

**2019**

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION  
AS OF 12:01 A.M., JANUARY 1, 2019**

This statement must be completed, signed, and filed with the State-Assessed Properties Division, Board of Equalization, P.O. Box 942879, MIC:61, Sacramento, California 94279-0061, by March 1, 2019. Omit cents; round to the nearest dollar.

NAME, STREET, CITY, STATE and ZIP CODE

**OFFICIAL REQUEST**

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization (BOE) on or before March 1, 2019. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.

SBE No.

**MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL**

Indicate if above is a change of name and/or address.

THIS STATEMENT SHALL CONSIST OF:	DATE SUBMITTED	DATE TO BE SUBMITTED	N/A	Name and address of person to whom correspondence regarding audit should be addressed:
(1) Tangible Property List (BOE-533)				NAME
(2) Statement of Land Changes (BOE-551)				
(3) Financial Schedules A to D				MAILING ADDRESS (street, city, state and zip code)
(4) Wireless Communication Sites (BOE-516)				
(5) Schedule of Intangible Information (BOE-529-I)				TELEPHONE NUMBER ( )
(6) Statement of Authorization (BOE-892)				EMAIL ADDRESS
(7) Schedules of Leased Equipment	BOE-600-A			
	BOE-600-B			LOCATION OF ACCOUNTING RECORDS (street, city, state and zip code)
(8) Other Information as Requested (see instructions on reverse)				NAME OF AUTHORIZED REPRESENTATIVE (if applicable)
a. Payments to Local Governments				
b. Franchise Payments for Cable TV				ADDRESS (street, city, state and zip code)
c. Annual Rept. to Regulatory Agencies				
d. Form 10K				DAYTIME TELEPHONE NUMBER
e. Shareholders Report				( )
f. Other				EMAIL ADDRESS
				<b>*BOE-892, Statement of Authorization, must be filed annually.</b>

As of January 1, 2019:

Were you conducting business in California?  Yes  No

In the course of your business, did you own, lease, or use real or personal property in California?  Yes  No

List business activities: \_\_\_\_\_

() ENTITY TYPE:  Proprietorship  Partnership  Corporation  Other Change in ownership prior 12 months?  Yes  No

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this Property Statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2019. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.*

FULL LEGAL NAME IF INCORPORATED

**FOR OFFICIAL USE ONLY**

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT

DATE  
2019

PRINTED NAME OF SIGNATORY

TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER

DATE  
2019

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the BOE requests that you file a property statement with the BOE between January 1, 2019, and on March 1, 2019. The property statement shall be completed in accordance with instructions included with the property statement and in publication 67WT, *Instructions for Reporting State-Assessed Property*, for lien date 2019. The reporting instructions are available on the Internet at [www.boe.ca.gov/proptaxes/psrfcont.htm](http://www.boe.ca.gov/proptaxes/psrfcont.htm).

All parts of the property statement must be filed by March 1. Extensions of time for filing the property statement or any of its parts may be granted only on a showing of good cause under a written request made prior to March 1. If you do not file timely, it will result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

**(8) OTHER INFORMATION AS REQUESTED—INSTRUCTIONS**

*The following information shall be provided with the property statement:*

- a. A statement of your 2018 payments to governmental agencies for the use of public property located in California. Please indicate those payments which are on the basis of agreements entered into prior to December 1955 and which have not been subsequently extended or renewed.
- b. List franchise fee payments for video and cable TV made during 2018. Do not include payments reported in item a above.
- c. A copy of your annual report(s) to regulatory agencies, such as the I.C.C., F.C.C., F.E.R.C., C.P.U.C., etc.
- d. A copy of your Form 10K filed with the Securities and Exchange Commission.
- e. A copy of your 2018 annual report to stockholders.
- f. Other
  1. List name and mailing address of each cellular reseller to whom you sell switching and/or transmission service.
  2. Supplemental information as requested.

