



Regulated Electric 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:

“...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 file all annual statements electronically. 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 Regulated Electric

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 | | | 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

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

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 | _____ |

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

Schedule B – Company reporting schedule of rate base utility plant by state*

Date of last approved rate case: _____

| | Individual states | Book value PPE gross | Rate base | |
|-------|-------------------|----------------------|-----------|-----|
| | | | Gross | Net |
| i.e.: | Oregon | | | |
| | Washington | | | |
| | Idaho | | | |
| | Utah | | | |
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| | Total | | | |

* This form may be substituted with the "Results of Operations Summary" filed with the Oregon Public Utility Commission.

Schedule C—Electric plant in service, accounts 101, 102, 103, and 106

Report for the year ending December 31

1. Report below the original cost of electric plant in service according to the prescribed accounts.
2. In addition to Account 101, electric plant in service (classified), this page and the next include Account 102, electric plant purchased or sold; Account 103, experimental electric plant unclassified; and Account 106, completed construction not classified—electric.
3. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts.
4. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary.
5. For Account 399, state the nature and use of plant included in this account and if substantial in amount.
6. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchaser, and date of transaction.

| Line no. | Account | Balance at end of year—system | Balance at end of year—Oregon |
|----------|--|-------------------------------|-------------------------------|
| 1 | 1. Intangible plant: | | |
| 2 | Organization (301) | | |
| 3 | Franchises and consents (302) | | |
| 4 | Miscellaneous intangible plant (303) | | |
| 5 | Total intangible plant (enter total of lines 2, 3, and 4) | | |
| 6 | 2. Production plant: | | |
| 7 | A. Steam production plant | | |
| 8 | Land and land rights (310) | | |
| 9 | Structures and improvements (311) | | |
| 10 | Boiler plant equipment (312) | | |
| 11 | Engines and engine-driven generators (313) | | |
| 12 | Turbogenerator units (314) | | |
| 13 | Accessory electric equipment (315) | | |
| 14 | Misc. power plant equipment (316) | | |
| 15 | Steam plant ARO (317) | | |
| 16 | Total steam production plant (enter total lines 8–15) | | |
| 17 | B. Nuclear production plant | | |
| 18 | Land and land rights (320) | | |
| 19 | Structures and improvements (321) | | |
| 20 | Reactor plant equipment | | |
| 21 | Turbogenerator units (323) | | |
| 22 | Accessory electric equipment (324) | | |
| 23 | Misc. power plant equipment (322) | | |
| 24 | Nuclear plant ARO (326) | | |
| 25 | Total nuclear production plant (enter total of lines 18–24) | | |
| 26 | C. Hydraulic production plant | | |
| 27 | Land and land rights (330) | | |
| 28 | Structures and improvement (331) | | |
| 29 | Reservoirs, dams, and waterways (332) | | |
| 30 | Water wheels, turbines, and generators (333) | | |
| 31 | Accessory electric equipment (334) | | |
| 32 | Misc. power plant equipment (335) | | |
| 33 | Roads, railroads, and bridges (336) | | |
| 34 | Hydro plant ARO (337) | | |
| 35 | Total hydraulic production plant (enter total lines of 27–34) | | |
| | | | |
| | | | |
| | | | |
| | | | |

This page corresponds with FERC pages 204–207.

Schedule C—Electric plant in service, accounts 101, 102, 103, and 106 (continued)

