Large Communications
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 communications companies**: A copy of the wire and cable mileage summary by tax code as of January 1 (ORS 308.645).
- **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 requirsement**. 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.

OREGON DEPARTMENT OF REVENUE

For Revenue use only	
Postmarked date	Date received
	Extension date

Annual Statement

for Large Communications

Must be postmarked by March 15, 2020

Declaration of property cost, operations, and other related information as of

January 1, 2020

Business name		Business email address or website address
Street address		Is this a change of address? ☐ Yes ☐ 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:

Please read instructions on previous sheet

Valuation Section
Property Tax Division
Oregon Department of Revenue
PO Box 14600
Salem OR 97309-5075

Email: utility@oregon.gov

Schedule A—General information

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

Communications:	**% of business**
☐ Mobile radio	_____
☐ Wireless	_____
☐ Tower aggregators	_____
☐ Local exchange	_____
☐ Wire and cable	_____
☐ CLEC	_____
☐ ISP/IAP	_____
☐ Cable television	_____
☐ 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	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 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
1							
2							
3							
4							
5							
6							
7							

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

Comments:

Schedule F—Income statement

Report for the year ending December 31

Line no.	Item (a)	Amount for year (b)	
	Revenues*	System	Oregon*
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 equipment (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—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 K—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?	☐ Yes ☐ 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?	☐ Yes ☐ 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 L—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 M—Fiber strands purchased or leased in Oregon

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

Seller/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—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**	Address or location of property	Use of property	Name of owner
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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.
(3) Water transportation companies may omit watercraft if they are otherwise reported on pages 932–933.
** Deed record, department order, or PCM may be referenced in lieu of total description.

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 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