



Private Railcar 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 that “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:

“...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 all annual statements be electronically filed. 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’re submitting electronically. Electronic forms in Microsoft Excel format are now located at 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 Private Railcar

Must be postmarked by March 15, 2021

For Revenue use only	
Postmarked date	Date received
Extension date	

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

Business name		Business email address or website address	
Street address		Federal Employer ID	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 enclosed 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:

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—Description of cars acquired new

Report for the year ending December 31

Instructions

- If your company is new to Oregon this year, list all cars that were acquired new in all years before January 1 of the current year for which your company will be liable for property taxes.
- If your company filed in Oregon last year, you may list only changes to the fleet (that is, additions and retirements of cars acquired new since last filing). **Note if you are only filing changes.**
- Report costs of additions or improvements.
- Send a complete fleet list.

Car numbers	*Status	Reporting marks	AAR mechanical designation	Car type	Year built	Number of cars	Original cost new	Year of improvement	Cost of improvement
						Total	\$		\$

*Status— O=owned
L=leased
M=managed

Schedule C—Description of cars acquired used

Report for the year ending December 31

Instructions

- If your company is new to Oregon this year, list all cars that were acquired used in all years prior to January 1 of the current year for which your company will be liable for property taxes.
- If your company filed in Oregon last year, you may list only changes to the fleet, (that is, additions and retirements of cars acquired used since last filing). **Note if you are only filing changes.**

Car numbers	*Status	Reporting marks	Car type	AAR mechanical designation	Year built	Year purchased	Number of cars	Cost		Year of improvement	Cost of improvement
								Acquisition cost	Historical cost when built (if known)		
							Total	\$	\$		\$

*Status— O=owned
L=leased
M=managed

Schedule D—Number of cars operated (Total fleet)

	System	Oregon
1. Total number of cars in fleet acquired new		
2. Total number of cars in fleet acquired used		
3. Average number of cars held in dead storage for the 12-month period (not including scrap)		
4. Cars held for scrap metal or being scrapped.....	()	
5. Cars undergoing repairs (ORS 308.665, see Schedule F).....	()	
6. Total number of cars operated; sum of lines 1, 2, and 3.....		
7. Locations in Oregon where cars are held in storage _____		

Schedule E—Railroad cars sold or salvaged

Report for the year ending December 31

Complete a separate sheet for each sale or purchase transaction.

1. Is this a sale or a purchase? _____
2. Name of buyer, or if a purchase, name of seller: _____
3. Effective date of sale: _____
4. Total sale price: _____
5. Cash to seller: _____ Debt term: Interest rate: _____

Description of sold or purchased cars: _____

Serial numbers by age group and car type code	Reporting marks	AAR mechanical designation	Year built	Year acquired	Cost		Betterments		Number of cars	Condition of cars
					Acquisition cost	Historical cost when built (if known)	Year	Cost		

List any conditions which may have affected the sale.

1. Were cars leased by the purchaser prior to the sale? _____
2. Was the seller forced to sell? _____
3. Is there an agreement for the seller to provide service or betterments to cars after the sale? _____
4. What type of commodities are being transported in purchased/sold cars? _____
5. Other: _____

Schedule F—Exemption for cars undergoing repairs

Pursuant to paragraph (4) below, the following information must be provided before any such exemption may be granted:

1. Total car days—enter the sum of car days spent at repair yards in Oregon for cars undergoing repairs described in paragraph (2);
2. Total car-miles—enter the total car-miles generated in Oregon by cars being transported to or from a repair facility in Oregon for work described in paragraph (2). Such miles should be included in both total Oregon miles and system miles on Schedule G.

1. Total car days:

2. Total car-miles:

Name of yard(s):

308.665 Railroad car exemption. (1) During the period of time described in subsection (3) of this section, railroad cars owned by private car companies undergoing major work including remodeling, renovation, conversion or repairs shall be exempt from taxation.

(2) For purposes of this section, the term “major work” shall include all remodeling, renovation, conversion, reconversion or repairs to a railroad car in which the total labor expended for such work exceeds 10 man hours.

(3) The exemption described in subsection (1) of this section shall apply for the period of time in which the railroad cars are awaiting or undergoing major work or are awaiting transportation to or from or are being transported to or from a facility performing such major work.

(4) No exemption under subsection (1) of this section shall be allowed unless the department is furnished sufficient documentary information to prove that the claimant is entitled to the exemption.

Schedule G—Car mileage for the past two years

Name of railroad	Current year		Previous year	
	System	Oregon**	System	Oregon**
Burlington Northern Santa Fe				
Union Pacific				
Central Oregon and Pacific				
Portland and Western				
Willamette and Pacific				
Other*:				
Total Oregon mileage				
Total system mileage**				

* List other railroad mileage in Oregon.

** Indicate both loaded and empty mileage.