Report for the year ending December 31

| Line no. | Account | Balance at end of year—system | Balance at end of year—Oregon |
|----------|---|-------------------------------|-------------------------------|
| 36 | D. Other production plant | | |
| 37 | Land and land rights (340) | | |
| 38 | Structures and improvements (341) | | |
| 39 | Fuel holders, products, and accessories (342) | | |
| 40 | Prime movers (343) | | |
| 41 | Generators (344) | | |
| 42 | Accessory electric equipment (345) | | |
| 43 | Misc. power plant equipment (346) | | |
| 44 | Other production ARO (347) | | |
| 45 | Total other production plant (enter total of lines 41–48) | | |
| 46 | Total production plant (enter total of lines 16, 25, 35, and 49) | | |
| 47 | 3. Transmission plant | | |
| 48 | Land and land rights (350) | | |
| 49 | Structures and improvements (352) | | |
| 50 | Station and equipment (353) | | |
| 51 | Towers and fixtures (354) | | |
| 52 | Poles and fixtures (355) | | |
| 53 | Overhead conductors and devices (356) | | |
| 54 | Underground conduit (357) | | |
| 55 | Underground conductors and devices (358) | | |
| 56 | Roads and trails (359) | | |
| 57 | Transmission plant ARO (359.1) | | |
| 58 | Total transmission plant (enter total of lines 52–61) | | |
| 59 | 4. Distribution plant | | |
| 60 | Land and land rights (360) | | |
| 61 | Structures and improvements (361) | | |
| 62 | Station equipment (362) | | |
| 63 | Storage battery equipment (363) | | |
| 64 | Poles, towers, and fixtures (364) | | |
| 65 | Overhead conductors and devices (365) | | |
| 66 | Underground conduit (366) | | |
| 67 | Underground conductors and devices (367) | | |
| 68 | Line transformers (368) | | |
| 69 | Services (369) | | |
| 70 | Meters (370) | | |
| 71 | Installations on customers' premises (371) | | |
| 72 | Leased property on customer premises (372) | | |
| 73 | Street lighting and signal system (373) | | |
| 74 | Distribution ARO (374) | | |
| 75 | Total distribution plant (enter total of lines 64–78) | | |
| 76 | 5. General plant | | |
| 77 | Land and land rights (389) | | |
| 78 | Structures and improvements (390) | | |
| 79 | Office furniture and equipment (391) | | |
| 80 | Transportation equipment (392) | | |
| 81 | Stores' equipment (393) | | |
| 82 | Tools, shop, and garage equipment (394) | | |
| 83 | Laboratory equipment (395) | | |
| 84 | Power-operated equipment (396) | | |
| 85 | Communication equipment (397) | | |
| 86 | Miscellaneous equipment (398) | | |
| 87 | General plant ARO (399.1) | | |
| 88 | Subtotal (enter total of lines 81–91) | | |
| 89 | Other tangible property (399) | | |
| 90 | Total general plant (enter total of lines 92 and 93) | | |
| 91 | | | |
| 92 | Total (Accounts 101 and 106) | | |

This page corresponds with FERC pages 204–207.

Schedule C—Electric plant in service, accounts 101, 102, 103, and 106 (continued)

Report for the year ending December 31

| Line no. | Account | Balance at end of year—system | Balance at end of year—Oregon |
|----------|--|-------------------------------|-------------------------------|
| 93 | Total (Accounts 101 and 106) | | |
| 94 | | | |
| 95 | Electric plant purchase (102) | | |
| 96 | (less) Electric plant sold (102) | | |
| 97 | Experimental plant unclassified (103) | | |
| 98 | | | |
| 99 | Total electric plant in service | | |
| 100 | | | |
| 101 | | | |
| 102 | | | |
| 103 | Other tangible property (399) | | |
| 104 | (detail of plant included in above total) | | |
| 105 | Coal mine land and land rights (399.2) | | |
| 106 | Coal mine structures and improvements (399.3) | | |
| 107 | Coal mine equipment (399.4) | | |
| 108 | Coal mine transportation equip. (399.5) | | |
| 109 | Coal mine office and miscellaneous equipment (399.6) | | |
| 110 | Coal mine development (399.7) | | |
| 111 | Coal mine capital leases (399.8) | | |
| 112 | Coal mine ARO (399.9) | | |
| 113 | | | |
| 114 | Total coal mine property | | |
| 115 | | | |
| 116 | | | |
| 117 | | | |
| 118 | | | |
| 119 | Other utility property (118) | | |
| 120 | Steam heating | | |
| 121 | Intangible plant | | |
| 122 | Organization (118.1) | | |
| 123 | Franchises and consents (118.2) | | |
| 124 | Total intangible plant | | |
| 125 | Production plant | | |
| 126 | Land and land rights (118.3) | | |
| 127 | Structures and improvements (118.31 and 118.931) | | |
| 128 | Boiler plant and equipment (118.32) | | |
| 129 | Miscellaneous plant and equipment (118.33 and 188.933) | | |
| 130 | Total production plant | | |
| 131 | Distribution plant | | |
| 132 | Land and land rights (118.4) | | |
| 133 | Structures and improvements (118.41) | | |
| 134 | Mains and services (118.42) | | |
| 135 | Meters and regulators (118.43) | | |
| 136 | Miscellaneous distribution equipment (118.44) | | |
| 137 | Miscellaneous equipment (118.58) | | |
| 138 | Total distribution plant | | |
| 139 | Total steam plant (118) | | |
| 140 | | | |
| 141 | Total plant in service—electric and steam | | |
| 142 | | | |
| 143 | | | |
| 144 | | | |
| 145 | | | |
| 146 | | | |

This page corresponds with FERC pages 204–207.