A positive response is required for all parts of the property statement. If a requested item does not apply, please so state. If you do not respond to all parts of the property statement, you may be subject to the penalties of section 830 of the Revenue and Taxation Code.

BOE-600-A, *Schedule of Leased Equipment to be Assessed by the BOE to the State Assessee (Lessee)*, BOE-600-B, *Schedule of Leased Equipment Which is to be Reported by Lessor to Local Assessor for Assessment*, and BOE-551, *Statement of Land Changes*, need not be returned if there is nothing to report. However, a positive response under the "N/A" column on page S1F is required for those forms not returned.

You have the option of substituting for Financial Schedules A to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission, or other financial statements that contain the appropriate information for the corresponding period including depreciation and taxes as called for in the schedules.

**Report book cost (100 percent of actual cost).** Include excise, sales and use taxes, freight-in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. **Do not reduce costs for depreciation** (which must be reported separately). Report separately the details of any trade-in value, write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating fair market value.

**Note:** All replacement cost studies, obsolescence requests, and other voluntary information that assessees believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

## SCHEDULE A—Comparative Balance Sheet

(Do not net depreciation reserve from original cost)

# 2019

COMPANY NAME	SBE NO.
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BALANCE AT BEGINNING OF 2018	ASSETS	BALANCE AT END OF 2018
\$	Plant and equipment <span style="float: right;">a</span> <input style="width: 100px;" type="text"/>	\$
	Accumulated Depreciation—plant and equipment <span style="float: right;">a</span>	
	Accumulated Depreciation—exempt software <span style="float: right;">a</span>	
	Accumulated Depreciation—other nontaxable property <span style="float: right;">a</span>	
	Accumulated amortization—all <span style="float: right;">a</span>	
	Miscellaneous physical property <span style="float: right;">a</span>	
	Investments in securities	
	Other investments	
	Sinking and other funds	
	Other utility plant	
	Construction work in progress <span style="float: right;">a</span> <input style="width: 100px;" type="text"/>	
	Cash and working funds	
	Temporary cash investments and special deposits	
	Notes receivable	
	Accounts receivable	
	Interest, dividends, and rents receivable	
	Materials and supplies <span style="float: right;">a</span> <input style="width: 100px;" type="text"/>	
	Inventory held for sale or lease in ordinary course of business <span style="float: right;">a</span> <input style="width: 100px;" type="text"/>	
	Discount on capital stock	
	Discount and expense on funded dept.	
	Prepayments	
	All other deferred debits ( <i>describe</i> )	
	Future use property <span style="float: right;">a</span> <input style="width: 100px;" type="text"/>	
\$	<b>TOTAL ASSETS AND OTHER DEBITS</b>	\$

	LIABILITIES	
\$	Capital stock	\$
	Premiums and assessments on capital stock	
	Funded debt unmatured	
	Capital stock expense	
	Other long term debt	
	Loans and notes payable	
	Accounts payable	
	Matured interest and dividends	
	Taxes accrued	
	Customer deposits and advances	
	Other current and accrued liabilities	
	Premium on long term debt	
	Other reserves	
	Employees' provident reserve	
	Other deferred and unadjusted credits	
	Retained earnings	
\$	<b>TOTAL LIABILITIES AND OTHER CREDITS</b>	\$

**Note:** <sup>a</sup> Interstate companies show California end-of-year amount in box.

**2019**

**SCHEDULE B—Plant and Equipment**

COMPANY NAME _____	SBE NO. _____
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Has your company taken a FASB write-down to reflect a reduction in the value of your fixed assets?  Yes  No  
 If yes, enter the date the write-down was booked \_\_\_\_\_

If a FASB write-down has been taken, do the costs reported in Schedule B reflect the write-down?  Yes  No

