

What's New

Changes to the Form 43. Several changes were made to the Form 43. Please read the instructions and review each schedule before filling them out.

LB 775: Nebraska Net Book Value; Trailer and Semitrailer Exemption. (Operative Date: Feb. 24, 2016) Provides that the Nebraska net book value is based on the year placed in service, rather than the year of acquisition.

Important Information For All Filers

Purpose. These instructions provide guidance in completing the most common Nebraska Public Service Entity Report (Form 43) and corresponding schedules. This worksheet is intended to be useful to the greatest number of taxpayers. Nothing in these instructions supersedes, alters, or otherwise changes any provision of the Nebraska tax code, regulations, rulings, or court decisions. The Form 43, will be used by the Property Tax Administrator to determine the taxable value of each public service entity.

The Department of Revenue encourages the preparer of any Form 43 to review applicable Nebraska law regarding any issue that may have a material effect on this return. Nebraska legal information and other useful information pertaining to property assessment and taxation may be found at www.revenue.nebraska.gov/PAD/index.html

Who Must File. All public service entities, as defined by Neb. Rev. Stat. § 77-801.01(3), organized for profit that own or lease operating property in Nebraska, must file a Form 43 including all appropriate schedules prescribed by the Tax Commissioner.

When to File. This report, all applicable schedules, and supplemental information must be filed on or before April 15 following the close of the prior tax year ending December 31.

How to File. The Form 43 and all applicable schedules are required to be filed electronically and compatible with Microsoft Excel. The required signatures on the Form 43 may be emailed in a PDF format or mailed with an original signature. All other information may be submitted in Microsoft Excel, PDF, or as a paper copy.

Complete filing. The Form 43 and all applicable schedules must be completed in the format as prescribed. The filing will be considered incomplete, and the public service entity may be subject to penalties, if the Form 43 and/or any schedule are left blank, altered, or not completely filled out.

Email and Mailing Address. The Form 43, applicable schedules, and supplemental information being sent electronically must be sent to: pat.psu@nebraska.gov

Please note that this is an automated email account which is monitored by Department staff.

The signature page and any supplemental information being sent in paper format must be mailed to:

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

Extension of Time Request. An extension to file may only be obtained by written request. The Property Tax Administrator may allow up to a 15-day extension past the due date to file for good cause shown. Any extension request must be sent to either the email or mailing address shown above.

Penalties. Pursuant to Neb. Rev. Stat. § 77-803, a penalty of \$100 per day, up to \$10,000, past the due date or extension date may be imposed under the following conditions, but not limited to:

- > Failure to furnish the Form 43 and all applicable schedules by the prescribed due date;
- > Furnishing an incomplete Form 43 and/or applicable schedule;
- > Failure to file a corrected Form 43 and/or applicable schedule in a timely manner after errors were discovered;
- > Preparing and/or filing a fraudulent Form 43 and/or applicable schedule;
- > Understatement or overstatement of any figure on the Form 43 and/or applicable schedule; or
- > Failure to report a sale of a public service entity to the Division within 30 days from date of sale.

Reporting Changes or Corrections. If information on the Form 43 and/or any applicable schedule that was previously filed is discovered to be incorrect, please provide a brief description of the correction, the corrected Form 43 and/or schedule, and a copy of the related supplemental information immediately.

Sale of Entity. Pursuant to Neb. Rev. Stat. § 77-804, any sale of a public service entity must be reported by the purchaser to the Property Tax Administrator within 30 days from the date of the sale. The purchaser must identify the seller, the date of the sale, any change in name of the entity, and the purchase price of the entity. If additional information regarding the sale is needed by the Property Tax Administrator, a specific written request will be made.

Audit. Pursuant to Neb. Rev. Stat. § 77-1335, the Property Tax Administrator may recertify value based on discovery of any error affecting the value, within 3 years after the date the value was certified. The records required to substantiate any return must be retained and be available for at least 3 years following the date the value was certified.

Accounting Methods. The accounting method used for federal income tax purposes must be used on the Nebraska Schedule 14. The Form 43 and all other applicable schedules (excluding the Schedule 14) will use the same accounting method as prescribed by the regulatory agency the public service entity must report to. If the public service entity does not report to a regulatory agency, then use the Generally Accepted Accounting Principles method. The public service entity may not change the accounting method used on the Form 43 or any of the applicable schedules to report prior years' information, unless the change was approved by the IRS or regulatory agency. A copy of this approval must accompany the first return that shows the change in the method of accounting.

Authorization. This report and all subsequent requested information is authorized by Neb. Rev. Stat. § 77-801. This report was last revised on 1/2017.

Supplemental Information Required of All Entities

Regulatory Report. If the public service entity files a report with any federal regulatory agency (for example, FERC, FCC, etc.) and/or the Nebraska Public Service Commission, a copy of each report for the most recent fiscal year must accompany the Form 43.

Federal Form 10K. If the public service entity and/or the parent company of the public service entity files a Federal Form 10K with the Securities and Exchange Commission, a copy each report for the most recent fiscal year must accompany the Form 43. If information is available online, a web address may be reported in lieu of filing the 10K.

