



CONFIDENTIAL

**PROPERTY TAX FORM  
TELECOMMUNICATIONS COMPANIES  
TAX YEAR 2017**



**DUE: APRIL 1, 2016**

TO:

STATE OF ARIZONA, DEPARTMENT OF REVENUE  
Property Tax Division  
Centrally Valued Property Unit  
1600 West Monroe Division Code 13  
Phoenix, Arizona 85007  
Phone (602) 716-6836 Fax (602) 542-4425  
Email Address: DDERRON@AZDOR.GOV

**Year Ending December 31, 2015**

**OFFICIAL MAILING ADDRESS**

(Please indicate corrections of name and/or address.)

**I N S T R U C T I O N S**

This report is to provide information necessary for consideration in determining the full cash value of your telecommunications property in Arizona for property tax purposes. (A.R.S. §§ 42-14001 through 42-14005 and 42-14401 through 42-14404)

Taxpayer may elect to complete forms in ink, or request an electronic version using Microsoft Excel 2003 -2007 by email. Either choice, a hard copy must be submitted. The verification page must be signed and notarized for the report to be considered complete. The Arizona Form 285P: Centrally Valued Property Disclosure/Representation Authorization Form must be filled out and submitted for any discussion of valuation issues unless one is already on file with the department.

**DO NOT DETACH ANY PAGES.** Return all pages of the completed property tax form.

**REFUSAL OR FAILURE TO FILE:**

**FAILURE TO FILE** a completed report **ON OR BEFORE APRIL 1**, or on the extended due date if an extension is granted, shall result in a PENALTY in the amount of the lesser of one-half of one percent of the value estimated by the Department or one hundred dollars per day for each day the company fails to file the report. The number of days late will be calculated from the original due date, April 1, 2016. (A.R.S. § 42-14402)

## **TELECOMMUNICATIONS COMPANIES INSTRUCTIONS FOR FILING**

- A) Please refer all questions concerning this report to the Department of Revenue, Property Tax Division, Centrally Valued Property Unit, at the address on page 1.
- B) **REQUEST FOR EXTENSION:** This tax year 2017 Property Tax Form must be filed by **April 1, 2016** to avoid a penalty (A.R.S. § 42-14402). In order for your report to be considered filed on time, it must include all of the information required by the Department.
- C) Copies of the following reports, as of 12-31-15, are required:
  - 1) Your company's and your parent company's Annual Report to Stockholders.
  - 2) Your annual report to the Arizona Corporation Commission and to the Federal Communications Commission.
  - 3) If your company or parent company files an annual report with the Securities and Exchange Commission, a copy of the 10K report is required.
- D) Wherever practicable, accounting information requested or specified in this report shall be based on Generally Accepted Accounting Principles (GAAP).
- E) All dollar amounts are to be rounded to the nearest dollar.

# TELECOMMUNICATIONS COMPANIES

## REPORTING INSTRUCTIONS

On or before April 1, 2016 report the original cost on the following schedules for **Arizona only** as of 12/31/15;

- 1) Schedule A : Buildings (Include towers and equipment shelters.  
Do not include land cost.)
- 2) Schedule B : Cable
- 3) Schedule C : Telecommunications Equipment (Include cable equipment)
- 4) Schedule D : Other Equipment

**\*Note:** Report materials and supplies at the bottom of Schedule A  
Do not report Licensed Transportation in Arizona

A Detailed Asset Report and a copy of the Federal Communications Commission Uniform System of Accounts for Telecommunications Companies is required.

Original Cost means all property, whether owned or leased, including plant, construction work in progress (CWIP), and material and supplies as reported on the company's books and records.

Original cost includes any acquisition adjustments and software.

Original cost by county and tax area code is provided in attached report (PS 1220-01). If you filed in the previous year, please update the information to reflect any changes as of 12/31/15. If it is your first time filing, please complete page 21 of 24. Tax area codes can be obtained from the county assessor's office in the county where the property is located. If available, check county's web page for assistance.

On the non-capitalized leased operating property schedule, report operating lease information for all real and personal property leases in Arizona.