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	CALIFORNIA			SYSTEM	
			BALANCE 1-1-18	ADDITIONS	RETIREMENTS	BALANCE 12-31-18	BALANCE 12-31-18
1		<b>INTANGIBLES</b> —(BOE-529-I) _____					
		<b>REAL ESTATE</b>					
2		Land <sup>A</sup> _____					
3		Rights of Way, Easements, etc. <sup>A</sup> _____					
4		Buildings _____					
5		Misc. Structures and Leasehold Imps. _____					
6		Shelters _____					
		<b>MISCELLANEOUS PROPERTY IN SERVICE</b>					
7		Licensed Motor Vehicles (exclude from Sch. B-1) _____					
8		Unlicensed Motor Vehicles _____					
9		Furniture & Office Equipment _____					
10		General Purpose Computers _____					
11		Computer Application Software (exclude from Sch. B-1) _____					
12		Switch Application Software (exclude from Sch. B-1) _____					
13		Radio Freq./BTS Software (exclude from Sch. B-1) _____					
14		Misc. Tools & Work Equipment _____					
		<b>CENTRAL OFFICE EQUIPMENT—WIRELESS</b>					
15		Power Equipment _____					
16		Switching/MSC/BSC Equipment _____					
17		BTS/Radio Frequency Channel Equipment _____					
		<b>CENTRAL OFFICE EQUIPMENT—RADIO</b>					
18		Control & Message Center Equipment _____					
19		Fixed Station Equipment _____					
20		Shop & Test Equipment _____					
21		<b>SITE ACQUISITION AND DEVELOPMENT</b>					
		<b>OUTSIDE PLANT</b>					
22		Antennae _____					
23		Towers _____					
24		Transmission _____					
		<b>CUSTOMER PREMISE EQUIPMENT (CPE)</b>					
25		One-Way Radio Equipment _____					
26		Two-Way Radio Equipment _____					
27		All Other CPE _____					
		<b>OTHER</b>					
28		Other Equipment In Service ( <i>describe</i> ) _____					
29		<b>TOTAL IN SERVICE</b>					
30		MATERIALS AND SUPPLIES _____					
31		FORM BOE-600-A LEASED EQUIPMENT _____					
32		FUTURE USE PROPERTY _____					
33		CONSTRUCTION WORK IN PROGRESS (Total Sch. D) _____					
34		<b>TOTAL IN CALIFORNIA</b>					
35		<b>GRAND TOTAL SYSTEM</b>					
		<b>Accumulated Depreciation 12-31-18</b>	California	System			
36		Licensed Motor Vehicles <sup>B</sup> _____					
37		Exempt Software <sup>B</sup> _____					
38		All other tangible property _____					
39		<b>TOTAL DEPRECIATION</b>					

<sup>A</sup> If additions and/or retirements are reported for Land or Rights of Way, Easements, etc., the BOE-551, *Statement of Land Changes*, must be filed with the State-Assessed Properties Division.

<sup>B</sup> Property exempt from assessment.

Note: Reconcile to schedule B-1 totals.

**2019**

**SCHEDULE B-0 – DISTRIBUTION OF COST**

COMPANY NAME				SBE NO.
A COUNTY NO.	B COUNTY NAME	C IMPROVEMENTS (e.g., buildings, leasehold improvements, towers, shelters)	D PERSONAL PROPERTY (e.g., machinery & equipment, office furniture, materials & supplies)	E TOTAL <sup>1</sup>
1	Alameda			
2	Alpine			
3	Amador			
4	Butte			
5	Calaveras			
6	Colusa			
7	Contra Costa			
8	Del Norte			
9	El Dorado			
10	Fresno			
11	Glenn			
12	Humboldt			
13	Imperial			
14	Inyo			
15	Kern			
16	Kings			
17	Lake			
18	Lassen			
19	Los Angeles			
20	Madera			
21	Marin			
22	Mariposa			
23	Mendocino			
24	Merced			
25	Modoc			
26	Mono			
27	Monterey			
28	Napa			
29	Nevada			
30	Orange			
31	Placer			
32	Plumas			
33	Riverside			
34	Sacramento			
35	San Benito			
36	San Bernardino			
37	San Diego			
38	San Francisco			
39	San Joaquin			
40	San Luis Obispo			
41	San Mateo			
42	Santa Barbara			
43	Santa Clara			
44	Santa Cruz			
45	Shasta			
46	Sierra			
47	Siskiyou			
48	Solano			
49	Sonoma			
50	Stanislaus			
51	Sutter			
52	Tehama			
53	Trinity			
54	Tulare			
55	Tuolumne			
56	Ventura			
57	Yolo			
58	Yuba			
<b>Total<sup>1</sup> 12-31-18</b>				