Rate Case. If the public service entity has had a rate case resulting in a change of rates during the prior year, a copy of the rate case order must accompany the Form 43. All rate case information must be completed on the Schedule 2.

How to Complete the Form 43 and Appropriate Schedules

Instructions. At the bottom of each schedule, there are general instructions with definitions that pertain to that particular schedule. All other instructions and/or definitions will be listed, and/or referenced to, under this section.

General Instructions. The following are general guidelines to completing the report:

- > Complete the Form 43 and all applicable schedules. If a schedule is not applicable to the public service entity, indicate with "N/A" on the first page of the schedule. At the bottom of the schedule, under the "Comments/Questions, Concerns" section, indicate the reasoning why the schedule is not applicable.
- > Schedules should not be filed in alternate formats, unless given prior approval from the Department on an annual basis.
- > Report all numbers as whole numbers. Round any amount from 50 cents to 99 cents to the next higher dollar; round any amount less than 50 cents to the next lower dollar.
- > At the bottom of each section is a "Comments/Questions, Concerns" section. This is for the public service entity to make any comments or suggestions regarding that particular schedule. All feedback will be reviewed.
- > Keep a copy of the submitted report for records retention.

Schedule 99. The Schedule 99, listed as the last three schedules, is an electronic file that is typically provided to prior year filers by the Department. New filers that have not filed a Form 43 with the Department in the previous year will need to create this file using Schedule 99B for the instructions. All other filers will use the Schedule 99A for instructions when completing the electronic file.

Public Service Entity. As defined by Neb. Rev. Stat. § 77-801.01, a public service entity includes any person or entity, organized for profit under the laws of this state or any other state or government and engaged in the business of water works, electrical power, gas works, natural gas, telecommunications, pipelines used for the transmission of oil, heat, steam, or any substance to be used for lighting, heating, or power, and pipelines used for the transmission of articles by pneumatic or other power, and all other similar or like entities.

Real Property. As defined by Neb. Rev. Stat. § 77-103, real property means: all land, buildings, improvements, and fixtures, except trade fixtures; mobile homes, cabin trailers, and similar property not registered for highway use, which are used, or designed to be used, for residential, office, commercial, agricultural, or other similar purposes, but not including mobile homes, cabin trailers, and similar property when unoccupied and held for sale by persons engaged in the business of selling such property when such property is at the location of the business; mines, minerals, quarries, mineral springs and wells, oil and gas wells; overriding royalty interest; and production payments with respect to oil or gas leases.

Personal Property. As defined by Neb. Rev. Stat. § 77-104, personal property includes all property other than real property and franchise.

Tangible Personal Property. As defined by Neb. Rev. Stat. § 77-105, tangible personal property includes all personal property possessing a physical existence, excluding money. Tangible personal property also includes trade fixtures, which means machinery and equipment, regardless of the degree of attachment to real property, used directly in commercial, manufacturing, or processing activities conducted on real property, regardless of whether the real property is owned or leased.

Software-Tangible Personal Property. As defined by Title 350 Neb. Admin. Code, Chapter 20-001.01A(1), operational software which is necessary for computer hardware to function is defined as tangible personal property.

Intangible Personal Property. As defined under Title 350 Neb. Admin. Code, Chapter 20-001.01B, intangible personal property includes property that has no intrinsic value by itself, but is representative or evidence of value, such as stocks, bonds, promissory notes, contract rights, bank accounts, money, and other like property.

Nebraska Adjusted Basis. As defined by Neb. Rev. Stat. § 77-118, Nebraska adjusted basis means the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under IRC § 179.

Depreciable Tangible Personal Property. As defined by Neb. Rev. Stat. § 77-119, depreciable tangible personal property means tangible personal property which is used in a trade or business or used for the production of income and which has a determinable life of longer than one year.

Taxable Property. As defined by Neb. Rev. Stat. § 77-201(5), taxable tangible personal property, not including motor vehicles, trailers, and semitrailers registered for operation on highways of this state, shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and shall be valued at its net book value.

Net Book Value of Property for Taxation. As defined by Neb. Rev. Stat. § 77-120(1), net book value of property for taxation means that portion of the Nebraska adjusted basis of the property as of the assessment date for the applicable recovery period in the table set forth:

Year	Recovery Period (in years)					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%
3	12.20%	41.65%	55.13%	66.83%	76.95%	82.35%
4	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%
5		8.33%	30.63%	48.07%	62.32%	70.46%
6		0.00%	18.38%	39.33%	56.09%	65.18%
7			6.13%	30.59%	50.19%	60.29%
8			0.00%	21.85%	44.29%	55.77%
9				13.11%	38.38%	51.31%
10				4.37%	32.48%	46.85%
11				0.00%	26.57%	42.38%
12					20.67%	37.92%
13					14.76%	33.46%
14					8.86%	29.00%
15					2.95%	24.54%
16					0.00%	20.08%
17						15.62%
18						11.15%
19						6.69%
20						2.23%
21						0.00%

Net book value as a percent of Nebraska adjusted basis is calculated using the 150% declining balance method, switching to straight-line, with a one-half-year convention.