**\*Note:** Report non-capitalized leased real property only if 100% of the property is leased.

On the operating land schedule, report all the land parcels owned and used in the operation of the telecommunication company. If you filed in the previous year, please update the information on the attached land report. (PS 1220-12)

On the non-operating land schedule, report all the land parcels owned but not used in the operation of the telecommunication company.

Operating refers to property used in the operation of a telecommunications company as defined in A.R.S. Section 42-14401 as of January 1, 2016.

**TELECOMMUNICATIONS COMPANIES**  
**REPORTING INSTRUCTIONS**  
**(Continued)**

Obsolescence

If the taxpayer believes that the property value should be less than the value determined pursuant to the valuation formula (A.R.S. § 42-14403), the taxpayer must provide the Department with written documentation, based upon standard appraisal methods and techniques, supporting its opinion of the value of the Arizona property.

PROPRIETARY INFORMATION

Company Name: \_\_\_\_\_ Tax ID: \_\_\_\_\_

Refer all correspondence to:

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Name of Arizona Manager: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_

Type of Company: \_\_\_\_\_

Type of Ownership:

Corporation:  Organization Year: \_\_\_\_\_

Partnership:  Organization State: \_\_\_\_\_

Individual:  Year Arizona Operations Commenced: \_\_\_\_\_

Other Specify: \_\_\_\_\_

Are you regulated by a regulatory agency?

No Yes  By which agency? \_\_\_\_\_

Comments:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## Schedule "A" (Buildings)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
<b>CWIP</b>					<b>100%</b>	
<b>2015</b>					<b>96%</b>	
<b>2014</b>					<b>92%</b>	
<b>2013</b>					<b>88%</b>	
<b>2012</b>					<b>84%</b>	
<b>2011</b>					<b>80%</b>	
<b>2010</b>					<b>76%</b>	
<b>2009</b>					<b>72%</b>	
<b>2008</b>					<b>68%</b>	
<b>2007</b>					<b>64%</b>	
<b>2006</b>					<b>60%</b>	
<b>2005</b>					<b>56%</b>	
<b>2004</b>					<b>52%</b>	
<b>2003</b>					<b>48%</b>	
<b>2002</b>					<b>44%</b>	
<b>2001</b>					<b>40%</b>	
<b>2000</b>					<b>36%</b>	
<b>1999</b>					<b>32%</b>	
<b>1998</b>					<b>28%</b>	
<b>1997</b>					<b>24%</b>	
<b>1996 &amp; Prior</b>					<b>20%</b>	
<b>Totals</b>						

<b>Materials and Supplies</b>	
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## **Index of Cable for use with Schedule "B"**

- "A" Coaxial Cable**
- "B" Coaxial Cable (Excluding Drops)**
- "C" Coaxial Distribution**
- "D" Coaxial Drops**
- "E" Coaxial Trunks**
- "F" Fiber Cable**
- "G" Metallic Cable**
- "H" Metallic Distribution**
- "I" Metallic Distribution (Excluding Drops)**
- "J" Telecom Metallic Drops**
- "K" Metallic Feeder Network**
- "L" Conduit System**
- "M" Poles**
- "N" Coaxial Distribution (Excluding Drops)**
- "O" Fiber Cable & Conduit**

**Enter the letter (A-O) that represents the type of cable in the Cable Index column on Schedule "B"**

**This index is updated every year to reflect changes in the telecommunication industry.**

## Schedule "B" (Cable)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Cable Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
<b>CWIP</b>						<b>100%</b>	
						<b>100%</b>	
						<b>100%</b>	
						<b>100%</b>	
<b>2015</b>						<b>93%</b>	
						<b>93%</b>	
						<b>93%</b>	
						<b>93%</b>	
<b>2014</b>						<b>87%</b>	
						<b>87%</b>	
						<b>87%</b>	
						<b>87%</b>	
<b>2013</b>						<b>80%</b>	
						<b>80%</b>	
						<b>80%</b>	
						<b>80%</b>	
<b>2012</b>						<b>73%</b>	
						<b>73%</b>	
						<b>73%</b>	
						<b>73%</b>	

