

ANNUAL TAX REPORT

-OF-

TELECOMMUNICATIONS COMPANIES

REPORT OF

_____ SCC I.D.# _____

-TO THE-

STATE CORPORATION COMMISSION OF VIRGINIA

FOR THE YEAR 2019

This report must be filed in **duplicate** with the State Corporation Commission annually,
on or before the **Fifteenth Day of April**.

General Instructions

Each company or person holding a certificate of convenience and necessity granted by the State Corporation Commission authorizing telephone service, or a person authorized by the Federal Communications Commission to provide commercial mobile service as defined in § 332(d)(1) of the Communications Act of 1934, as amended, where such service includes cellular mobile radio communications services or broadband personal communications services; or a person holding a certificate issued pursuant to § 214 of the Communications Act of 1934, as amended, authorizing domestic telephone service, and belonging to an affiliated group including a person holding a certificate of convenience and necessity granted by the State Corporation Commission authorizing telephone service, is required to complete this form. The proper officer or person will furnish the information asked for as soon as possible, but no later than APRIL FIFTEENTH, and return two copies to our physical address or our P.O. Box:

STATE CORPORATION COMMISSION PUBLIC SERVICE TAXATION DIVISION 1300 East Main Street Richmond, Virginia 23219
STATE CORPORATION COMMISSION PUBLIC SERVICE TAXATION DIVISION P.O. Box 1197 Richmond, Virginia 23218

Each question must be answered and SOME NOTATION must be made after every question to indicate that it has not been overlooked. Reference to returns of former years may not take the place of required entries.

Name of Company _____

Location of principal office in Virginia (if applicable) _____

Name, title, address, telephone number, and email address of person to whom ALL correspondence, including tax bills, should be sent:

Name _____ Title _____ Address _____

Telephone No. _____ Email _____

PRINCIPAL OFFICERS (If Applicable)

NAME	TITLE	ADDRESS

OATH

STATE OF _____
County or City of _____ to-wit:

I, _____, _____
(Title)

of the company or persons named above, on oath, do say that the following return has been prepared from the original records of the company, that I have read it and that it is true to the best of my knowledge, information and belief; and I hereby acknowledge due service of notice that on **April 15, 2019**

the State Corporation Commission will proceed to assess the value of the property of the said Company, and all other subjects of taxation, for taxation according to law, for the current year.

(Name) _____

(Title) _____

Subscribed and sworn to before me, this _____ day of _____, 2019

Notary Public

**INSTRUCTIONS
FOR FILING THE
ANNUAL TAX REPORT OF
TELECOMMUNICATIONS COMPANIES**

§ 58.1-2628. Annual report.

A. Each telephone company shall report annually, on April 15, to the Commission all real and tangible personal property of every description in the Commonwealth, **owned, operated or used by it**, except leased automobiles, leased trucks or leased real estate, as of January 1 preceding, showing particularly the county, city, town or magisterial district wherein such property is located.

The report shall also show the total gross receipts for the 12 months ending December 31 next preceding and the interstate revenue, if any, attributable to the Commonwealth. Such revenue shall include all interstate revenue from business originating and terminating within the Commonwealth and a proportion of interstate revenue from all interstate business passing through, into or out of the Commonwealth.

Please follow these instructions when preparing your Tax Report:

1. All reports must be notarized and are due in this office no later than April 15th of each year.
2. Make sure all property owned or leased is reported at **original cost**. The only leased property not assessed is land, buildings, towers and vehicles. **These are considered leased if not in the exact name of the company filing.**
3. **Please provide a breakdown of original cost by schedule (class) by year on or before April 15th, 2019 that includes additions through 2018. If we don't receive anything by the specified date, we will use the best information available to calculate the percent conditions for each schedule.**
4. **Make sure that all property is listed alphabetically, cities first then counties and towns. Also indicate the district, if any, in which the property is located and include the district codes in the columns provided. Please include subtotals for each district as well as grand totals for each locality.**
5. Enclosed is a real estate transaction form to be completed if your company purchases or sells any land under the name certificated by the SCC or licensed by the FCC. **This form should be returned to this office by February 1st of each year.**
6. Although leased land, buildings and towers will not be assessed, you are still required to give this office addresses of all leased sites. (Remember to report the dollars associated with improvements made on leased property.)
7. Any and all contribution of telephone plant which includes donations, grants, or contributions in property from individuals, states, municipalities or governmental agencies should be included in this report. This property is to be reported and assessed by the State Corporation Commission.
8. Computer software, as defined by § 58.1 - 1101 A 8, is intangible personal property not subject to assessment by the SCC. Software should not be reported, but proper documentation must accompany the tax report.
9. Reports must be filed on 8 1/2 x 14 paper. Be sure to leave a one inch left margin for binding purposes.
10. **Each company is required to file with the annual tax report a copy of their last audited financial reports showing the Virginia portion of gross receipts.**
11. Wireless retail stores and customer service / call centers which are not in the exact name of the SCC filing entity (FCC licensed name) must report those assets locally.

Listed below is the page and class where your property should be reported:

1. Page 4, Class 1 - Poles and underground conduit.
2. Page 5, Class 2 - List your cable under the appropriate column (aerial, underground, buried, submarine, and aerial wire). Please report lit and dark fiber separately.
3. Page 6, Class 3A-1 - Land, buildings, leasehold improvements and towers.
4. Page 7, Class 3A-2 - Antennas.
5. Page 8, Class 3B - Switching, transmission, optical, circuit, and wireless equipment.
6. Page 9, Class 3C - Customer premises equipment, terminal equipment, PBX's, landline phones, and public telephone equipment.
7. Page 10, Class 3D-1 - List vehicles owned by your company in the locality that they are garaged. (Do not report leased vehicles.)
8. Page 11, Class 3D-2 - List furniture, office equipment, computers, servers, printers, copy machines, wireless phones, and any other related equipment.
9. Page 12, Class 3E - Materials and Supplies (col. E) and Plant Under Construction (report total P.U.C. with capitalized labor included in col. F or material cost only in col. G).
10. Page 13, Class 4 - Merchants' Capital - Any inventory, such as phones, for resale.
11. Page 14, Gross Receipts - Report **all** gross revenue generated by your company. This includes intrastate revenue as well as the interstate portion of Virginia Revenue. If you have any questions concerning where revenue should be reported on this page, please contact this office. (Any questions about the actual computation of the minimum tax should be directed to the Department of Taxation (804) 367-8037.)
12. Make sure once this report is completed that it is signed and notarized on page 1.

- **Title 58.1 - Chapter 26 of the Code of Virginia deals with the assessment of Property and the Special Regulatory Revenue Tax.**

- **Title 58.1 - 400.1 deals with Gross Receipts subject to Minimum Tax.**

- **Please visit our website below for information about the Public Service Taxation Division, Virginia Code references, district codes, and online forms.**

<http://www.scc.virginia.gov/pst/>

- **If you have any other property than what is listed above and are uncertain where it should be reported, please contact this office at (804)371-9480.**