(2) The applicable recovery period for any item will be determined as follows:

- > 3-year property includes property with a class life of 4 years or less;
- > 5-year property includes property with a class life between 4 years and less than 10 years;
- > 7-year property includes property with a class life between 10 years and less than 16 years;
- > 10-year property includes property with a class life between 16 years and less than 20 years;
- > 15-year property includes property with a class life between 20 years and less than 25 years; and
- > 20-year property includes property with a class life of 25 years or more.

(3) Class life is based upon the anticipated useful life of a class of property and will be determined by the Property Tax Administrator under the Internal Revenue Code.

(4) One-half-year convention treats all property placed in service during any tax year as placed in service on the midpoint of that tax year.

(5) The percent shown for year one is the percent used for January 1 of the year following the year the property is placed in service.

Operating Property. As defined by Neb. Rev. Stat. § 77-801.01, operating property means property owned or leased that contributes to a public service entity's function.

Nonoperating Property. As defined by Neb. Rev. Stat. § 77-801.01, nonoperating property means property owned or leased by a public service entity that does not contribute to the entity's function.

Listing of Schedules

Schedules that Pertain to All Public Service Entities

Schedule	Title
Form 43	Nebraska Public Service Entity Report
Sch A	General Information
Sch 1A	Total Plant Allocation By State
Sch 2	Supplemental Information
Sch 5	Lease Information
Sch 7	Parent Financial Information
Sch 99	Distribution/Subdivision Apportionment
Sch 99A	Distribution/Subdivision Apportionment
Sch 99B	Distribution/Subdivision Apportionment

Schedules that are Industry Specific

Fluid Pipelines	
Schedule	Title
Sch 1-FP	Allocation Factors
Sch 11-FP	Comparative Balance Sheet
Sch 12-FP	Plant In Service Detail
Sch 13-FP	Comparative Income Statement
Sch 14-FP	Detail Net Book Personal Property
Sch 17-FP	Noncarrier Plant Detail
Sch 18-FP	Noncarrier Income Detail

Gas Pipelines	
Schedule	Title
Sch 1-GP	Allocation Factors
Sch 11-GP	Comparative Balance Sheet
Sch 12-GP	Plant In Service Detail
Sch 13-GP	Comparative Income Statement
Sch 14-GP	Detail Net Book Personal Property
Sch 17-GP	Nonutility Plant Detail
Sch 18-GP	Nonutility Income Detail

Utilities	
Schedule	Title
Sch 1-U	Allocation Factors
Sch 11-U	Comparative Balance Sheet
Sch 11-GP	Comparative Balance Sheet
Sch 12-U	Plant In Service Detail
Sch 12-GP	Plant In Service Detail
Sch 13-U	Comparative Income Statement
Sch 13-GP	Comparative Income Statement
Sch 14-U	Detail Net Book Personal Property
Sch 14-GP	Detail Net Book Personal Property
Sch 17-U	Nonutility Plant Detail
Sch 18-U	Nonutility Income Detail

Telecommunications	
Schedule	Title
Sch 1-T	Allocation Factors
Sch 11-T	Comparative Balance Sheet
Sch 12-T	Telecommunication Plant in Service Detail
Sch 13-T	Comparative Income Statement
Sch 14-T	Detail Net Book Personal Property
Sch 17-T	Nonregulated Plant Detail
Sch 18-T	Nonregulated Income Detail
Sch 19-T	Operating Comm. Tower Sites/Equipment

Comments/Questions, Concerns:

Form 43 - Nebraska Public Service Entity Report

For Use By All Public Service Entities
General Information

Form 43
Tax Year
2017

Name and Location Address of Business			Name and Mailing Address			Company Number
Business Name			Name			
Street Address			Mailing Address			Nebraska ID
						Federal ID
City	State	Zip Code	City	State	Zip Code	
Person to Contact Concerning this Report						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			Email Address			
Person to Whom the Property Tax Statement Should be Sent (if different from above)						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			Email Address			
Person to Whom the Public Service Entity Value Distribution Report should be Sent (if different from above)						
Name			Mailing Address			
Title						
Phone Number			City	State	Zip Code	
Fax Number			Email Address			

Under penalties of law, I declare that as an officer or preparer, I have examined this report, including accompanying schedules and note, and to the best of my knowledge and belief, it is correct and complete.

**SIGN
HERE**

Signature of Officer _____ Date _____

Signature of Preparer _____ Date _____

Print _____

Print _____

Title _____

Title _____

Phone _____

Phone _____

Email _____

Email _____

Instructions

The purpose of this form is to gather legal and contact information of the public service entity. This information is used to ensure that no unauthorized persons receive any information pertaining to the Form 43 and/or applicable schedules. Due to the confidential information that is reported on the Form 43 and appropriate schedules, only officers of the company and/or individuals expressly mentioned above may receive and/or discuss matters that pertain to this report. This report must be signed by the president, secretary, principal accounting officer, duly authorized corporate representative, or official of the business operating and/or controlling the public service entity.