## Schedule "B" (Cable)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Cable Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
<b>2011</b>						<b>67%</b>	
						<b>67%</b>	
						<b>67%</b>	
						<b>67%</b>	
<b>2010</b>						<b>60%</b>	
						<b>60%</b>	
						<b>60%</b>	
						<b>60%</b>	
<b>2009</b>						<b>53%</b>	
						<b>53%</b>	
						<b>53%</b>	
						<b>53%</b>	
<b>2008</b>						<b>47%</b>	
						<b>47%</b>	
						<b>47%</b>	
						<b>47%</b>	
<b>2007</b>						<b>40%</b>	
						<b>40%</b>	
						<b>40%</b>	
						<b>40%</b>	

## Schedule "B" (Cable)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Cable Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
<b>2006</b>						<b>33%</b>	
						<b>33%</b>	
						<b>33%</b>	
						<b>33%</b>	
<b>2005</b>						<b>27%</b>	
						<b>27%</b>	
						<b>27%</b>	
						<b>27%</b>	
<b>2004</b>						<b>20%</b>	
						<b>20%</b>	
						<b>20%</b>	
						<b>20%</b>	
<b>2003</b>						<b>13%</b>	
						<b>13%</b>	
						<b>13%</b>	
						<b>13%</b>	
<b>2002</b>						<b>10%</b>	
						<b>10%</b>	
						<b>10%</b>	
						<b>10%</b>	

## Schedule "B" (Cable)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Cable Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
2001						10%	
						10%	
						10%	
						10%	
2000						10%	
						10%	
						10%	
						10%	
1999						10%	
						10%	
						10%	
						10%	
1998						10%	
						10%	
						10%	
						10%	
1997						10%	
						10%	
						10%	
						10%	

## Schedule "B" (Cable)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Cable Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
1996						10%	
						10%	
						10%	
						10%	
1995						10%	
						10%	
						10%	
						10%	
1994						10%	
						10%	
						10%	
						10%	
1993						10%	
						10%	
						10%	
						10%	
1992 & Older						10%	
						10%	
						10%	
						10%	
<b>Totals</b>							

## **Index of Telecommunication / Cable Equipment for use with Schedule "C"**

- "A" Analog Circuit**
- "B" Digital Circuit**
- "C" Optical Curcuit**
- "D" PCS Base Station Equipment G2.5**
- "E" PCS Base Station Equipment G3**
- "F" PCS Base Station Equipment G4**
- "G" PCS: Nextel-iDen Cell Site Equipment**
- "H" Circuit Switching**
- "I" Packet Switching**
- "J" PCS Circuit Switching**
- "K" Switch Software**
- "L" Broadcasting: Broadcasting Equipment**
- "M" Broadcasting: Electronic Equipment**
- "N" CATV Head-End Video Equipment**
- "O" CATV Converters, Set-top-boxes, etc. (Owned by the company)**
- "P" Circuit High Speed Internet Access Equipment**
- "Q" Circuit Radio**
- "R" Circuit Microwave Electronics**
- "S" Circuit PCS Antenna Systems**
- "T" Power Equipment**

**Enter the letter (A-T) that represents the type of equipment  
in the Equipment Index column on Schedule "C"**

**This index is updated every year to reflect changes  
in the telecommunication industry.**

## Schedule "C" (Telecommunication / Cable Equipment)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Equipment Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
<b>CWIP</b>						<b>100%</b>	
						<b>100%</b>	
						<b>100%</b>	
						<b>100%</b>	
<b>2015</b>						<b>80%</b>	
						<b>80%</b>	
						<b>80%</b>	
						<b>80%</b>	
<b>2014</b>						<b>60%</b>	
						<b>60%</b>	
						<b>60%</b>	
						<b>60%</b>	
<b>2013</b>						<b>40%</b>	
						<b>40%</b>	
						<b>40%</b>	
						<b>40%</b>	
<b>2012</b>						<b>20%</b>	
						<b>20%</b>	
						<b>20%</b>	
						<b>20%</b>	

## Schedule "C" (Telecommunication / Cable Equipment)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Equipment Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
<b>2011</b>						10%	
						10%	
						10%	
						10%	
<b>2010</b>						10%	
						10%	
						10%	
						10%	
<b>2009</b>						10%	
						10%	
						10%	
						10%	
<b>2008</b>						10%	
						10%	
						10%	
						10%	
<b>2007</b>						10%	
						10%	
						10%	
						10%	

