



# Natural Gas Companies 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 hardcopy 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 Natural Gas Companies

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

Department of Revenue use only	
Postmarked date	Date received
Extension date	

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

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

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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









**Annual Report to the Oregon Department of Revenue  
Summary, Oregon**

Line no.		Acct. no.	Cost electric utility	Cost other utility	Total utility
1	Plant in service	101			
2	Property under lease				
3	Completed construction not classified	102			
4	Property held for future use	106			
5	Construction work in progress	107			
6	Acquisition adjustment	114			
7	Other utility plant	118			
8	Licensed vehicles				
9	Fuel stocks—coal and other	151-2			
10	Materials and supplies	154-63			
11	Inventories held for sale				
12	Contributions in aid of construction				
13	Less: accumulated depreciation				
14	Accumulated depreciation—vehicles				
15	Accumulated depreciation—CIAC				
16	Accumulated amort				
17	Total net property				
18					
19	Other deductions (list separately)				
20					
21					
22					
23					
24					
25	Total deductions				
26	<b>Total operating property</b>				
27					
28	Operating revenue				
29	Other revenue (list separately)				
30					
31					
32					
33					
34	<b>Total revenue</b>				
35					
36	Operating expenses				
37	Depreciation expense				
38	Taxes (on operating property)				
39	Other expenses (list separately)				
40					
41					
42					
43					
44	<b>Total expenses</b>				
45					
46	<b>Net utility operating and merchandise income</b>				

**Annual Report to the Oregon Department of Revenue  
Operating Property**

Line no.	Description— address	County	Tax code area	Miles of wire or feet of pipe line	Net book value
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
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49					
50					
51					
52					
53					
54					
55					

## 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					

\*(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.



## Contributions in Aid of Construction

### Background:

Reports of investment in plant, may not include a "Contributions in Aid of Construction" account. Under Oregon law the Department of Revenue is required to include in the assessment of property all property used, or held for future use, whether acquired by contribution or otherwise. To permit compliance with this requirement, 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 (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)	_____	_____
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Are the figures, reported above, the net after adjustment for retirement or other disposition of CIAC?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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If no, how much CIAC was retired or disposed of during the year which this report covers?	_____	_____
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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
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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:



**For Natural Gas Produced in Oregon Only  
Important Changes During  
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.
  
3. Purchase or sale of an operating unit or system; plus associated property and transactions.
  
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).

**For Natural Gas Produced in Oregon Only**  
**Sales of Natural Gas\***  
**Year Ending December 31**

Name of buyer (designate associated companies)	MCF of gas sold (14.73 psia at 60°F)	Therms sold	Revenue for year
Totals			

Sales/production reconciliation (net)

Production \_\_\_\_\_  
 Fuel \_\_\_\_\_  
 Net sold \_\_\_\_\_

\*Equals total production for year unless otherwise accounted for by attached explanation.

**For Natural Gas Produced in Oregon Only**  
**Sales Price at Wellhead**  
 for most recent five years  
 (dollars per therm)

Year → Month ↓	2005	2006	2007	2008	2009
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

**Natural Gas Produced in Oregon Only  
Other Required Data\*  
Year Ending December 31**

All questions refer to gas production operations such as those in the Mist, Oregon area.

\*This data may be consolidated or by individual wells or reserve pools. If other than consolidated, identify each individual well or reserve pool.

1. Total capital investment in production plant through year end. (Include both expensed and depreciable investment)..... \$ \_\_\_\_\_
2. Capital investment in production plant in year just ended. (Include both expensed and depreciable investment)..... \$ \_\_\_\_\_
3. Gross revenue for the year ..... \$ \_\_\_\_\_
4. Total dollar amount of royalties paid..... \$ \_\_\_\_\_
5. Ad valorem taxes paid during year ..... \$ \_\_\_\_\_
6. Federal income tax paid during year (may be estimated, if necessary ..... \$ \_\_\_\_\_
7. Oregon state excise tax paid during year ..... \$ \_\_\_\_\_
8. Other taxes, if any, paid during year; identify type of tax (exclude FICA and unemployment tax) ..... \$ \_\_\_\_\_
9. Operating expenses during year other than taxes reported above or amortized or depreciable investment expense (attach schedule of these expenses by major category)..... \$ \_\_\_\_\_
10. Investment expensed during year ..... \$ \_\_\_\_\_
11. Investment depreciated during year ..... \$ \_\_\_\_\_
12. Net operating income for the year ..... \$ \_\_\_\_\_
13. Attach copy of all production reports to the Oregon Department of Geology and mineral industries for the year ..... \$ \_\_\_\_\_

**For Natural Gas Produced in Oregon Only  
Natural Gas Reserves  
Year Ending December 31**

**Name of pool** \_\_\_\_\_

**Well name** \_\_\_\_\_

**Estimates**

Reserve in pool (cubic feet) \_\_\_\_\_

Percent recoverable \_\_\_\_\_

Average energy content \_\_\_\_\_

BTU/cubic foot \_\_\_\_\_

Recoverable reserves \_\_\_\_\_

**Project production of recoverable reserves:**

Year of production	Percent	Percent	Percent	Percent	Percent	Percent	Percent	Percent
1st Year (current year)								
2nd Year								
3rd Year								
4th Year								
5th Year								
6th Year								
7th Year								
8th Year								
9th Year								
10th Year								
More than 10 years hence								
<b>Total</b>	%	%	%	%	%	%	%	%

If the cost of production from this gas pool is significantly greater than that for other gas pools included in this report, attach an explanation giving details, including estimated cost differentials.