Comments/Questions/Concerns:

Nebraska Schedule A - General Information
For Use By All Companies

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Company Information

Check all that apply:

- | | | | |
|---|---|---|---|
| <input type="checkbox"/> Telecommunications | <input type="checkbox"/> Fiber Optic | <input type="checkbox"/> Pipeline | <input type="checkbox"/> Ammonia |
| <input type="checkbox"/> Wireless | <input type="checkbox"/> Internet (VoIP) | <input type="checkbox"/> Gas Pipeline | <input type="checkbox"/> Propane |
| <input type="checkbox"/> Wireline | <input type="checkbox"/> Satellite | <input type="checkbox"/> Gas Distribution | <input type="checkbox"/> Electric Utility |
| <input type="checkbox"/> Long Distance | <input type="checkbox"/> Reseller | <input type="checkbox"/> Fluid Pipeline | <input type="checkbox"/> Steam/Water |
| <input type="checkbox"/> Interexchange | <input type="checkbox"/> Bundle (Internet, Cable, etc.) | <input type="checkbox"/> Fluid Distribution | <input type="checkbox"/> Other: |

Description of business activities (include services rendered, products sold, etc.):

Did the company file a Form 43 with Nebraska in the prior year? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, list counties of prior local assessment:	Type of Ownership (LLC, MLP, etc.):	Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: Ticker Symbol : _____ Year of IPO: _____	If no: Complete parent information
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Sale, Merger, or Acquisition Information

Seller:	Buyer:	Transaction Date:
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Did the operations of the business change as a result of the transaction? Yes No
If yes, how?

Was the entire operation unit involved in the transaction? Yes No
If no, what was excluded?

What motivated the transaction?

What was the relationship between the parties prior to the transaction?

Briefly, how was the transaction allocated?

Briefly, describe any other considerations or conditions of the agreement (financing, contracts, name change, etc.):

Parent Information

Business Name	Nebraska ID	Is company publically traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: _____ If no: _____
Street Address	Federal ID	What Exchange: _____ Year of Incorporation _____ Ticker Symbol: _____ List additional business(es) with control of the business below Year of IPO: _____
City	State	Zip Code
Type of Ownership (LLC, MLP, etc.)		Additional controlling business name(s) 1) _____ 2) _____

Brief description of business activities:

Supplemental Information

- Federal Communications Commission Annual Report
 Federal Regulatory Commission Annual Report
 Nebraska Public Service Commission Annual Report
 Securities & Exchange Commission Federal Form 10K
 Rate Case
 Other: _____

Additional Information

- Cap Rate Study
 First Quarter Financials
 Annual Report to Stockholders
 Insurance Claim for Loss or Damage
 IRS Documentation
 Other: _____

Nebraska Schedule A - General Information
 For Use By All Companies

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Instructions

The purpose of this schedule is to gather general information on the public service entity's business.

- > The company information section will help the Department get a better understanding of the operations of the public service entity. This information may also be used to help determine a more appropriate valuation.
- > The merger or acquisition information section is only required if a merger or acquisition occurred during the tax year.
- > The parent information section is required to be filled out if a business has a controlling interest over the public service entity.
- > The supplemental and additional information sections are used to inform the Department of what supplemental and/or additional information is accompanying the Form 43.

Sale of Entity Report Required pursuant to [Neb. Rev. Stat. § 77-804](#); Any sale of a public service entity must be reported to the Property Tax Administrator within 30 days from the date of the sale. See the Instruction Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 1-FP - Allocation Factors

For Use By Fluid Pipeline/Fluid Distribution Companies
 Operating Information

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Gross Plant in Service

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

Net Plant in Service

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

Operating Revenue

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

Net Operating Revenue

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

Total Miles of Pipe (In 2-inch Equivalent Units)

Year	System	Nebraska
2016		
2015		
2014		
2013		
2012		

Total Traffic Units

Year	System	Nebraska
2016		
2015		
2014		
2013		
2012		

Obsolescence Information

FERC 6 Page #	Requested Information	Amount	FERC 6 Page #	Requested Information	Amount
601	Total Barrels Received	_____	700	Rate on Equity	_____
601	Total Barrels Delivered	_____	700	Rate on Debt	_____
N/A	Designed Cap. for Barrels Rec.	_____	700	Structure on Equity	_____
N/A	Designed Cap. for Barrels Del.	_____	700	Structure Debt	_____
			700	Rate of Return (Base) - WACC	_____

Explanation on how Nebraska allocation was determined:

Nebraska Schedule 1-FP - Allocation Factors
 For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Instructions

The purpose of this schedule is to determine the Nebraska portion of the total system as well as gather information that will be used for the obsolescence calculations.

- > The system values that are reported on this schedule should match the amounts reported on the Schedule 11 and 13.
- > **If the Nebraska allocation is not 100%, provide an explanation of how the allocation to Nebraska was determined** for the Gross Plant in Service, Net Plant in Service, Operating Revenues, and Net Operating Revenues.
- > Total Miles of Pipe (In 2-inch Equivalent Units) and Total Traffic Units should be based on the situs of the particular assets used in operations.
- > **If the obsolescence area is left blank then the Department may not grant any obsolesces** based on not having enough information to correlate an appropriate diverse obsolescence figure that represent the company.
- > Supplemental information may be requested.
- > If values are not available or a category does not apply to the business mark with "N/A" and provide an explanation why in the Comments/Questions/Concerns box below.

Gross Plant in Service includes owned and leased plant in service.

Net Plant in Service is gross plant in service less accumulated depreciation and amortization.

