

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.

Table with columns: THIS STATEMENT SHALL CONSIST OF:, DATE SUBMITTED, DATE TO BE SUBMITTED, N/A, and Name and address of person to whom correspondence regarding audit should be addressed: (NAME, MAILING ADDRESS, TELEPHONE NUMBER, EMAIL ADDRESS, LOCATION OF ACCOUNTING RECORDS, NAME OF AUTHORIZED REPRESENTATIVE, ADDRESS, DAYTIME TELEPHONE NUMBER, EMAIL ADDRESS). Includes sub-items (1) through (8) and a note: *BOE-892, Statement of Authorization, must be filed annually.

As of January 1, 2025:

Were you conducting business in California? In the course of your business, did you own, lease, or use real or personal property in California? (Yes/No checkboxes)

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, 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 IF INCORPORATED

SIGNATURE OF OWNER, PARTNER, OFFICER, OR AUTHORIZED AGENT

DATE

2025

PRINTED NAME OF SIGNATORY

TITLE

SIGNATURE AND ADDRESS OF PREPARER OTHER THAN TAXPAYER

DATE

2025

FOR OFFICIAL USE ONLY

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 on March 1, 2025.** The property statement shall be completed in accordance with instructions included with the property statement and in publication 67-WT, *Instructions for Reporting State-Assessed Property*, for lien date 2025. The reporting instructions are available on the Internet at www.boe.ca.gov/proptaxes/psrfscont.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 2024 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 2024. 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., among others.
- d. A copy of your Form 10K filed with the Securities and Exchange Commission.
- e. A copy of your 2024 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)

2025

COMPANY NAME	SBE NUMBER
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BALANCE AT BEGINNING OF 2024	ASSETS	BALANCE AT END OF 2024
\$	Plant and equipment a <input style="width: 100px;" type="text"/>	\$
	Accumulated Depreciation—plant and equipment a	
	Accumulated Depreciation—exempt software a	
	Accumulated Depreciation—other nontaxable property a	
	Accumulated amortization—all a	
	Miscellaneous physical property a	
	Investments in securities	
	Other investments	
	Sinking and other funds	
	Other utility plant	
	Construction work in progress a <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 a <input style="width: 100px;" type="text"/>	
	Inventory held for sale or lease in ordinary course of business a <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 a <input style="width: 100px;" type="text"/>	
\$	TOTAL ASSETS AND OTHER DEBITS	\$

	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	
\$	TOTAL LIABILITIES AND OTHER CREDITS	\$

Note: ^a Interstate companies show California end-of-year amount in box.

2025

SCHEDULE B—Plant and Equipment

COMPANY NAME _____	SBE NUMBER _____
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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 NUMBER	ACCOUNT NUMBER	ACCOUNT TITLE	CALIFORNIA			SYSTEM	
			BALANCE 1-1-24	ADDITIONS	RETIREMENTS	BALANCE 12-31-24	BALANCE 12-31-24
1		INTANGIBLES —(BOE-529-I) _____					
		REAL ESTATE					
2		Land ^A _____					
3		Rights-of-way, Easements, among others ^A _____					
4		Buildings _____					
5		Misc. Structures and Leasehold Imps. _____					
6		Shelters _____					
		MISCELLANEOUS PROPERTY IN SERVICE					
7		Licensed Motor Vehicles (exclude from Sch. B-1) _____					
8		Unlicensed Motor Vehicles _____					
9		Furniture and 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 and Work Equipment _____					
		CENTRAL OFFICE EQUIPMENT—WIRELESS					
15		Power Equipment _____					
16		Switching/MSC/BSC Equipment _____					
17		BTS/Radio Frequency Channel Equipment _____					
		CENTRAL OFFICE EQUIPMENT—RADIO					
18		Control and Message Center Equipment _____					
19		Fixed Station Equipment _____					
20		Shop and Test Equipment _____					
21		SITE ACQUISITION AND DEVELOPMENT					
		OUTSIDE PLANT					
22		Antennae _____					
23		Towers _____					
24		Transmission _____					
		CUSTOMER PREMISE EQUIPMENT (CPE)					
25		One-way Radio Equipment _____					
26		Two-way Radio Equipment _____					
27		All Other CPE _____					
		OTHER					
28		Other Equipment In Service (<i>describe</i>) _____					
29		TOTAL IN SERVICE					
30		MATERIALS AND SUPPLIES _____					
31		BOE-600-A LEASED EQUIPMENT _____					
32		FUTURE USE PROPERTY _____					
33		CONSTRUCTION WORK IN PROGRESS (Total Sch. D) _____					
34		TOTAL IN CALIFORNIA					
35		GRAND TOTAL SYSTEM					
		Accumulated Depreciation 12-31-24	California	System			
36		Licensed Motor Vehicles ^B _____					
37		Exempt Software ^B _____					
38		All other tangible property _____					
39		TOTAL DEPRECIATION					

^A If additions and/or retirements are reported for Land or Rights-of-way, Easements, among others, the BOE-551, *Statement of Land Changes*, must be filed with the State-Assessed Properties Division.
^B Property exempt from assessment.
 Note: Reconcile to schedule B-1 totals.

