



# Energy

## General Instructions

### Oregon Property Tax Report

#### When to file

File on or before **March 15, 2010**.

#### Where to file

Mail all schedules, reports, forms, and attachments to:

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

#### Extension of time for filing statement

The department is allowed by law [Oregon Revised Statute (ORS) 308.535] to extend the time for filing this statement for 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 a company fails to make a statement or furnish the required information, the law also allows the department to "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 is not filed by March 15 or by the extended date allowed by the department. The penalty for a delinquent statement is \$10 for each \$1,000 (or fraction thereof) of assessed value placed on the assessment roll of the department (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 and/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 what's available on a schedule, attach additional sheets. You may attach additional schedules which use other formats, as long as you provide all information that we've requested.
3. If a schedule doesn't apply to you, leave it blank. Then attach a statement telling us why you don't need to complete the schedule.
4. Type or print your information on these schedules. If you print, please 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

Oregon law (ORS 308.515) requires the department to make an annual assessment of designated utilities and companies. ORS 308.515(1) charges the department 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 the department. ORS 308.525(16) also allows the department to gather “Any other facts or information the department requires in the form of return prescribed by it.”

## Substitute forms acceptable

The Department of Revenue will accept photocopies and replicas of this packet. If you need an additional packet, please call 503-945-8283, or download forms from our website, [www.oregon.gov/DOR](http://www.oregon.gov/DOR).

## Electronic filing

Companies with complex tables, especially those with a large asset inventory or those with property located in many tax code areas throughout the state, are encouraged to submit data in an electronic format to save time and reduce errors.

*Electronic schedules may be filed in place of hard-copy schedules.* If you choose to file electronically, please sign the authorization for exchange of confidential information at the bottom of page 1 of your annual statement.

You may report your schedules in an electronic format that is compatible with Microsoft Office in Windows format (i.e., Excel spreadsheets, Access data, and Word documents).

**Important:** Please format your electronic data according to the format of the paper schedule or table and include all the information fields located in the annual statement schedules. Label the schedule so the department can readily identify which schedule you are submitting electronically. If you have questions regarding acceptable formats, please contact the assigned appraiser using the telephone number located on the attached cover letter.

Electronic forms in Microsoft Excel format are now located on our agency website at: [www.oregon.gov/DOR/PTD/utilityform.shtml](http://www.oregon.gov/DOR/PTD/utilityform.shtml).

The data may be sent on CD-ROM along with the form or may be attached via an e-mail message to the address below the appraiser’s name provided on the cover letter. *If you submit the data using e-mail, there is a possibility that it may not remain secure in transit.* The Department of Revenue maintains that all information, on receipt, is confidential and shall not be released to third parties. During the course of transit, information may be considered insecure and may be intercepted by third parties.



# Annual Statement for Energy

**Must be postmarked by March 15, 2010**

Declaration of property cost, operations, and other related information as of  
January 1, 2010

Department of Revenue use only	
Postmarked date	Date received
	Extension date

Business name		Business e-mail address or website address	
Street address			Is this a change of address? <input type="checkbox"/> Yes <input type="checkbox"/> No
City	State	ZIP code	

### Statement required

Oregon law (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			Telephone number
Mailing address			Fax number
City	State	ZIP code	E-mail address

Contact person and mailing address for tax statements			
Name		Telephone number	
Mailing address		E-mail address	
City	State	ZIP code	

### Taxpayer declaration

I declare under penalties of false swearing [ORS 305.990(4)] 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 where individual, partnership, corporation, etc.)	
Signature of owner, officer, or authorized agent <b>X</b>	Date
Typed or printed name of officer or agent signing above	Title
Name of preparer (if other than taxpayer)	Telephone Number

**I authorize the exchange of confidential information for this return, via e-mail.**  
**Signature and title of owner, officer, or authorized agent \_\_\_\_\_ Title \_\_\_\_\_**

**Mail completed statement and schedules to:** Valuation Section  
Property Tax Division  
Oregon Department of Revenue  
PO Box 14600  
Salem OR 97309-5075