Operating Revenue is all operating revenues

Net Operating Income is operating revenues less operating expenses and operating taxes before interest expense.

Total Miles of Pipe (In 2-in Equivalent Units) is the total miles from the FERC report broken down into 2in equivalent miles. Example:
 1 mile of 6in pipe would equal 3 miles of 2in pipe ($6/2=3$, $3 \times 1=3$)
 2 miles of 1in pipe would equal 1 mile of 2in pipe ($1/2=0.5$, $0.5 \times 2=1$)

Total Traffic Units is the barrel miles as reported on the FERC report, should be reported as MCF miles.

Comments/Questions/Concerns:

Nebraska Schedule 1A - Total Plant Allocation By State

For Use By All Public Service Entities
Operating Information

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Total System Gross Plant in Service (value should match the Schedule 1 System Gross Plant) _____

State	Gross Plant	Percent
Alabama		
Alaska		
Arizona		
Arkansas		
California		
Colorado		
Connecticut		
Delaware		
Florida		
Georgia		
Hawaii		
Idaho		
Illinois		
Indiana		
Iowa		
Kansas		
Kentucky		
Louisiana		
Maine		
Maryland		
Massachusetts		
Michigan		
Minnesota		
Mississippi		
Missouri		
Montana		

State	Gross Plant	Percent
Nebraska		
Nevada		
New Hampshire		
New Jersey		
New Mexico		
New York		
North Carolina		
North Dakota		
Ohio		
Oklahoma		
Oregon		
Pennsylvania		
Rhode Island		
South Carolina		
South Dakota		
Tennessee		
Texas		
Utah		
Vermont		
Virginia		
Washington		
West Virginia		
Wisconsin		
Wyoming		
Other Countries		
Total	\$0	0.00%

Explanation if total does not equal 100% of System Gross Plant in Service:

Instructions

The purpose of this schedule is to compare the Nebraska allocation of gross plant compared to the gross plant allocation of other states. This is used to verify that the Total Gross Plant in Service is being accounted for property.
 > Supplemental information may be requested.
 > **If the Total Percent does not equal 100%, or if the Total Original Cost does not equal the Schedule 1 Gross Plant, then provide an explanation.**

Gross Plant in Service. Gross plant in service includes owned and leased plant in service.

Comments/Questions/Concerns:

Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities
Operating Information

Form 43
Tax Year
2017

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Construction Work In Progress Information

Total Construction Work In Progress (value should match the total CWIP as reported elsewhere on the Form 43) _____

Amount of construction devoted to real property _____
 Amount of construction devoted to personal property _____
Total (value should match total CWIP) \$0

Amount of construction devoted to upgrades to plant _____
 Amount of constr. devoted to replacements to plant _____
Total (value should match total CWIP) \$0

Net Book Value Of Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska

Year Placed in Service	Adj. Basis for NE Licensed Vehicles	Recovery Period	Depreciation Factor	Net Book Taxable Value
2016		5	85.00%	\$0
2015		5	59.50%	\$0
2014		5	41.65%	\$0
2013		5	24.99%	\$0
2012		5	8.33%	\$0
Fully Depreciated		5	0.00%	\$0
Total NE Vehicles	\$0			\$0

Rate Case Information

Were there rate cases for this company during the previous tax year? Yes No

If yes, complete the following information and attach a copy of the rate case(s):

Which regulatory agency was the case filed with? _____
 List docket numbers. _____
 Date at which the rate changes when into effect. _____
 Expected annual change in gross revenue. _____
 Expected annual change in net operating income. _____
 Was there an interim rate increase? _____
 Total amount of dollars from rate increases (interim and final) included in the present gross revenue. _____
 Total amount of dollars from rate increases (interim and final) included in the present net operating income. _____

Shares Outstanding

This section only needs to be completed if either the public service entity or parent of the respondent is publically traded.

Type of Stock	Shares Outstanding as of Dec. 31, 2016
Common Stock	
Preferred Stock	
Treasury Stock	

Additional information that may have an effect on the valuation of the public service entity:

Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities
 Operating Information

Form 43
Tax Year
2017

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Instructions

The purpose of this schedule is to gather additional information that is needed to complete the appraisal.

- > The Construction Work in Progress (CWIP) section is needed to gather additional information to help the Department determine how the CWIP will effect the appraisal. If some or all of the CWIP Information portion is left blank, the Department will assume that CWIP is 100% real property and/or 100% upgrades.
- > The Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska information is needed to insure this type of property is being taxed appropriately for property tax purposes. If the Net Book of Motor Vehicles, Trailers, and Semitrailers Licensed in Nebraska portion is left blank, the Department will assume that all vehicles owned and/or leased are not licensed in Nebraska. If the public service entity does not have any vehicles owned and/or leased in the state of Nebraska, indicate with an "N/A".
- > The Rate Case section is used only if the public service entity has had a rate case during the previous tax year.
- > The Shares Outstanding section is required if the public service entity and/or parent of the public service entity is publically traded. If the public service entity is publically traded, then only the respondents' shares outstanding is needed.
- > The additional information portion is meant for the company to provide additional information about an extraordinary situation that will affect this year's value. **Provide supplemental information to validate the situation** as it will be viewed and considered by The Department.

