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2026 Communication Companies

Annual Report for Ad Valorem Tax Valuation

Company Information

Company Name _____

Home Office Address _____

State of Incorporation _____ Date of Incorporation _____

Principal Place of Business in NC _____

Contact Name _____ Contact Phone _____

Contact Email _____ Contact Fax _____

Tax Preparer Company Name *(If different from above)* _____

Tax Preparer Address _____

Tax Preparer Name _____ Tax Preparer Phone _____

Tax Preparer Email _____ Tax Preparer Fax _____

Provide the address and contact information for assessment notices and property tax billing. *(If different from above)*

Correspondence Address _____

Contact Name _____ Contact Phone _____

Contact Email _____ Contact Fax _____

Attachments

- All applicable schedules are completed and attached.
- Class 1 property report completed and attached.
- Wire mileage report completed and attached.
- A copy of the firm's federal or North Carolina regulatory agency annual report for 2025 is attached.

Affirmation

This affirmation must be signed by the owner or a principal officer of the company.

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this report, including any accompanying statements, inventories, schedules, and other information is true and complete.

Signature _____ Date _____

Printed Name _____ Title _____

Communication Companies

Summary of Stock and Debt

(For year ending December 31, 2025)

Company Name _____

Issue	Outstanding in Hands of Public as of December 31 (Book Value)	Average Monthly High for Previous Year	Average Monthly Low for Previous Year	Total Market Value of Publicly Held Securities	Dividends or Interest Paid During Year on Publicly Held Securities
Stock					
Long Term Debt					
Bank Notes and Other Short Term Obligations					
Other Debt					
Equipment Obligations					
Accounts Receivable					
Total					

Communication Companies Interstate Apportionment Factors

(For year ending December 31, 2025)

Company Name _____

State	Original Cost of Plant, Construction in Progress, Materials, and Supplies	Percent	Net Book Cost of Plant, Construction in Progress, Materials, and Supplies	Percent	Gross Operations Revenue	Percent
NC						
System Total		100%		100%		100%

State	Net Operating Income	Percent	Miles of Line	Percent	Other	Percent
NC						
System Total		100%		100%		100%

Communication Companies Allocation Factors

(Valuation Information as of January 1, 2026)

Company Name _____

Section I

Provide the following information for the firm, as of January 1, 2026.

1. Indicate the original cost of taxable system property in North Carolina, including construction in progress, materials, and supplies.

\$ _____

2. Class 1. Indicate the original cost of taxable system property in North Carolina identified as central office equipment, large PBX equipment, motor vehicles, tools, work equipment, office furniture and equipment, materials, supplies, structures, land, and buildings. Exclude cost of wire that should be reported below in Class 2 (Line 3).

\$ _____

3. Class 2. Indicate the original cost of taxable system property in North Carolina other than that identified as Class 1.

\$ _____

Section II

Provide a report that lists the original cost of Class 1 property in North Carolina in each county, municipality, and special taxing unit, as of January 1, 2026.

- ▶ Include construction in progress, materials, and supplies.
- ▶ See Section I for a description of Class 1 property.

Section III

Provide a report that lists the wire mileage in North Carolina in each county, municipality, and special taxing unit, as of January 1, 2026.

- ▶ Wire mileage must be reported in terms of single aerial wire and single wire in cable, including single tube in coaxial cable.

Additional Instructions

- ▶ Report any change in your firm's rate of return as approved by a regulatory agency during the preceding year or any pending change now before a regulatory agency or the courts.
- ▶ Report the necessary cost figures or other information regarding items that should not be included in the Department's system valuation, such as pollution abatement facilities which are exempt under the provisions of G.S. 105-275(8) or investments in system property ordered but not received as of January 1.
- ▶ Report any other information that may have a bearing on the true value of your firm's property.

Filing Requirements

Filing Deadline: March 31, 2026 - Filing by email to ncpublicservice@ncdor.gov is recommended



A copy of your firm's federal or North Carolina regulatory agency annual financial report or the company's income statement, balance sheet, depreciation schedule and the required distribution information must be filed with this report. Per G.S. 105-343 failure to submit these reports by the due date may result in a hundred dollar (\$100.00) per day penalty for each day the report is late.



File by Mail: Attn: Local Gov Div / Property Tax
NC Department of Revenue
PO Box 871
Raleigh, NC 27602-0871



Electronic File: Email a scanned copy of the **signed** and completed return with supporting documentation to: ncpublicservice@ncdor.gov. When filing electronically, please do not mail the original return.

Contact Us



(919) 814-1129



(919) 715-3107



ncpublicservice@ncdor.gov



For questions related to billing, please contact the county directly. A list of county contacts is available on our website at <https://www.ncdor.gov/taxes-forms/property-tax/property-tax-counties/north-carolina-county-assessors-list>.