**Be sure to read the instructions on the previous sheet**

## Schedule A—General Information

**Instructions**

1. Give the exact name by which the company was known in law at the close of the year.
2. If any change was made in the name of the company during the year, state all such changes and the dates on which they were made.
3. Give the location, including street and number, of the main business office of the company at the close of the year.
4. Give the names and office addresses of the general officers of the company at the close of the year. If there are receivers who are recognized as in the controlling management of the company, give their names, titles, and office locations.
5. Give the name and post office address of the chief officer or managing agent or attorney in fact in Oregon.
6. This information is being requested per ORS 308.525.

Name of company			Business identification number (BIN)	
Previous name of company during the year			Effective dates of previous name <b>Thru</b>	
State or country where company is organized	Nature of business	State	ZIP code	Area code and telephone number (     )
Address of principal office (street and number)	City	State	ZIP code	Area code and telephone number (     )

Title of general office	Name of officer:	Post office address:
President		
Secretary		
Auditor		
Superintendent		
General manager		

Name of the chief officer or managing agent or attorney in fact in Oregon

Address (street and number)	City	State	ZIP code	Area code and telephone number (     )
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**Indicate the nature of your operations by checking one or more of the following boxes:**

**Airlines:**

- Scheduled passenger operations
- Freight operations
- Express operations
- Other: \_\_\_\_\_

**Pipelines:**

- Gas
- Oil

**Water transportation:**

- Large company
- Small company

**Railroads:**

- Class I
- Shortline
- Private car

**Communications:**

- |  |       |
|--|-------|
| <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"/> Cable telephone   | _____ |
| <input type="checkbox"/> Data transmission | _____ |
| <input type="checkbox"/> ISP/IAP           | _____ |
| <input type="checkbox"/> Cable television  | _____ |
| <input type="checkbox"/> Satellite         | _____ |

**% of business**

**Electric generation:**

- Generation transmission co-op
- Electric co-op
- Investor owned
- Wind generation
- PUD

**Comparative General Balance Sheet**

Account no.	Assets and other debits	Balance at beginning of year	Balance at end of year
	<b>Utility plant:</b>		
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		
	<b>Total utility plant</b>		
	Less: Depreciation and amortization	( )	( )
	<b>Net utility plant</b>		
	<b>Other property and investments:</b>		
121	Nonutility property		
122	Depreciation on nonutility property—credit	( )	( )
123	Investments in associated organizations		
124	Other investments		
125	Restricted funds		
	<b>Total other property and investments</b>		
	<b>Current and accrued assets:</b>		
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		
	<b>Total current and accrued assets</b>		
	<b>Deferred debits:</b>		
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		
	<b>Total deferred debits</b>		
	<b>Total assets and other debits</b>		

**Comparative General Balance Sheet**

Account no.	Liabilities and other credits	Balance at beginning of year	Balance at end of year
	<b>Equities and margins:</b>		
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		
	<b>Total equities and margins</b>		
	<b>Long-term debt:</b>		
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 debits	( )	( )
228	Other long-term debt		
	<b>Total long-term debt</b>		
	<b>Current and accrued liabilities:</b>		
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		
	<b>Total current and accrued liabilities</b>		
	<b>Deferred credits:</b>		
252	Consumer advances for construction		
253	Consumers' energy prepayments		
254	Other deferred credits		
	Miscellaneous deferred credits		
	<b>Total deferred credits</b>		
	<b>Reserves:</b>		
265	Miscellaneous operating reserves		
	<b>Contributions in aid of construction:</b>		
271	Contributions in aid of construction		
	<b>Total liabilities and other credits</b>		

**Income Statement  
for Year Ending December 31**

Line no.	Item (a)	Amount for year (b)	
		Cost other utility	Total utility
	<b>Operating revenues</b>		
1	Operating revenues		
	<b>Operating expenses</b>		
2	Operating expenses		
3	Maintenance expenses		
4	Depreciation expense		
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	<b>Total utility operating expenses</b>		
16	<b>Net utility operating income</b>		
	<b>Nonoperating income and expenses</b>		
17	Miscellaneous income		
18	Miscellaneous income charges		
19	Interest expense		
20	<b>Net income</b>		

