

**2009
Annual Report
of
WIRELESS TELECOMMUNICATION SERVICE COMPANIES**

County _____

Company Name _____

**Name of Company
Owner (if subsidiary)** _____

**Report prepared by
Name** _____

Title _____

Address _____

Phone _____ **Fax** _____

E-Mail _____

Return to county assessor's office by March 15, 2009.

Annual Report of Wireless Telecommunication Service Companies

This form is the Annual Report for listing real and personal property assets subject to property tax as of January 1, 2009. Report all assets, except properly registered motor vehicles. If your company has submitted a complete listing of all assets subject to property tax for a prior year, you can report only those assets newly acquired or deleted from your asset account during the 2008 calendar year. If you prefer, you can submit a complete itemized listing of all assets on an annual basis.

You can submit a computer printout or other comparable report if it is complete and you clearly mark all asset groups (Schedules I through IX). If you submit a computer printout, you must still complete the cover page and page 2 of this Annual Report. Please submit the completed report by March 15, 2009, to the county assessor of the county where the property is located.

Property Report Instructions

1. Read the instructions for each schedule to determine the type of property to list. If you need extra space to report all information, make copies of each appropriate schedule's form and add it to this report.
2. Complete each schedule of this report. Enter the word "NONE" where appropriate.
3. The owner, a duly authorized officer, or the property owner's designated employee must sign page 2 of this report.
4. Identify the location of your property by address, legal description, or electronic site description. The precise location of property is important since property taxes may be different by location.
5. Explain any entry which does not represent typical market value or which might be misleading.
6. List assets for projects that are partially complete as of the January 1 assessment date and not reported elsewhere in this report, on Schedule VIII on page 10.
7. List the manufacturer, model number, year manufactured (estimate if necessary), and the date purchased or constructed for all property.
8. List the original costs including freight, installations, engineering, overhead, renovations, rebuilds, overhauls, and all other costs to get the item ready for its intended use. Do not deduct for depreciation. List the original cost of assets that have been totally depreciated for Internal Revenue Service purposes.
9. If you elect the qualified investment (property) exemption in lieu of the investment tax credit, you must complete Schedule XI on page 13.

If you have questions about completing this form or would like this form in an electronic format, please call our office at _____ (assessor's phone number).

**SECTION A
COST INFORMATION**

SUMMARY OF INVESTMENT IN PLANT AND EQUIPMENT

SCHEDULE I	Buildings	\$ _____
SCHEDULE II	Towers	\$ _____
SCHEDULE III	Antennas & Microwaves	\$ _____
SCHEDULE IV	Generators & Backup Power Equipment	\$ _____
SCHEDULE V	Radio, Switching & Filtering Equipment	\$ _____
SCHEDULE VI	Shop & Test Equipment, Message Center, Monitoring & Fixed Station Equipment	\$ _____
SCHEDULE VII	Office Furniture, Fixtures & Equipment	\$ _____
SCHEDULE VIII	Construction Work in Progress	\$ _____
SCHEDULE IX	Land	
	Total Investment in Owned Property	\$ _____
SCHEDULE X	Leased & Rented Property	\$ _____
SCHEDULE XI	Qualified Investment (Property) Exemption in Lieu of Investment Tax Credit	\$ _____
SCHEDULE XII	Qualified Intangible Personal Property Exemption	\$ _____

If system was purchased as an operating facility:

Date of Purchase _____ Purchase Price \$ _____
 Seller _____

AFFIRMATION

I certify the information contained in this declaration is true, correct, and complete to the best of my knowledge, information, and belief.

Signature _____

Title _____ Date _____

The property owner or a duly authorized representative of the property owner must sign this affirmation.

**SCHEDULE VII
OFFICE FURNITURE, FIXTURES, AND EQUIPMENT**

List all office furniture, fixtures, machines, and equipment, including computers, peripheral equipment, and software owned by the company. Report the original cost of each asset plus the cost of installing, renovating, rebuilding, overhauling, and all other costs to have each asset ready for its intended use. If any of these assets are leased to someone else or another entity, identify the lessee's name in the location column. (Report actual costs. Do not deduct for depreciation.)

Location/Lessee	Item	Make/Model	Year Manufactured	Year Purchased	Original Cost ¹
				Total	\$

¹See instructions on page 1, item 8.

**SCHEDULE X
LEASED AND RENTED PROPERTY**

Description	Owner's Name and Address	Date of Lease	Length of Lease	Original Cost ¹	Monthly Lease/Rent Payment
Land					
Buildings & Structures					

Declaration of Leased and Rented Equipment

Leasing Company Name/Address	Item	Year Installed/Manufactured	Payment & Term	Original Cost ¹

¹See instructions on page 1, item 8.

SCHEDULE XI
QUALIFIED INVESTMENT (PROPERTY) EXEMPTION IN LIEU OF INVESTMENT TAX CREDIT

You may elect a property tax exemption in lieu of the investment tax credit for qualified property under Idaho Code §63-3029B. For the qualifications for this property tax exemption, see Idaho Code §63-3029B, Property Tax Administrative Rules 988 (IDAPA 35.01.03.988) and 989 (IDAPA 35.01.03.989), and Income Tax Administrative Rule 719 (IDAPA 35.01.01.719).

The information listed below must be consistent with the information listed on Idaho Form 49E, which you must attach to claim this exemption. The maximum value exempted for all qualified property purchased "used" in any one year is \$150,000. In the column labeled "New or Used," indicate the value for which you request the exemption for all property purchased "used." The maximum value exempted for qualified property purchased "new" is unlimited.

Reference Number	Asset Description	Year Manf	Date Placed in Service	New or Used	Original Cost ¹

¹See instructions on page 1, item 8.

Total value of property elected for qualified investment property tax exemption \$ _____

I affirm, to the best of my knowledge and belief, the above-named property has been elected on Form 49E and qualifies under Idaho Code §63-3029B.

Signature _____

Title _____

Date _____

**SCHEDULE XII
QUALIFIED INTANGIBLE PERSONAL PROPERTY EXEMPTION**

The exemption for certain intangible personal property includes capital, stocks or shares, bonds, deposits or accounts, goodwill, customer lists, contracts and contract rights, patents, trademarks, custom computer programs, copyrights, trade secrets, franchises, licenses, and rights-of-way if these rights-of-way are possessory only and not accompanied by title. See Idaho Code § 63-602L and Property Tax Administrative Rule 615 (IDAPA 35.01.03.615).

To apply for this exemption on qualifying intangible personal property, list the property below. When the original cost of any item of personal property is a combined cost of tangible and intangible property, list the cost of the intangible property separately in the column labeled "Intangible Property Cost."

Tax Code Area Number	Asset Description	Year Acquired	Original Cost ¹	Intangible Property Cost
		Total	\$	\$

¹See instructions on page 1, item 8.