Do not include Land, Rights of Way/Easements, Licensed Motor Vehicles or Exempt Software in the distribution of cost. Non-operating property should be reported on BOE-533, *Tangible Property List*. See publication 67WT, *Instructions for Reporting State-Assessed Property* for detailed instructions.

<sup>1</sup> Total in column (E) should reconcile to the California total on Schedule B, line 34, excluding Land, Land Rights, and exempt items.

**2019**

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**2019**

**SCHEDULE B-1 – COST DETAIL OF CALIFORNIA DEPRECIABLE PROPERTY  
AS OF JANUARY 1, 2019 (1 of 4)**

COMPANY NAME	SBE NO.
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CAL. YEAR OF ACQ.	BUILDINGS ORIGINAL COST	MISC. STRUCTURES & LEASEHOLD IMPROVEMENTS ORIGINAL COST	SHELTERS ORIGINAL COST	FURNITURE & OFFICE EQUIPMENT ORIGINAL COST	GENERAL PURPOSE COMPUTERS ORIGINAL COST
2018					
2017					
2016					
2015					
2014					
2013					
2012					
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2010					
2009					
2008					
2007					
2006					
2005					
2004					
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1973					
Prior					
<b>TOTAL</b>					

**Note:** Do not include Licensed Motor Vehicles or Exempt Software Cost in any Schedule B-1 Category. Reconcile to Schedule B totals.

**2019**

**SCHEDULE B-1 – COST DETAIL OF CALIFORNIA DEPRECIABLE PROPERTY  
AS OF JANUARY 1, 2019 (2 of 4)**

COMPANY NAME

SBE NO.

CAL. YEAR OF ACQ.	MISC. TOOLS & WORK EQUIPMENT ORIGINAL COST	POWER EQUIPMENT ORIGINAL COST	DIGITAL SWITCH ORIGINAL COST	BASE TRANSCIVER STATION & RADIO FREQUENCY CHANNEL EQUIPMENT ORIGINAL COST	SITE ACQUISITION & DEVELOPMENT ORIGINAL COST
2018					
2017					
2016					
2015					
2014					
2013					
2012					
2011					
2010					
2009					
2008					
2007					
2006					
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1974					
1973					
Prior					
<b>TOTAL</b>					

**Note:** Do not include Licensed Motor Vehicles or Exempt Software Cost in any Schedule B-1 Category. Reconcile to Schedule B totals.



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**SCHEDULE B-1 – COST DETAIL OF CALIFORNIA DEPRECIABLE PROPERTY  
AS OF JANUARY 1, 2019 (3 of 4)**

COMPANY NAME

SBE NO.

CAL. YEAR OF ACQ.	OUTSIDE PLANT ORIGINAL COST	CPE – OTHER ORIGINAL COST	CPE ONE-WAY ORIGINAL COST	CPE TWO-WAY ORIGINAL COST
2018				
2017				
2016				
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1973				
Prior				
<b>TOTAL</b>				

**Note:** Do not include Licensed Motor Vehicles or Exempt Software Cost in any Schedule B-1 Category. Reconcile to Schedule B totals.

**2019**

**SCHEDULE B-1 – COST DETAIL OF CALIFORNIA DEPRECIABLE PROPERTY  
AS OF JANUARY 1, 2019 (4 of 4)**

COMPANY NAME

SBE NO.

