

2021**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M., JANUARY 1, 2021**

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, 2021. 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, 2021. 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 Number

MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL Indicate if above is a change of name and/or address.**IMPORTANT: PLEASE ANSWER THE FOLLOWING QUESTIONS BEFORE COMPLETING THE ATTACHED FORMS.**

As of January 1, 2021:

- A. In the course of your business, did you own, lease, or use real or personal property in California? Yes No
(If yes, skip question B, and complete Schedules B, B-0, B-1, C, D.)
(If no, answer question B, sign, and return only this page.)
- B. Were you conducting business in California? Yes No
(If yes, provide a copy of the most recent financial statements.)
(If no, sign, and return only this front page form.)
- C. In 2020, did you pay franchise fees (franchise fees based on a percentage of your cable or video service revenues) to a local government for the right to provide cable or video television services or make payments for the right to use public real property? Yes No

Name, address, and telephone number of person to whom correspondence regarding this property statement should be addressed:

NAME	EMAIL ADDRESS
ADDRESS	
TELEPHONE NUMBER	FAX NUMBER

List business activities:

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

(✓) 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, 2021. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME OF BUSINESS

FOR OFFICIAL USE ONLY

PRINTED NAME OF SIGNATORY

TITLE

SIGNATURE OF OWNER, PARTNER, OR CORPORATE OFFICER

DATE

2021

SIGNATURE OF AUTHORIZED REPRESENTATIVE

DATE

2021

**INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH OTHER STATE BOARD OF EQUALIZATION DEPARTMENTS,
THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION, AND THE OFFICE OF TAX APPEALS**

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, 2021, and 5:00 p.m. on March 1, 2021.** This property statement shall be completed in accordance with instructions included with the property statement and in publication 67-TR, *Instructions for Reporting State-Assessed Property*, for lien date 2021. Reporting instructions are available on the Internet at www.boe.ca.gov/proptaxes/psrfcont.htm.

Extensions of time for filing the property statement or any of its parts may be granted only on showing of good cause under a written request made prior to March 1, 2021. If you do not file this property statement timely, it may result in an added penalty of ten percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

All financial schedules must be completed in their entirety using BOE supplied forms and filed by March 1, 2021; no schedules other than those supplied by the BOE will be accepted without prior approval. Otherwise, a penalty of ten percent under section 830 of the Revenue and Taxation Code, as described above, may be imposed.

If you are not required to file additional forms based on the answers to questions A and B on the front of this property statement, submit only the front page of this property statement as indicated.

REGARDING THE SCHEDULES TO BE FILED.

Book Cost: book cost equals original historical cost as recorded in the books and records of the business as described below.

Report book cost (100 percent of actual cost). Include excise taxes, 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. Accumulated depreciation is to be reported separately. Also report separately the details of any write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the BOE in estimating the fair market value of your property.

You have the option of substituting for Financial Schedules B to C inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission.

Note—All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affect 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 are not required to consider it in determining its unitary value recommendation.

2021

SCHEDULE B—Plant and Equipment

COMPANY NAME _____

SBE NUMBER _____

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 1-1-20	ADDITIONS	RETIREMENTS	BALANCE 12-31-20	BALANCE 12-31-20
		REAL ESTATE					
1		Land ^A _____					
2		Rights of Way, Easements, etc. ^A _____					
3		_____					
4		_____					
5		Buildings _____					
6		Misc. Structures and Leasehold Improvements _____					
7		_____					
		PLANT ASSETS IN SERVICE					
8		Licensed Motor Vehicles ^B _____					
9		Unlicensed Vehicles _____					
10		Furniture and Office Equipment _____					
11		General Purpose Computers _____					
12		Computer Application Software ^B _____					
13		_____					
14		_____					
		CENTRAL OFFICE EQUIPMENT (COE)					
15		Switches _____					
16		Routers _____					
17		Peripheral _____					
18		Co-Location ^C _____					
19		Switch Application Software ^B _____					
20		OUTSIDE PLANT^D					
21		OUTSIDE PLANT^E					
22		CUSTOMER PREMISE EQUIPMENT (CPE)					
23		_____					
24		MISCELLANEOUS WORK EQUIPMENT (describe) _____					
25		_____					
26		OTHER					
27		_____					
28		TOTAL IN SERVICE					
29		BOE-600-A PROPERTY (LEASED EQUIPMENT) _____					
30		FUTURE USE PROPERTY _____					
31		CONSTRUCTION WORK IN PROGRESS _____					
32		MATERIALS AND SUPPLIES _____					
33		TOTAL					
		ACCUMULATED DEPRECIATION — 12-31-20	California	System			
34		Licensed Motor Vehicles ^B _____					
35		Applications Software ^B _____					
36		All Other Tangible Property _____					
37		Total Depreciation _____					

^A If additions and/or retirements are reported, BOE-551, *Statement of Land Changes*, must be filed with the State-Assessed Properties Division.

^B Property exempt from assessment.

^C Include one time non-recurring co-location cost.