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SCHEDULE B-0 – DISTRIBUTION OF COST

COMPANY NAME				SBE NUMBER
A COUNTY NUMBER	B COUNTY NAME	C IMPROVEMENTS (for example, buildings, leasehold improvements, towers, shelters)	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 12-31-24				

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

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

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**SCHEDULE B-1 – COST DETAIL OF CALIFORNIA DEPRECIABLE PROPERTY
AS OF JANUARY 1, 2025 (1 of 4)**

COMPANY NAME	SBE NUMBER
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CALENDAR YEAR OF ACQUISITION	BUILDINGS ORIGINAL COST	MISC. STRUCTURES AND LEASEHOLD IMPROVEMENTS ORIGINAL COST	SHELTERS ORIGINAL COST	FURNITURE AND OFFICE EQUIPMENT ORIGINAL COST	GENERAL PURPOSE COMPUTERS ORIGINAL COST
2024					
2023					
2022					
2021					
2020					
2019					
2018					
2017					
2016					
2015					
2014					
2013					
2012					
2011					
2010					
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1979					
Prior					
TOTAL					

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, 2025 (2 of 4)**

COMPANY NAME _____ SBE NUMBER _____

CALENDAR YEAR OF ACQUISITION	MISC. TOOLS AND WORK EQUIPMENT ORIGINAL COST	POWER EQUIPMENT ORIGINAL COST	DIGITAL SWITCH ORIGINAL COST	BASE TRANSCIVER STATION AND RADIO FREQUENCY CHANNEL EQUIPMENT ORIGINAL COST	SITE ACQUISITION AND DEVELOPMENT ORIGINAL COST
2024					
2023					
2022					
2021					
2020					
2019					
2018					
2017					
2016					
2015					
2014					
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1979					
Prior					
TOTAL					

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, 2025 (3 of 4)**

COMPANY NAME	SBE NUMBER
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CALENDAR YEAR OF ACQUISITION	OUTSIDE PLANT ORIGINAL COST	CPE – OTHER ORIGINAL COST	CPE ONE-WAY ORIGINAL COST	CPE TWO-WAY ORIGINAL COST
2024				
2023				
2022				
2021				
2020				
2019				
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2016				
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1979				
Prior				
TOTAL				

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

2025

**SCHEDULE B-1 – COST DETAIL OF CALIFORNIA DEPRECIABLE PROPERTY
AS OF JANUARY 1, 2025 (4 of 4)**

COMPANY NAME	SBE NUMBER
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CALENDAR YEAR OF ACQUISITION	FIXED STATION EQUIPMENT ORIGINAL COST	CONTROL AND MESSAGE CENTER EQUIPMENT ORIGINAL COST	SHOP AND TEST EQUIPMENT ORIGINAL COST	OTHER COMMUNICATIONS EQUIPMENT ORIGINAL COST
2024				
2023				
2022				
2021				
2020				
2019				
2018				
2017				
2016				
2015				
2014				
2013				
2012				
2011				
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1979				
Prior				
TOTAL				

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)

2025

This page is for **CALIFORNIA**

COMPANY NAME	SBE NUMBER
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ACCOUNT TITLE	ACCOUNT NUMBER	2024 CALENDAR YEAR	2023 CALENDAR YEAR
OPERATING REVENUES (Gross)			
Retail customer revenues _____			
Wholesale customer revenues _____			
Roamer customer revenues _____			
Commission revenues _____			
Uncollectible revenues—debit _____			
Other operating revenues (<i>describe</i>) _____			
Total Operating Revenues			
OPERATING EXPENSES			
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>) _____			
Total Operating Expenses			
DEPRECIATION AND AMORTIZATION			
Depreciation _____			
Amortization _____			
Net Operating Income			
INCOME TAXES			
Federal income taxes _____			
State income taxes _____			
Deferred income taxes _____			
OTHER INCOME AND EXPENSES			
Interest expense _____			
Extraordinary items _____			
Other (<i>describe</i>) _____			
NET INCOME AFTER TAXES			

SCHEDULE C—Operating Income Statement (2 of 2)

2025

This page is for **SYSTEM**

COMPANY NAME	SBE NUMBER
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ACCOUNT TITLE	ACCOUNT NUMBER	2024 CALENDAR YEAR	2023 CALENDAR YEAR
OPERATING REVENUES (Gross)			
Retail customer revenues _____			
Wholesale customer revenues _____			
Roamer customer revenues _____			
Commission revenues _____			
Uncollectible revenues—debit _____			
Other operating revenues (<i>describe</i>) _____			
Total Operating Revenues			
OPERATING EXPENSES			
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>) _____			
Total Operating Expenses			
DEPRECIATION AND AMORTIZATION			
Depreciation _____			
Amortization _____			
Net Operating Income			
INCOME TAXES			
Federal income taxes _____			
State income taxes _____			
Deferred income taxes _____			
OTHER INCOME AND EXPENSES			
Interest expense _____			
Extraordinary items _____			
Other (<i>describe</i>) _____			
NET INCOME AFTER TAXES			

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SCHEDULE D— Construction Work In Progress (California)

COMPANY NAME	SBE NUMBER
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DESCRIPTION	REPLACEMENT	GROWTH	TOTAL
Construction Work in Progress	\$	\$	\$