Schedule D—Summary of utility plant: Electric and gas utility companies

Report for the year ending December 31

| Line no. | Description | Account or page # | System | | Oregon | |
|----------|---|-------------------|--------------|------------|--------------|------------|
| | | | Current year | Prior year | Current year | Prior year |
| 1 | Plant in service | | | | | |
| 2 | Intangibles | 301–303 | | | | |
| 3 | Production | 310–346 | | | | |
| 4 | Transmission | 350–359 | | | | |
| 5 | Distribution | 360–373 | | | | |
| 6 | General plant | 389–399 | | | | |
| 7 | Total (lines 2–6) | 101 | | | | |
| 8 | | | | | | |
| 9 | Property under capital leases | 101.1 | | | | |
| 10 | Electric plant purchased or sold | 102 | | | | |
| 11 | Completed construction not classified | 106 | | | | |
| 12 | Experimental plant | 103 | | | | |
| 13 | Total (lines 7–12) | | | | | |
| 14 | Leased to others | 104 | | | | |
| 15 | Property held for future use | 105 | | | | |
| 16 | Construction work in progress | 107 | | | | |
| 17 | Acquisition adjustment | 114 | | | | |
| 18 | Other utility plant (included in 101 above) | 118 | | | | |
| 19 | Total utility plant (lines 13–18) | 101–114 | | | | |
| 20 | | | | | | |
| 21 | Accumulated depreciation | 108 and 111 | | | | |
| 22 | Accumulated amortization | 111 | | | | |
| 23 | Amortization of acquisition adjustment | 115 | | | | |
| 24 | | | | | | |
| 25 | Total accum., deprec. and amortiz. | 108 and 111 | | | | |
| 26 | | | | | | |
| 27 | Net utility plant (lines 19–25) | Page 200 | | | | |
| 28 | | | | | | |
| 29 | Nuclear fuel | 120.1–4 | | | | |
| 30 | Accumulated nuclear fuel amortization | 120.5 | | | | |
| 31 | Net nuclear fuel | | | | | |
| 32 | | | | | | |
| 33 | Net utility plant (lines 27 and 31) | Page 110 | | | | |
| 34 | | | | | | |
| 35 | Fuel stocks—coal | 151–152 | | | | |
| 36 | Fuel stocks—other | 151–152 | | | | |
| 37 | Material and supplies | 154 | | | | |
| 38 | Stores expense undistributed | 163 | | | | |
| 39 | Total M&S plus fuel stocks | | | | | |
| 40 | | | | | | |
| 41 | Gas stored—current | 164.1 | | | | |
| 42 | Other op. assets (attach details) | | | | | |
| 43 | | | | | | |
| 44 | Total property (lines 33, 39–42) | | | | | |
| 45 | | | | | | |
| 46 | Contribution in aid of construction: | | | | | |
| 47 | Credits to plant accounts | | | | | |
| 48 | Est. accumulated depreciation | | | | | |
| 49 | Net CIAC plant credit | | | | | |
| 50 | | | | | | |
| 51 | Total property plus CIAC (lines 44 and 49) | | | | | |

Schedule D—Summary of utility plant: Electric and gas utility companies (continued)

Report for the year ending December 31

| Line no. | Description | Account or page # | System | | Oregon | |
|----------|---|-------------------|--------------|------------|--------------|------------|
| | | | Current year | Prior year | Current year | Prior year |
| 52 | Exempt or deductible property | | | | | |
| 53 | Other exempt property (HCLD) <i>Describe:</i> _____ | | | | | |
| 54 | Other M&S | 156 | | | | |
| 55 | Nuclear materials held for sale | 157 | | | | |
| 56 | Gas stored—current | 164.1 | | | | |
| 57 | Gas stored—non-current | 117 | | | | |
| 58 | | | | | | |
| 59 | Intangibles (in service and CWIP) | | | | | |
| 60 | (net amortization) | | | | | |
| 61 | | | | | | |
| 62 | Licensed vehicles—cost | | | | | |
| 63 | Accrued deprec. and amortiz.—licensed vehicles | | | | | |
| 64 | Net licensed vehicles | | | | | |
| 65 | | | | | | |
| 66 | | | | | | |
| 67 | | | | | | |
| 68 | | | | | | |
| 69 | | | | | | |
| 70 | | | | | | |
| 71 | | | | | | |
| 72 | Net plant locally accessed | 101 and 101.1 | | | | |
| 73 | Net PHFU locally accessed | 105 (360.1) | | | | |
| 74 | Net leasehold improv. locally accessed | 390.1 and 390.2 | | | | |
| 75 | | | | | | |
| 76 | Sales tax personal property plant | | | | | |
| 77 | Sales tax personal property CWIP | | | | | |
| 78 | | | | | | |
| 79 | | | | | | |
| 80 | | | | | | |
| 81 | | | | | | |
| 82 | | | | | | |
| 83 | | | | | | |
| 84 | | | | | | |
| 85 | | | | | | |
| 86 | | | | | | |
| 87 | Pollution control exempt property | | | | | |
| 88 | Accumulated depreciation—pollution control | | | | | |
| 89 | Net pollution control exempt | | | | | |
| 90 | Fire equipment exempt | | | | | |
| 91 | Accumulated depreciation—fire equipment | | | | | |
| 92 | Net fire equipment exempt | | | | | |
| 93 | | | | | | |
| 94 | | | | | | |
| 95 | | | | | | |
| 96 | Operating/allocation statistics: | | | | | |
| 97 | Total generating capacity (KW) | | | | | |
| 98 | Total production (MSH) | | | | | |
| 99 | Total MWH sold | 440-445 | | | | |
| 100 | | | | | | |
| 101 | This is a standard form for all states. The appraiser will select the data appropriate for their state. | | | | | |