**Electric Plant in Service—Account 101**

Account no.	Items	Cost beginning of year	Additions	Retirements	Cost end of year	Current year depreciation	Depreciation reserve end of year	Depreciated cost end of year
	<b>Intangible Plant:</b>							
301	Organization							
302	Franchises and consents							
303	Miscellaneous intangible plant							
	<b>Steam production plant:</b>							
310	Land and land rights							
311	Structures and improvements							
312	Boiler plant equipment							
313	Engines and generators							
314	Turbo-generator units							
315	Accessory electric equipment							
316	Miscellaneous power plant equipment							
	<b>Hydraulic production plant:</b>							
330	Land and land rights							
331	Structures and improvements							
332	Reservoirs, dams, waterways							
333	Waterwheels, turbines, generators							
334	Accessory electric equipment							
335	Miscellaneous power plant equipment							
336	Roads, railroads, bridges							
	<b>Other production plant:</b>							
340	Land and land rights							
341	Structures and improvements							
342	Fuel holders, producers, etc.							
343	Prime movers							
344	Generators							
345	Accessory electric equipment							
	<b>Transmission plant:</b>							
350	Land and land rights							
352	Structures and improvements							



**Other Utility Plant—Account 102 to 107**

Account no.		Cost beginning of year	Additions	Retirements or transfers*	Cost end of year	Current year depreciation	Depreciation reserve end of year	Depreciated cost end of year
102	<b>Electric plant purchased or sold:</b>							
	Transmission and distribution							
	Land, buildings, improvements							
	Total Account 102							
104	<b>Electric plant leased to others:</b>							
	Transmission and distribution lines							
	Land, buildings, improvements							
	Total Account 104							
105	<b>Electric plant held for future use:</b>							
	Transmission and distribution lines							
	Land, buildings, improvements							
	Total Account 105							
106	<b>Completed construction not classified:</b>							
	Transmission and distribution lines							
	Land, buildings, improvements							
	Total Account 106							
107	<b>Construction work in progress:</b>							
	Transmission and distribution lines							
	Land, buildings, improvements							
	Total Account 107							

Segregate balances carried in accounts 102 to 107 to show separately the property which, in the company's opinion, is covered by the 4 percent gross earnings tax and the property which is subject to ad valorem taxation.

\*Asterisk indicates transfers.











**Annual Report to the Oregon Department of Revenue  
 Summary of Investment in Transmission and  
 Distribution Substations by County, as of December 31**

Line no.	Substation name	S.T.C. order or P.C.M. number	County	Tax code	Transmission				Distribution			
					Land	Structures	Equipment	Total	Land	Structure	Equipment	Total
1					\$	\$	\$	\$	\$	\$	\$	\$
2												
3												
4												
5												
6												
7												
8												
9												
10												
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38												









## Rented, Leased, or Chartered Property\* Located in Oregon for 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.

*(Emphasis and parenthetical items added.)*

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					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

<sup>(1)</sup> 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).

<sup>(2)</sup> 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.

<sup>(3)</sup> 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.

## Intertie Companies

	Megawatts transmitted	Total amount charged
Capacity utilized for own use		
Capacity used for wheeling		
Capacity used by the BPA		
Other. Describe: _____		
<b>Total capacity owned</b>		

Under the capacity ownership agreement, which option did you chose?

Paragraph 3(b)(1)

Paragraph 3(b)(2)

Was there any capacity that was not utilized? Please explain.

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Do you sell transmission capacity? If so, to whom?

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Total maintenance cost paid or accrued for BPA lines: \_\_\_\_\_

Book cost of intertie capacity agreement: \_\_\_\_\_

Accumulated depreciation: \_\_\_\_\_

Annual shareholders reports: \_\_\_\_\_

10-Ks: \_\_\_\_\_

FERC reports (if required to file): \_\_\_\_\_