

**2025**

**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION  
AS OF 12:01 A.M., JANUARY 1, 2025**

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, 2025. 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, 2025. 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.

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) Financial Schedules A through D				NAME
(2) Schedules of Leased Equipment 600-A 600-B				MAILING ADDRESS (including ZIP Code)
(3) Schedule of Intangible Information				TELEPHONE NUMBER
(4) Tangible Property List				EMAIL ADDRESS
(5) Statement of Land Changes, BOE-551				LOCATION OF ACCOUNTING RECORDS (street, city, state, and ZIP Code)
(6) Statement of Authorization, BOE-892				NAME OF AUTHORIZED REPRESENTATIVE (if applicable) *
(7) Other information (see instructions on reverse)				ADDRESS (street, city, state, and ZIP Code)
a. 2024 Annual Report to CPUC				DAYTIME TELEPHONE NUMBER
b. 2024 Annual Report to FCC				EMAIL ADDRESS
c. 2024 SEC Form 10K				
d. 2024 Shareholders Report				
e. Franchise Payments for Cable TV				
f. Payments to Local Governments in CA				
g. Other information as requested				
				<b>*BOE-892, Statement of Authorization, must be filed annually.</b>

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, 2025. 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		
SIGNATURE OF AUTHORIZED REPRESENTATIVE	DATE		

**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, 2025, and 5:00 p.m. on March 1, 2025.** This property statement shall be completed in accordance with instructions included with the property statement and in publication 67-TC, *Instructions for Reporting State-Assessed Property*, for lien date 2025. 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, 2025.** If you do not file 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.

#### **(7) OTHER INFORMATION—INSTRUCTIONS**

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

- a. A copy of your annual report to the California Public Utilities Commission (CPUC).
- b. A copy of your annual report to the Federal Communications Commission (FCC).
- c. A copy of your Form 10K filed with the Securities and Exchange Commission (SEC).
- d. A copy of your 2024 annual report to stockholders.
- e. List franchise fee payments for video and cable TV made during 2024. Do not include payments reported in item f below.
- f. A statement of your 2024 payments to governmental agencies for the use of public property located in California. Payments for video and cable TV franchise should be reported on BOE-517-FF, *Franchise Fee Payments*. 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.
- g. Other 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.

**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.** Accumulated depreciation must be reported separately. 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.

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. A summary control need not be filed unless tangible property is located in more than one county.

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.

**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.

**2025**

**SCHEDULE A—Comparative Balance Sheet**

COMPANY NAME _____	SBE NUMBER _____
--------------------	------------------

BALANCE AT JANUARY 1, 2024	ASSETS	BALANCE AT JANUARY 1, 2025
\$ _____	Plant and equipment _____	\$ _____
	Accumulated Depreciation—plant, prop. and eq. <sup>a</sup> _____	
	Accumulated Depreciation—exempt software <sup>a</sup> _____	
	Accumulated Depreciation—other <sup>a</sup> _____	
	nontaxable property _____	
	Miscellaneous physical property <sup>a</sup> _____	
	Investments in securities _____	
	Other investments _____	
	Sinking and other funds _____	
	Other utility plant _____	
	Cash and working funds _____	
	Temporary cash investments and special deposits _____	
	Notes receivable _____	
	Accounts receivable _____	
	Interest, dividends, and rents receivable _____	
	Materials and supplies <sup>a</sup> _____	
	Inventory held for sale or lease in ordinary <sup>a</sup> _____	
	course of business _____	
	Discount on capital stock _____	
	Discount and expense on funded dept _____	
	Prepayments _____	
	All other deferred debits ( <i>describe</i> ) _____	
	_____	
	_____	
	<b>TOTAL ASSETS AND OTHER DEBITS</b>	

EQUITY AND 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 _____	
	Deferred income taxes _____	
	Other reserves _____	
	Employees' provident reserve _____	
	Other deferred and unadjusted credits _____	
	Retained earnings _____	
	_____	
	<b>TOTAL EQUITY, LIABILITIES, AND OTHER CREDITS</b>	
\$ _____		\$ _____

<sup>a</sup> Interstate companies show California January 2025 amount in box.