Real Property as defined under Neb. Rev. Stat. § 77-103; See the Instructions Worksheet.

Personal Property as defined under Neb. Rev. Stat. § 77-104; See the Instructions Worksheet.

Upgrades To Plant. Upgrades to plant are any additions and/or replacements that will increase the revenues or efficiency of the operating property.

Replacements To Plant. Replacements to plant are additions and/or replacements that have no effect on the revenues or efficiency of the operating property.

Year Placed in Service. Year placed in service is the year the property was placed into service.

Nebraska Adjusted Basis as defined under Neb. Rev. Stat. § 77-118; See the Instruction Worksheet.

Recovery Period. Recovery period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Depreciation Factor. Depreciation factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book deprecation factor can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Net Book Taxable Value. Net book taxable value is the taxable value for property tax purposes. It is calculated by multiplying the total original cost/Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 5 - Lease Information

For Use By All Public Service Entities
Operating Information

Form 43
Tax Year
2017

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Operating Property Leased From Others

Lessor's Name	Lessor's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized?	Original Cost	Lease Beginning Date	Lease Expiration Date
			Y*/N	County					

Operating Property Leased to Others

Lessee's Name	Lessee's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized?	Original Cost	Lease Beginning Date	Lease Expiration Date
			Y*/N	County					

Instructions

- The purpose of this schedule is to gather information on all leased property (including vehicles) that are used in operations. Provide a brief description of the leased property in the type of property field (for example, warehouse, backhoe, trencher, switchboard, etc.).
- > ***If the property has been reported to the county for property tax purposes, indicate whether the lessor or the lessee (respondent) reported it in the "Y*/N" (G) column.** Also, if the property has been reported to the county, please indicate which county it has been reported to. If either of these columns (G and H) are incomplete, it will be assumed that this property has not been reported to the county.
 - > Please indicate if the rent was capitalized, meaning that it has been reported as an asset on the Schedule 12, or if it has been expensed on the Schedule 13.
 - > All applicable fields are required to be filled out, however, if original cost amounts are not known, enter "N/A".
 - > Additional rows may be added or additional copies of this schedule can be added if needed.

Operating Property as defined under Neb. Rev. Stat. § 77-801.01; See Instructions Worksheet.

Comments/Questions/Concerns:

Nebraska Schedule 7 - Parent Financial Information
For Use By All Public Service Entities

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014	
Balance Sheet					
Current Assets					
1	Cash and Cash Equivalents				
2	Short-Term Investments				
3	Accounts and Notes Receivable, Net				
4	Inventories				
5	Prepaid Expenses				
6	Other Current Assets				
7	Total Current Assets	\$0	\$0	\$0	
Property, Plant, Equipment and Other Assets					
8	Property, Plant and Equipment				
9	Intangible Assets				
10	(Less) Accumulated Depreciation and Amortization				
11	Goodwill				
12	Long-Term Investments				
13	Other Assets				
14	Total Property, Plant, Equipment and Other Assets	\$0	\$0	\$0	
15	Total Assets	\$0	\$0	\$0	
Current Liabilities					
16	Accounts Payable				
17	Accrued Expenses				
18	Notes Payable/Short Term Debt				
19	Current Portion of Long-Term Debt				
20	Other Current Liabilities				
21	Total Current Liabilities	\$0	\$0	\$0	
Non-Current Liabilities					
22	Long-Term Debt				
23	Deferred Tax Liabilities				
24	Minority Interest				
25	Other Long-Term Liabilities				
26	Total Non-Current Liabilities	\$0	\$0	\$0	
27	Total Liabilities	\$0	\$0	\$0	
Stockholders' Equity					
28	Preferred Stock				
29	Common Stock				
30	Additional Paid-in Capital				
31	Treasury Shares				
32	Retained Earnings				
33	Other Stockholder Equity				
34	Total Stockholders' Equity	\$0	\$0	\$0	
35	Total Liabilities and Stockholders' Equity	\$0	\$0	\$0	
Income Statement					
36	Revenues from Operations				
37	Other Revenues				
38	Total Revenues	\$0	\$0	\$0	
Operating Expenses					
39	Cost of Revenues				
40	Research and Development				
41	Operations and Maintenance				
42	Selling, General, and Administrating				
43	Depreciation and Amortization				
44	Non Recurring				
45	Other, Net				
46	Total Operating Expenses	\$0	\$0	\$0	
47	Operating Income/(Loss)	\$0	\$0	\$0	

Nebraska Schedule 7 - Parent Financial Information
 For Use By All Public Service Entities

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014	
Other Income/(Expenses)					
48	Interest Income/(Expense)				
49	Interest Income/(Expense) to Affiliates				
50	Equity in Earnings/(Losses) of Unconsolidated Investment, Net				
51	Effect of Account Charges				
52	Discontinued Operations				
53	Extraordinary Items				
54	Other Income/(Expenses), Net				
55	Total Other Income/(Expenses)	\$0	\$0	\$0	
56	Total Income/(Loss) Before Income Taxes	\$0	\$0	\$0	
57	Income Tax (Expense)/Benefit				
58	Net Income/(Loss)	\$0	\$0	\$0	
59	Less Income Attributable to Noncontrolling Interests				
60	Income Attributable to Company	\$0	\$0	\$0	

