



Large Communications (Broadcaster) General Instructions Oregon Property Tax Report

When to file

File on or before **March 15, 2021**. 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, 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:

“...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. If you want to communicate via email, sign the authorization line on page 1 of your annual statement so we can send your confidential information via email.



Annual Statement

for Large Communications (Broadcaster)

Must be postmarked by March 15, 2021

Declaration of property cost, operations, and other related information as of
January 1, 2021

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) 308.524 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 is (indicate whether individual, partnership, corporation, etc.)				
Signature of owner, officer, or authorized agent				Date
X 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

Email: utility@oregon.gov

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:

- Communications: % of business**
- Radio broadcaster _____
 - TV broadcaster _____
 - Satellite broadcaster _____
 - Other _____

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.

- 4. ORS 308.671 Election—I elect the following exemption (select only one):
 - 1. Licenses granted by the Federal Communications Commission _____
 - 2. Franchise 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 _____

- 5. **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	Leasehold improvements		
13	Property held for future use		
14	Acquisition adjustment		
15	Licensed vehicles		
16	Satellites		
17	Data centers		
18	Total communication plant		
19	Less accumulated depreciation		
20	Less accumulated depreciation—data centers		
21	Less accumulated depreciation—licensed vehicles		
22	Less accumulated depreciation—satellites		
23	Net communication plant		
24	Intangible**		
25	Goodwill		
26	FCC licenses		
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 C – 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—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

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.

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	Total operating revenues		
Expenses			
6	Repairs and maintenance expenses		
7	Cost of service		
8	Cost of goods sold (COGS)		
9	Selling, general, and administrative expense		
10	Utilities		
11	Other misc. expense or deduction		
12	Depreciation and amortization expense		
13	Operating taxes—other than taxes on income (Schedule G)		
14	Total expenses		
15	Net operating income		
Other income and expenses			
16	Miscellaneous income (Schedule H)		
17	Miscellaneous income charges (Schedule I)		
18	Interest expense		
19	Taxes on income—fed. and state income or corp. excise tax (Schedule G)		
20	Net income		

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

Note: Substitution of company-generated workpapers is acceptable.

Schedule G—Operating taxes

List operating taxes to agree in total with the amounts reported in Schedule F, lines 13 and 19.

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 13)	
Taxes on income (for corporations only)		
13	Federal income tax	
14	State corporation excise tax	
15	Subtotal (must agree with Schedule F, line 19)	
16	Total operating taxes	

Schedule H—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 16)				

Schedule I—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 17)	

Schedule J—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	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 reference numbers

County	County ID
Baker	1
Benton	2
Clackamas	3
Clatsop	4
Columbia	5
Coos	6
Crook	7
Curry	8
Deschutes	9
Douglas	10
Gilliam	11
Grant	12
Harney	13
Hood River	14
Jackson	15
Jefferson	16
Josephine	17
Klamath	18
Lake	19
Lane	20
Lincoln	21
Linn	22
Malheur	23
Marion	24
Morrow	25
Multnomah	26
Polk	27
Sherman	28
Tillamook	29
Umatilla	30
Union	31
Wallowa	32
Wasco	33
Washington	34
Wheeler	35
Yamhill	36