**2025**

**SCHEDULE B – Plant Costs**

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

ACCOUNT NUMBER	ACCOUNT TITLE	CALIFORNIA				SYSTEM
		BALANCE AT BEGINNING OF 2024	ADDITIONS	RETIREMENTS	BALANCE AT END OF 2024	BALANCE AT END OF 2024
<b>REAL ESTATE</b>						
	Land <sup>A</sup> _____					
	Rights-of-way, Easements, among others. <sup>A</sup> _____					
	Buildings _____					
	Misc. Structures and Leasehold Improvements _____					
<b>PLANT ASSETS IN SERVICE</b>						
	Licensed Motor Vehicles <sup>B</sup> _____					
	Unlicensed Vehicles _____					
	Furniture and Office Equipment _____					
	General Purpose Computers _____					
	Computer Application Software <sup>B</sup> _____					
<b>CENTRAL OFFICE EQUIPMENT (COE)</b>						
	Switches _____					
	Routers _____					
	Peripheral _____					
	Switch Application Software <sup>B</sup> _____					
<b>OUTSIDE PLANT<sup>C</sup></b>						
<b>OUTSIDE PLANT<sup>D</sup></b>						
<b>MISCELLANEOUS WORK EQUIPMENT (describe)</b>						
<b>CUSTOMER PREMISE EQUIPMENT (CPE)</b>						
<b>OTHER (describe)</b>						
	Aircraft _____					
	<b>TOTAL IN SERVICE</b>					
	BOE-600-A PROPERTY (LEASED EQUIPMENT) _____					
	FUTURE USE PROPERTY _____					
	CONSTRUCTION WORK IN PROGRESS _____					
	MATERIALS AND SUPPLIES _____					
	<b>TOTAL</b>					
<b>ACCUMULATED DEPRECIATION – 12-31-24</b>		<b>CALIFORNIA</b>	<b>SYSTEM</b>			
	Licensed Motor Vehicles <sup>B</sup> _____					
	Application Software <sup>B</sup> _____					
	All other tangible property _____					
	<b>TOTAL DEPRECIATION</b>					

<sup>A</sup> If additions and/or retirements are reported, BOE-551, *Statement of Land Changes*, must be filed with the State-Assessed Properties Division.  
<sup>B</sup> Property exempt from assessment.  
<sup>C</sup> Outside plant assets consisting mainly of longer life assets such as fiber, conduit, poles, towers, among others.  
<sup>D</sup> 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.

**2025**

**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE  
PROPERTY AS OF JANUARY 1, 2025 (1 OF 2)**

COMPANY NAME	SBE NUMBER
--------------	------------

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
2024					
2023					
2022					
2021					
2020					
2019					
2018					
2017					
2016					
2015					
2014					
2013					
2012					
2011					
2010					
2009					
2008					
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
1997					
1996					
1995					
1994					
1993					
1992					
1991					
1990					
1989					
1988					
1987					
1986					
1985					
1984					
1983					
1982					
1981					
1980					
Prior					
<b>TOTAL</b>					

**Note:** Do not include Licensed Motor Vehicle or Computer Software Cost in any Schedule B-1 Category.

**2025**

**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE  
PROPERTY AS OF JANUARY 1, 2025 (2 OF 2)**

COMPANY NAME	SBE NUMBER
--------------	------------

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
2024					
2023					
2022					
2021					
2020					
2019					
2018					
2017					
2016					
2015					
2014					
2013					
2012					
2011					
2010					
2009					
2008					
2007					
2006					
2005					
2004					
2003					
2002					
2001					
2000					
1999					
1998					
1997					
1996					
1995					
1994					
1993					
1992					
1991					
1990					
1989					
1988					
1987					
1986					
1985					
1984					
1983					
1982					
1981					
1980					
Prior					
<b>TOTAL</b>					