CAL. YEAR OF ACQ.	FIXED STATION EQUIPMENT ORIGINAL COST	CONTROL & MESSAGE CENTER EQUIPMENT ORIGINAL COST	SHOP & TEST EQUIPMENT ORIGINAL COST	OTHER COMMUNICATIONS EQUIPMENT ORIGINAL COST
2018				
2017				
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Prior				
<b>TOTAL</b>				

**Note:** Do not include Licensed Motor Vehicles or Exempt Software Cost in any Schedule B-1 Category. Reconcile to Schedule B totals.

**SCHEDULE C—Operating Income Statement (1 of 2)****2019**This page is for **CALIFORNIA**

COMPANY NAME		SBE NO.	
ACCOUNT TITLE	ACCOUNT NO.	2018 CALENDAR YEAR	2017 CALENDAR YEAR
<b>OPERATING REVENUES (Gross)</b>			
Retail customer revenues _____			
Wholesale customer revenues _____			
Roamer customer revenues _____			
Commission revenues _____			
Uncollectible revenues—debit _____			
Other operating revenues ( <i>describe</i> ) _____			
<b>Total Operating Revenues</b>			
<b>OPERATING EXPENSES</b>			
Maintenance expense _____			
Telecommunication direct operating expense ( <i>attach detail</i> ) _____			
Customer accounts/service expense _____			
Sales promotion/advertising _____			
General administrative expense ( <i>attach detail</i> ) _____			
Rental equipment _____			
Other operating expenses ( <i>describe</i> ) _____			
Property tax expense _____			
All other tax expenses except income taxes ( <i>describe</i> ) _____			
<b>Total Operating Expenses</b>			
<b>DEPRECIATION &amp; AMORTIZATION</b>			
Depreciation _____			
Amortization _____			
<b>Net Operating Income</b>			
<b>INCOME TAXES</b>			
Federal income taxes _____			
State income taxes _____			
Deferred income taxes _____			
<b>OTHER INCOME &amp; EXPENSES</b>			
Interest expense _____			
Extraordinary items _____			
Other ( <i>describe</i> ) _____			
<b>NET INCOME AFTER TAXES</b>			

**SCHEDULE C—Operating Income Statement (2 of 2)****2019**This page is for **SYSTEM**

COMPANY NAME		SBE NO.	
ACCOUNT TITLE	ACCOUNT NO.	2018 CALENDAR YEAR	2017 CALENDAR YEAR
<b>OPERATING REVENUES (Gross)</b>			
Retail customer revenues _____			
Wholesale customer revenues _____			
Roamer customer revenues _____			
Commission revenues _____			
Uncollectible revenues—debit _____			
Other operating revenues ( <i>describe</i> ) _____			
<b>Total Operating Revenues</b>			
<b>OPERATING EXPENSES</b>			
Maintenance expense _____			
Telecommunication direct operating expense ( <i>attach detail</i> ) _____			
Customer accounts/service expense _____			
Sales promotion/advertising _____			
General administrative expense ( <i>attach detail</i> ) _____			
Rental equipment _____			
Other operating expenses ( <i>describe</i> ) _____			
Property tax expense _____			
All other tax expenses except income taxes ( <i>describe</i> ) _____			
<b>Total Operating Expenses</b>			
<b>DEPRECIATION &amp; AMORTIZATION</b>			
Depreciation _____			
Amortization _____			
<b>Net Operating Income</b>			
<b>INCOME TAXES</b>			
Federal income taxes _____			
State income taxes _____			
Deferred income taxes _____			
<b>OTHER INCOME &amp; EXPENSES</b>			
Interest expense _____			
Extraordinary items _____			
Other ( <i>describe</i> ) _____			
<b>NET INCOME AFTER TAXES</b>			

**2019**

**SCHEDULE D— Construction Work In Progress (California)**

COMPANY NAME	SBE NO.
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DESCRIPTION	REPLACEMENT	GROWTH	TOTAL
Construction Work in Progress	\$	\$	\$