Schedule E—Income statement: Electric and gas utility companies (continued)

Corresponds with Federal Energy Regulatory Commission (FERC)

Report for the year ending December 31

| Line no. | Description | Account or page # | System | | State | |
|----------|---|-------------------|--------------|------------|--------------|------------|
| | | | Current year | Prior year | Current year | Prior year |
| 34 | Other income deductions | | | | | |
| 35 | Loss on disposition of property—dr. | 421.2 | | | | |
| 36 | Miscellaneous amortization | 425 | | | | |
| 37 | Miscellaneous income deductions | 426.1–426.5 | | | | |
| 38 | Total other income deductions (lines 35-37) | | | | | |
| 39 | | | | | | |
| 40 | | | | | | |
| 41 | Taxes applic. to other inc. and deductions | | | | | |
| 42 | Taxes other than income taxes | 408.2 | | | | |
| 43 | Income taxes—federal | 409.2 | | | | |
| 44 | Income taxes—other | 409.2 | | | | |
| 45 | Provision for deferred inc. taxes | 410.2 | | | | |
| 46 | (less) Provision for def. inc. taxes—cr. | 411.2 | | | | |
| 47 | Investment tax credit adj.—net | 415.2 | | | | |
| 48 | (less) investment tax credits | 420 | | | | |
| 49 | Total taxes on other inc. and deductions (lines 42-48) | | | | | |
| 50 | | | | | | |
| 51 | Net other income and deductions (lines 33, 38, and 49) | | | | | |
| 52 | | | | | | |
| 53 | | | | | | |
| 54 | Interest charges | | | | | |
| 55 | Interest on long-term debt | 427 | | | | |
| 56 | Amort. of debt disc. and expense | 428 | | | | |
| 57 | Amort. of loss on reacquired debt | 428.1 | | | | |
| 58 | (less) Amort. of premium on debt—credit | 429 | | | | |
| 59 | (less) Amort. of gain on reacquired dr—cr | 429.1 | | | | |
| 60 | Interest on debt to assoc. companies | 430 | | | | |
| 61 | Other interest expense | 431 | | | | |
| 62 | (less) Allowance for borrowed funds | | | | | |
| 63 | Used during construction—cr. | 432 | | | | |
| 64 | Net interest charges (lines 55-63) | | | | | |
| 65 | | | | | | |
| 66 | Income before extraordinary items (lines 51 and 64) | | | | | |
| 67 | | | | | | |
| 68 | | | | | | |
| 69 | Extraordinary items | | | | | |
| 70 | Extraordinary income | 434 | | | | |
| 71 | (less) Extraordinary deductions | 435 | | | | |
| 72 | Net extraordinary items (line 70 less line 71) | | | | | |
| 73 | | | | | | |
| 74 | Income taxes—federal and other | 409.3 | | | | |
| 75 | Extraordinary items after taxes (line 72 less line 74) | | | | | |
| 76 | | | | | | |
| 77 | | | | | | |
| 78 | Net income (lines 66 and 75) | | | | | |
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Schedule F—Construction work in progress (system)

Report for the year ending December 31

| | County | TCA | Cost |
|--|--------|-----|------|
| Total expansion CWIP | | | |
| | | | |
| | | | |
| Total replacement CWIP | | | |
| | | | |
| | | | |
| | | | |
| Total CWIP (ties to B/S) | | | |
| | | | |
| | | | |
| | | | |
| ¹ List by rural areas in each county, if available. ² If more than \$5,000, describe briefly. | | | |

Schedule K – 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 to 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, 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** | PCM no. | Location of property | Use of property | Name of owner |
|------------------------------------|---------------------------------|--|---------|----------------------|-----------------|---------------|
| Locally assessed property | | | | | | |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| Centrally assessed property | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |
| 16 | | | | | | |
| 17 | | | | | | |
| 18 | | | | | | |

*(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 L – Contributions in aid of construction

ORS 308.517 requires the Department of Revenue to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. 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 (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 next after adjustment for retirement or other disposition of CIAC? | <input type="checkbox"/> Yes <input type="checkbox"/> 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? | <input type="checkbox"/> Yes <input type="checkbox"/> 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: _____