**Note:** Do not include Licensed Motor Vehicle or Computer Software Cost in any Schedule B-1 Category.

# CALIFORNIA

# 2025

## SCHEDULE C – Operating Income Statement (1 of 2)

COMPANY NAME _____	SBE NUMBER _____
--------------------	------------------

ACCOUNT TITLE	ACCOUNT NUMBER	2024 CALENDAR YEAR	2023 CALENDAR YEAR
---------------	----------------	--------------------	--------------------

**OPERATING REVENUES**

Local service revenues _____			
Long distance revenues _____			
Uncollectible revenues—debit _____			
Miscellaneous operating revenues _____			
Network access revenues _____			
<b>Total Operating Revenues</b>			

**OPERATING EXPENSES**

Network and general support expense _____			
Central office switching expense _____			
Central office transmission _____			
Other plant and equipment expense _____			
Network operations expense _____			
Access expense _____			
Marketing expense _____			
General and administrative expense _____			
Miscellaneous operating expense _____			
Ad valorem (property) tax expense _____			
All other tax expense except income tax (describe) _____			
<b>Total Operating Expenses</b>			

**DEPRECIATION AND AMORTIZATION**

Depreciation—plant in-service _____			
Amortization—intangible property _____			
<b>Net Operating Income</b>			

**INCOME TAXES**

Federal income taxes _____			
State income taxes _____			

**OTHER INCOME AND EXPENSES**

Interest expense _____			
Extraordinary items _____			
Other (describe) _____			
<b>NET INCOME AFTER TAX</b>			

# SYSTEM

# 2025

## SCHEDULE C—Operating Income Statement (2 of 2)

COMPANY NAME	SBE NUMBER
--------------	------------

ACCOUNT TITLE	ACCOUNT NUMBER	2024 CALENDAR YEAR	2023 CALENDAR YEAR
<b>OPERATING REVENUES</b>			
Local service revenues _____			
Long distance revenues _____			
Uncollectible revenues—debit _____			
Miscellaneous operating revenues _____			
Network access revenues _____			
<b>Total Operating Revenues</b>			

<b>OPERATING EXPENSES</b>			
Network and general support expense _____			
Central office switching expense _____			
Central office transmission _____			
Other plant and equipment expense _____			
Network operations expense _____			
Access expense _____			
Marketing expense _____			
General and administrative expense _____			
Miscellaneous operating expense _____			
Ad valorem (property) tax expense _____			
All other tax expense except income tax (describe) _____			
<b>Total Operating Expenses</b>			

<b>DEPRECIATION AND AMORTIZATION</b>			
Depreciation—plant in-service _____			
Amortization—intangible property _____			
<b>Net Operating Income</b>			

<b>INCOME TAXES</b>			
Federal income taxes _____			
State income taxes _____			

<b>OTHER INCOME AND EXPENSES</b>			
Interest expense _____			
Extraordinary items _____			
Other (describe) _____			
<b>NET INCOME AFTER TAX</b>			



**2025**

COMPANY NAME _____	SBE NUMBER _____
--------------------	------------------

**SCHEDULE C-1 – Statement of Income**

	BALANCE AT END OF 2024	BALANCE AT END OF 2023
Net operating income (from Schedule C) _____		
Net income from other operations _____		
<b>OTHER INCOME</b>		
Revenues from nonoperative physical property _____		
Other income _____		
Total _____		
<b>INCOME DEDUCTIONS</b>		
Depreciation on nonoperative physical property _____		
Taxes on nonoperative physical property _____		
Other expenses of nonoperative physical property _____		
Interest _____		
Other income deductions _____		
Total _____		
Net income _____		

**SCHEDULE D – California Allocation Data**

	SYSTEM	CALIFORNIA
Tangible property, at original cost _____		
Operating revenue _____		
Calls originated _____		
Message units _____		
Other ( <i>identify</i> ) _____		

**Note:** If California income is not identifiable, California operations must be identified on Schedule D in terms of the number of calls, billing units, message units, among others, in relation to the system total of such units. If a requested item is not available or not applicable, indicate this by stating "N/A" in the appropriate space.