| 6 | Regulatory debits | | |
| 7 | (Less) regulatory credits | | |
| 8 | Taxes other than income taxes | | |
| 9 | Income taxes—federal | | |
| 10 | Income taxes—other | | |
| 11 | Provision of deferred income taxes | | |
| 12 | (Less) provision for deferred income taxes | | |
| 15 | Total utility operating expenses | | |
| 16 | Net utility operating income | | |
| | Nonoperating income and expenses | | |
| 17 | Miscellaneous income | | |
| 18 | Miscellaneous income charges | | |
| 19 | Interest expense | | |
| 20 | Net income | | |



Schedule F—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 | | | | | |
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| 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.

** Deed record, department order, or PCM may be referenced in lieu of total description.