BOE-570-3 (FRONT) REV. 3 (8-04)

## 20\_\_\_\_\_ SUPPLEMENTARY SCHEDULE TO THE BUSINESS PROPERTY STATEMENT

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## Ms. Laura Marshall Sierra County Assessor

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## AIR CARRIER'S OPERATION REPORT (Aircraft Value Computations)

SHEET\_ OF. SHEETS See reverse side for instructions. AIRCRAFT TYPE COUNTY AIRPORT LIEN DATE Α В C D G Н K Μ Ν 0 SALE/ LEASEBACK SALE/ LEASEBACK COST OF COST OF **DELIVERY** MANUFACTURE **IDENTIFY** AIRCRAFT SERIAL **ENGINE COST ENGINE COST** ASSESSOR'S ASSESSOR'S ASSESSOR'S AIRCRAFT MAKE AND MODEL **ACQUISITION** IMPROVEMENTS IMPROVEMENTS DATE OWNED OR (INCLUDED IN (INCLUDED IN NUMBER DATE OF USE USE USE FAA NUMBER COST (INCLUDED IN (INCLUDED IN TO CURRENT OR ONLY ONLY LEASED AIRCRAFT COLUMN H) COLUMN I) ONLY OWNER ASSIGN. DATE ASSIGN. COST COLUMN H) COLUMN I)

## **INSTRUCTIONS FOR COMPLETING FORM BOE-570-3**

Using a separate sheet for each aircraft type as described in California Code of Regulations, Title 18, section 202, list name of carrier, county in which the airport is located, airport name, number of sheets, and the lien date. Fill in the columns in the following manner:

Column A.	Identify ownership or type of lease for each separate aircraft. Enter by using the following codes: "O" for own					
	"C" for capital leases, "R" for operating leases, "S" for sale/leasebacks, and "B" for cross border transactions.					

Column B.	Entor the Aire	raft's Endoral	Aviation Ad	ministration	(FAA) number.
Column B.	Enter the Airc	raft's Federal	Aviation Ad	ministration	(FAA) number.

Column C. Enter the manufacturer's aircraft serial number.

Column D. Enter the make (manufacturer's name), model number, and letter of each aircraft.

Column E. Enter the manufacture date of the aircraft.

Column F. Enter the delivery date of the aircraft to the current owner.

Column G. Enter the sale/leaseback or assignment date of delivery to the current operator.

Column H. Enter the taxpayer's cost for that individual aircraft reported in accordance with generally accepted accounting principles, so long as that produces net acquisition cost. Also include any transportation costs, capitalized interest, and any capital additions or modifications not included in the taxpayer's cost that are incurred as part of this transaction. Do not include any of these items if they are part of the transaction described in Column I.

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Column I. Enter the cost established in a sale/leaseback or assignment of purchase rights transaction for that individual aircraft that transfers the benefits and burdens of ownership to the lessor for United States federal income tax purposes. Also include any transportation costs, capitalized interest, and any capital additions or modifications not included in the taxpayer's cost that are incurred as part of this transaction. Do not include any of these items if they are part of the transaction described in Column H.

Column J. Segregate the cost of the improvements to aircraft, including transportation costs, capital additions, and modifications included in Column H.

Column K. Segregate the cost of the improvements to aircraft including transportation costs, capital additions, and modifications included in Column I.

Column L. Segregate the engine cost included in Column H.

Column M. Segregate the engine cost included in Column I.

Column N. (Assessor's Use Only)

Column O. (Assessor's Use Only)

Column P. (Assessor's Use Only)