^D Outside plant assets consisting mainly of longer life assets such as fiber, conduit, poles, towers, among others.

^E Outside plant assets consisting of longer life assets as well as a significant amount of shorter life assets such as antennas, power equipment, other electronic equipment, among others.

SCHEDULE B-0 DISTRIBUTION OF COST

2021

COMPANY NAME				SBE NUMBER
A COUNTY NUMBER	B COUNTY NAME	C IMPROVEMENTS (for example, buildings, leasehold improvements, towers)	D PERSONAL PROPERTY (for example, machinery and equipment, office furniture, materials and supplies)	E TOTAL ¹
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			
TOTAL¹ 12-31-20				

Do not include Land, Rights of Way, Licensed Motor Vehicles, or Computer Applications Software in the distribution of cost.
 Non-operating property should be reported on BOE-533, *Tangible Property List*. See publication 67-TR, *Instructions for Reporting State-Assessed Property* for detailed instructions.
¹Total in column (E) should reconcile to the California total on Schedule B, excluding Land, Land Rights, and exempt items.

2021

**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE
PROPERTY AS OF JANUARY 1, 2021 (1 of 2)**

COMPANY NAME	SBE NUMBER
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CAL. YEAR OF ACQ.	BUILDINGS ORIGINAL COST	MISC. STRUCTURE AND LEASEHOLD IMPROVEMENTS ORIGINAL COST	FURNITURE AND OFFICE EQUIPMENT ORIGINAL COST	GENERAL PURPOSE COMPUTERS ORIGINAL COST	COE - SWITCH ORIGINAL COST
2020					
2019					
2018					
2017					
2016					
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1978					
1977					
1976					
Prior					
TOTAL					

NOTE—Do not include Licensed Motor Vehicle or Computer Software Cost in any Schedule B-1 Category.

2021

**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE
PROPERTY AS OF JANUARY 1, 2021 (2 of 2)**

COMPANY NAME	SBE NUMBER
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CAL. YEAR OF ACQ.	COE-PERIPHERAL (EXCEPT SWITCH) ORIGINAL COST	OUTSIDE PLANT ORIGINAL COST	CUSTOMER PREMISE EQUIPMENT ORIGINAL COST	MISC. WORK EQUIPMENT ORIGINAL COST	OTHER (EXPLAIN) ORIGINAL COST
2020					
2019					
2018					
2017					
2016					
2015					
2014					
2013					
2012					
2011					
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1979					
1978					
1977					
1976					
Prior					
TOTAL					

NOTE —Do not include Licensed Motor Vehicle or Computer Software Cost in any Schedule B-1 Category.

2021**SCHEDULE C—BALANCE SHEET AND INCOME STATEMENT****The following information is required.**

Please provide a copy of your:

- December 31, 2020 Balance Sheet
- December 31, 2020 Income Statement

If the above financial statements are unavailable, please provide a copy of the most recent Balance Sheet and Income Statement.

If you do not provide a Balance Sheet or an Income Statement, you may be subject to a penalty as prescribed in California Revenue and Taxation Code section 830.

2021**SCHEDULE D—ADDITIONAL FORMS REQUIRED**

PLEASE ANSWER THE FOLLOWING QUESTIONS TO DETERMINE ADDITIONAL FORMS REQUIRED TO BE INCLUDED WITH YOUR PROPERTY STATEMENT FILING.

QUESTION	NO	YES	If YES Form(s) Required
1. Did you acquire any wireless communication sites during calendar year 2020 (notwithstanding assessment jurisdiction)?	<input type="checkbox"/>	<input type="checkbox"/>	BOE-516
2. Do you need to request an extension of time to file the Property Statement?	<input type="checkbox"/>	<input type="checkbox"/>	BOE-517-EXT
3. Do you wish to claim intangibles?	<input type="checkbox"/>	<input type="checkbox"/>	BOE-529-I
4. Do you own or lease fiber optic right of way, conduit, and/or cable?	<input type="checkbox"/>	<input type="checkbox"/>	BOE-534-FO
5. Do you own or lease land, or lease 100% of a building in California?	<input type="checkbox"/>	<input type="checkbox"/>	BOE-551
6. Do you have an ownership interest in an entire parcel of land that had a tax rate area different from that of the prior year?	<input type="checkbox"/>	<input type="checkbox"/>	BOE-551-TRA
7. Do you lease equipment, from others, that is located in California?	<input type="checkbox"/>	<input type="checkbox"/>	BOE-600-A BOE-600-B
8. Do you need to authorize a person to act as your designated representative regarding state-assessed property tax matters?	<input type="checkbox"/>	<input type="checkbox"/>	BOE-892

If you answered **yes** to any of the questions above, you are required to file the form(s) indicated. Property statement forms may be obtained on the Internet, (see below).

INTERNET SITE DIRECTIONS

1. www.boe.ca.gov
2. State-Assessed Property
3. Property Statement Reporting Forms

If you do not complete and include the necessary form(s) in your property statement filing, it may result in a penalty as required by section 830 of the Revenue and Taxation Code.