Notes:

Instructions

- The purpose of this schedule is to gather balance sheet and income statement information of the parent of the public service entity.
- > **This Schedule is not required if the respondent does not have a parent company that is publically traded.**
 - > The accounts used on this schedule are similar to the accounts used by the Securities and Exchange Commission.
 - > Simply attaching correspondence or pasting a link does not meet the requirements and will be considered incomplete.
 - > If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 11-FP - Comparative Balance Sheet

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Form 43
Tax Year
2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 6 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Current Assets					
10	1	Cash			
10-5	2	Special Deposits			
11	3	Temporary Investment			
12	4	Notes Receivable			
13	5	Receivables from Affiliated Companies			
14	6	Accounts Receivables			
14-5	7	Accumulated Provision For Uncollectible Accounts			
15	8	Interest and Dividends Receivable			
16	9	Oil Inventory			
17	10	Material and Supplies			
18	11	Prepayments			
19	12	Other Current Assets			
19-5	13	Deferred Income Tax Assets			
	14	Total Current Assets	\$0	\$0	\$0
Investment and Special Funds					
20		Investments in Affiliated Companies			
20.1	15	Stocks			
20.2	16	Bonds			
20.3	17	Other Secured Obligations			
20.4	18	Unsecured Notes			
20.5	19	Investment Advances			
20.6	20	Undistributed Earnings from Certain Investments			
21		Other Investments			
21.1	21	Stocks			
21.2	22	Bonds			
21.3	23	Other Secured Obligations			
21.4	24	Unsecured Notes			
21.5	25	Investment Advances			
22	26	Sinking and Other Funds			
	27	Total Investment and Special Funds	\$0	\$0	\$0
Tangible Property					
30	28	Carrier Property			
31	29	(Less) Accrued Depr.-Carrier Property			
32	30	(Less) Accrued Amort.-Carrier Property			
	31	Net Carrier Property	\$0	\$0	\$0
33	32	Operating Oil Supply			
34	33	Noncarrier Property			
35	34	(Less) Accrued Depr.-Noncarrier Property			
	35	Net Noncarrier Property	\$0	\$0	\$0
	36	Total Tangible Property	\$0	\$0	\$0
Other Assets and Deferred Charges					
40	37	Organization Costs and Other Intangibles			
41	38	(Less) Accrued Amortization of Intangibles			
42	39	Reserved			
43	40	Miscellaneous Other Assets			
44	41	Other Deferred Charges			
45	42	Accumulated Deferred Income Tax Assets			
46	43	Derivative Instruments Assets			
47	44	Derivative Instruments Assets-Hedges			
	45	Total Other Assets and Deferred Charges	\$0	\$0	\$0
	46	Total Assets	\$0	\$0	\$0

Nebraska Schedule 11-FP - Comparative Balance Sheet

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Form 43
Tax Year
2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 6 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Current Liabilities					
50	47	Notes Payable			
51	48	Payables to Affiliated Companies			
52	49	Accounts Payable			
53	50	Salaries and Wages Payable			
54	51	Interest Payable			
55	52	Dividends Payable			
56	53	Taxes Payable			
57	54	Long-Term Debt-Payable Within One Year			
58	55	Other Current Liabilities			
59	56	Deferred Income Tax Liabilities			
	57	Total Current Liabilities	\$0	\$0	\$0
Noncurrent Liabilities					
60	58	Long-Term Debt-Payable After One Year			
61	59	Unamortized Premium on Long-Term Debt			
62	60	(Less) Unamortized Discount on Long Term Debt-Dr.			
63	61	Other Noncurrent Liabilities			
64	62	Accumulated Deferred Income Tax Liabilities			
65	63	Derivative Instruments Liabilities			
66	64	Derivative Instruments Liabilities-Hedges			
67	65	Asset Retirement Obligations			
	66	Total Noncurrent Liabilities	\$0	\$0	\$0
	67	Total Liabilities	\$0	\$0	\$0
Stockholders' Equity					
70	68	Capital Stock			
71	69	Premiums on Capital Stock			
72	70	Capital Stock Subscriptions			
73	71	Additional Paid-In Capital			
74	72	Appropriated Retained Income			
75	73	Unappropriated Retained Income			
76	74	(Less) Treasury Stock			
77	75	Accumulated Other Comprehensive Income			
	76	Total Stockholders' Equity	\$0	\$0	\$0
	77	Total Liabilities and Stockholders' Equity	\$0	\$0	\$0

If there is an amount in the "Noncarrier Property", "Miscellaneous", or any of the "Other" accounts please provide a brief description of what these accounts are comprised of (if not included on the Schedule 17):

Nebraska Schedule 11-FP - Comparative Balance Sheet

Form 43
Tax Year
2017

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 6 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014

Instructions

The purpose of this schedule is to report balance sheet information of the public service entity.