**ANNUAL TAX REPORT
OF
TELECOMMUNICATIONS COMPANIES**

NAME OF COMPANY

SUMMARY OF REAL AND PERSONAL PROPERTY FOR THE YEAR 2019

CLASS NUMBER AND TITLE	ORIGINAL COST REPORTED BY THE COMPANY	VALUE ASSESSED BY THE STATE CORPORATION COMMISSION
(A)	(B)	(C)
CLASS 1 POLES		
CLASS 1 CONDUIT		
CLASS 2 WIRE LINES		
CLASS 3A-1 LAND, BUILDINGS, LEASEHOLD IMPROVEMENTS, AND TOWERS		
CLASS 3A-2 ANTENNAS		
CLASS 3B CENTRAL OFFICE EQUIPMENT / WIRELESS EQUIPMENT		
CLASS 3C STATION EQUIPMENT		
CLASS 3D-1 GENERAL EQUIPMENT- VEHICLES		
CLASS 3D-2 GENERAL EQUIPMENT-OTHER EQUIPMENT		
CLASS 3E MATERIAL AND SUPPLIES / PLANT UNDER CONSTRUCTION		
TOTAL COST OF REAL AND TANGIBLE PERSONAL PROPERTY		
CLASS 4 MERCHANTS' CAPITAL		
	Total Taxable Receipts	Total Taxable Receipts
	Subject to the	Subject to the
	Minimum Tax:	Special Revenue Tax:
STATEMENT OF GROSS RECEIPTS		

***Make sure all property owned or leased is reported at original cost (as of 1/1/19). The only leased property not assessed is land, buildings, towers and vehicles. These are considered leased if not in the exact name of the company filing.**

TELECOMMUNICATIONS COMPANIES -- CLASS 1 -- POLES AND CONDUIT

Line number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		Locality-District Code	POLES		UNDERGROUND CONDUIT	
	City or County	District or Town		Miles of Pole Line	Total Cost Reported by Company	Miles of Conduit	Total Cost Reported by Company
					Whole Dollars		Whole Dollars
(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1							
2							
3							
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	TOTALS						

TELECOMMUNICATIONS COMPANIES -- CLASS 3A-2 -- ANTENNAS

Line Number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		Locality-District Code	Site ID	Legal Description or Address	Description <small>(i.e. rooftop, water tower, etc.)</small>	Owner of Supporting Structure	Total Cost of Antennas Reported by the Company
	City or County	District or Town						Whole Dollars
	(A)	(B)						(C)
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	TOTALS							

TELECOMMUNICATIONS COMPANIES -- CLASS 3B -- CENTRAL OFFICE EQUIPMENT / WIRELESS EQUIPMENT

Included in this class should be digital and electronic switching equipment, transmission equipment, optical equipment, circuit equipment, all types of wireless communications equipment, and any other similar types of equipment.

Line Number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		Locality-District Code	Site ID / Address	Type of Equipment	Total Cost of Equipment Reported by the Company Whole Dollars
	City or County	District or Town				
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	TOTALS					

TELECOMMUNICATIONS COMPANIES -- CLASS 3C -- STATION EQUIPMENT

Included in this class should be all types of station equipment, customer premises equipment, terminal equipment, private branch exchanges, landline phones, public telephone equipment, and other similar types of equipment.

Line Number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		Locality- District Code	Site ID / Address	Type of Equipment	Total Cost Reported by the Company Whole Dollars (F)
	City or County	District or Town				
	(A)	(B)				
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	TOTALS					

TELECOMMUNICATIONS COMPANIES -- CLASS 3D-2 -- GENERAL EQUIPMENT -- OTHER EQUIPMENT

Line Number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		Locality-District Code	Site ID / Address	Description	Furniture, Office Equipment, Other Communications and Work Equipment Whole Dollars	Computer Equipment: PC's, Laptops, Servers, Printers, Mainframe Equip., & Wireless Phones Whole Dollars	Total Cost Reported By the Company Whole Dollars
	City or County	District or Town						
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	TOTALS							

TELECOMMUNICATIONS COMPANIES -- CLASS 3E -- MATERIAL AND SUPPLIES / PLANT UNDER CONSTRUCTION

Line Number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		Locality-District Code	Description	Material and Supplies	Plant Under Construction		Total Cost of Material and Supplies and Plant Under Construction	
	City or County	District or Town			Total Cost of Complete Unit Reported by the Company	Total P.U.C. (including capitalized labor) Reported by the Company	Total Material Only Reported by the Company		Total Cost of Material and Supplies and Plant Under Construction
					Whole Dollars				
	(A)	(B)			(C)	(D)	(E)		(F)
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	TOTALS								

CLASS 4 -- MERCHANTS' CAPITAL

Each company engaging in the sale of accessories or other merchandise in connection with its business must return their Merchants' Capital on this form. Merchants' Capital must be reported in the locality in which it is stored. All inventories and returns with reference to Merchants' Capital shall be as of the beginning of business on January 1st of the tax year.