## Schedule "C" (Telecommunication / Cable Equipment)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Equipment Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
<b>2006</b>						10%	
						10%	
						10%	
						10%	
<b>2005</b>						10%	
						10%	
						10%	
						10%	
<b>2004</b>						10%	
						10%	
						10%	
						10%	
<b>2003</b>						10%	
						10%	
						10%	
						10%	
<b>2002</b>						10%	
						10%	
						10%	
						10%	

## Schedule "C" (Telecommunication / Cable Equipment)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Equipment Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
2001						10%	
						10%	
						10%	
						10%	
2000						10%	
						10%	
						10%	
						10%	
1999						10%	
						10%	
						10%	
						10%	
1998						10%	
						10%	
						10%	
						10%	
1997						10%	
						10%	
						10%	
						10%	

## Schedule "C" (Telecommunication / Cable Equipment)

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Equipment Index	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
1996						10%	
						10%	
						10%	
						10%	
1995						10%	
						10%	
						10%	
						10%	
1994						10%	
						10%	
						10%	
						10%	
1993						10%	
						10%	
						10%	
						10%	
1992 & Older						10%	
						10%	
						10%	
						10%	
<b>Totals</b>							

**Schedule "D" (Other Equipment not reported on Schedules "A" "B" or "C")**

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

Year Acquired	Original Cost 12/31/2014	Additions 2015	Retirements 2015	Original Cost 12/31/2015	Depreciation Percent good	Depreciated Cost 12/31/2015
<b>CWIP</b>					<b>100%</b>	
<b>2015</b>					<b>86%</b>	
<b>2014</b>					<b>71%</b>	
<b>2013</b>					<b>57%</b>	
<b>2012</b>					<b>43%</b>	
<b>2011</b>					<b>29%</b>	
<b>2010</b>					<b>14%</b>	
<b>2009 &amp; Prior</b>					<b>10%</b>	
<b>Totals</b>						

BY SIGNING THE VERIFICATION PAGE, THE TAXPAYER WAIVES ALL CONFIDENTIALITY REQUIREMENTS OF A.R.S. §§ 42-2001 THROUGH 42-2004 WITH RESPECT TO THIS PAGE AND CONSENTS TO THE DISCLOSURE OF THE CONTENTS OF THIS PAGE TO COUNTY ASSESSOR PERSONNEL BY THE ARIZONA DEPARTMENT OF REVENUE.

**TELECOMMUNICATIONS COMPANIES**  
**SCHEDULE OF NON-CAPITALIZED LEASED OR RENTED OPERATING PROPERTY**  
**(LEASED REAL AND PERSONAL PROPERTY FOR ARIZONA ONLY)**

YEAR ENDED 12-31-15

Company: \_\_\_\_\_

Taxpayer ID: \_\_\_\_\_

<u>Lessor (Name &amp; Address)</u>	<u>County</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Original Cost</u> or <u>Annual Rent Payment</u>







**VERIFICATION**

State of \_\_\_\_\_

County of \_\_\_\_\_

I, \_\_\_\_\_, being duly sworn, upon my oath say that I am the \_\_\_\_\_ of the \_\_\_\_\_ and that the information contained in this report is complete, true and correct, according to the best of my knowledge, information and belief.

Further, the Taxpayer waives its rights to confidentiality under A.R.S. §§ 42-2001 through 42-2004 with respect to the following schedules: non-capitalized leased or rented operating property, operating land and non-operating land of this report, and consents to the disclosure of such information to County Assessors and their personnel by the Arizona Department of Revenue in order to assure that all property is properly assessed and to help protect against double assessments.

\_\_\_\_\_

Signature

Subscribed in my presence and sworn to before me, a Notary Public, in and for said County and state, by \_\_\_\_\_ on this the \_\_\_\_\_ day of \_\_\_\_\_, a.d. 20\_\_\_\_\_.

My commission expires \_\_\_\_\_, 20\_\_\_\_\_

In Witness Whereof, I have hereunto set my seal of office.

\_\_\_\_\_

Signature