Line Number	Please list in alphabetical order Cities first followed by Counties and any Towns within those Counties.		District Code	Site ID / Address	Description	Original Cost of Inventory in Stock
	City or County	District or Town				
	(A)	(B)	(C)	(D)	(E)	(F)
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	TOTALS					

Statement showing ALL Gross Receipts of the reporting Telecommunications Company in the Commonwealth of Virginia for the year ending December 31, 2018, subject to the Minimum Tax and to the Special Regulatory Revenue Tax pursuant to Title 58.1, Chapter 3, Article 10, and Chapter 26, Article 6, Code of Virginia. (All work papers and financial operating reports or forms should be filed to verify any revenue reported on this page.)

CLASS OF RECEIPTS		GROSS RECEIPTS SUBJECT TO		CLASS OF RECEIPTS (CONT'D)		GROSS RECEIPTS SUBJECT TO	
		MINIMUM TAX	SPECIAL REVENUE TAX			MINIMUM TAX	SPECIAL REVENUE TAX
Local Network Services Revenues				Miscellaneous Revenues			
5001	Basic Area Revenue			5230	Directory Revenue		
5002	Optional Extended Area Revenue			5240	Rent Revenue		
5003	Cellular Mobile Service Revenue			5250	Corporate Operations Revenue		
5004	Other Mobile Service Revenue			5261	Special Billing Arrangement Revenue		
	Total Basic Local Service Revenue			5262	Customer Operations Revenue		
				5263	Plant Operations Revenue		
5010	Public Telephone Revenue			5264	Other Incidental Regulated Revenue		
5040	Local Private Line Revenue			5269	Other Revenue Settlements		
5050	Customer Premises Revenue			5270	Carrier Billing and Collection Revenue		
5060	Other Local Exchange Revenue						
5069	Other Local Exchange Revenue Settlements			5280	Nonregulated Operating Revenue:		
					Internet Revenue		
					DSL Revenue		
	Total Local Network Services Revenues				VOIP Services Revenue		
					Misc. Income (Sales of Customer Provided Equipment - Gross)		
					Portability Surcharge Revenue		
					Total Miscellaneous Revenues		
					TOTAL GROSS RECEIPTS		
	Network Access Services Revenues				Deductions:		
5081	End User Revenue				Revenue Received From Other "Telephone Companies" (as defined in § 58.1-2600):		
5082	Switched Access Revenue				Unbundled Network Facilities		
5083	Special Access Revenue				Completion, Origination or Interconnection of Telephone Calls with Taxpayer's Network		
5084	State Access Revenue				Transport of Telephone Calls over Taxpayer's Network		
					Taxpayer's Telephone Services for Resale		
	Total Network Access Revenue				Roaming Outcollect Revenue (Cellular & PCS)		
					Total		
					Revenue Billed on behalf of a Telephone Company which is later paid to that Company		
					E-911 Wireless Service (less commission)		
					Pay Telephone Revenue OTHER THAN LINE CHARGE (Special Tax Only)		
					Right of Way Use Fees		
					*Subscriber Line Charges / End User Common Line Charges / Access Recovery Charge		
					*Universal Service Charges / Connect America Fund		
					Interstate Revenue		
					International Revenue		
					*Internet Revenue		
					DSL Revenue (considered an interstate revenue / charge)		
					Interstate portion of VOIP Services Revenue		
					Uncollectible Operating Revenues:		
					Amount actually written off		
					Less: collections of amounts previously written off		
					Net Uncollectible		
					Less: Interstate Uncollectible Revenues		
					Total: Deductible Uncollectible Revenues		
					Total Deductions		
	Total Long Distance Network Services Revenues				TOTAL TAXABLE RECEIPTS		