> **This Schedule is required to be filled out.** Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 12-FP - Plant In Service Detail

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Form 43
Tax Year
2017

Name of Business			Address of Business		City	State	Company Number
0			0		0	0	0
Form 6 Account Number	Line Number	Valued at Net Book	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014	
Gathering Lines							
101	1		Land				
102	2		Right-of-Way				
103	3	X	Line Pipe				
104	4	X	Line Pipe Fittings				
105	5	X	Pipeline Construction				
106	6		Building				
107	7	X	Boilers				
108	8	X	Pumping Equipment				
109	9	X	Machine Tools and Machinery				
110	10	X	Other Station Equipment				
111	11	X	Oil Tanks				
112	12	X	Delivery Facilities				
113	13	X	Communication Systems				
114	14	X	Office Furniture and Equipment				
115	15	X	Vehicles and Other Work Equipment				
116	16	X	Other Property				
117	17		Assets Retirement Costs for Gathering Lines				
	18		Total Gathering Lines	\$0	\$0	\$0	\$0
Trunk Lines							
151	19		Land				
152	20		Right-of-Way				
153	21	X	Line Pipe				
154	22	X	Line Pipe Fittings				
155	23	X	Pipeline Construction				
156	24		Building				
157	25	X	Boilers				
158	26	X	Pumping Equipment				
159	27	X	Machine Tools and Machinery				
160	28	X	Other Station Equipment				
161	29	X	Oil Tanks				
162	30	X	Delivery Facilities				
163	31	X	Communication Systems				
164	32	X	Office Furniture and Equipment				
165	33	X	Vehicles and Other Work Equipment				
166	34	X	Other Property				
167	35		Assets Retirement Costs for Trunk Lines				
	36		Total Trunk Lines	\$0	\$0	\$0	\$0
General Plant							
171	37		Land				
176	38		Building				
179	39	X	Machine Tools and Machinery				
183	40	X	Communication Systems				
184	41	X	Office Furniture and Equipment				
185	42	X	Vehicles and Other Work Equipment				
186	43	X	Other Property				
186.1	44		Asset Retirement Cost for General Plant				
187	45	X*	Construction Work in Progress				
	46		Total General Plant	\$0	\$0	\$0	\$0
Intangible Plant							
400	47		Intangibles				
405	48		Amortization of Other Gas Plant-Intangible				
	49		Total Intangible Plant	\$0	\$0	\$0	\$0
	50		Total Plant in Service	\$0	\$0	\$0	\$0
If there is an amount in the "Intangible Plant", "Other", or any of the "Asset Retirement" accounts please provide a brief description of what these accounts are comprised of:							

Nebraska Schedule 12-FP - Plant In Service Detail
 For Use By Fluid Pipeline/Fluid Distribution Companies
 Operating Information

Name of Business	Address of Business	City	State	Company Number
0	0	0	0	0

Instructions

The purpose of this schedule is to report balance sheet information of the public service entity.

> **This Schedule is required to be filled out**, simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> Tangible Personal Property is indicated by an "X" in the Valued at Net Book column.

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 13-FP - Comparative Income Statement

For Use By Fluid Pipeline/Fluid Distribution Companies

Operating Information

Form 43

Tax Year

2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 6 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Operating Revenues					
200	1	Gathering Revenues			
210	2	Trunk Revenues			
220	3	Delivery Revenues			
230	4	Allowance Oil Revenues			
240	5	Storage and Demurrage Revenue			
250	6	Rental Revenue			
260	7	Incidental Revenue			
600	8	Total Operating Revenues	\$0	\$0	\$0
Operating Expenses					
Operations and Maintenance Expense					
300	9	Salaries and Wages			
310	10	Materials and Supplies			
320	11	Outside Services			
330	12	Operating Fuel and Power			
340	13	Oil Losses and Shortages			
350	14	Rentals			
390	15	Other Expenses			
	16	Total Operations and Maintenance Expenses	\$0	\$0	\$0
General Expenses					
500	17	Salaries and Wages			
510	18	Materials and Supplies			
520	19	Outside Services			
530	20	Rentals			
540	21	Depreciation and Amortization			
541	22	Depreciation Expense for Asset Retirement Costs			
550	23	Employee Benefits			
560	24	Insurance			
570	25	Casualty and Other Losses			
580	26	Pipeline Taxes			
590	27	Other Expenses			
591	28	Accretion Expense			
592	29	Gains/(Losses) on Asset Retirement Obligations			
	30	Total General Expenses	\$0	\$0	\$0
610	31	Total Operating Expenses	\$0	\$0	\$0
	32	Net Carrier Operating Income	\$0	\$0	\$0
Other Income and Deductions					
	33	Income from Noncarrier Property			
	34	Noncarrier Property Expenses			
620	35	Net Income from Noncarrier Property	\$0	\$0	\$0
630	36	Interest and Dividend Income			
640	37	Miscellaneous Income			
645	38	Unusual or Infrequent Items-Credit			
650	39	(Less) Interest Expense			
660	40	(Less) Miscellaneous Income Charges			
665	41	(Less) Unusual or Infrequent Items-Debit			
	42	Dividend Income			
	43	Undistributed Earnings			
	44	Equity In Earning of Affiliated Companies	\$0	\$0	\$0
	45	Total Other Income and Dedications	\$0	\$0	\$0
	46	Ordinary Income Before Federal Income Tax.	\$0	\$0	\$0
670	47	(Less) Income Taxes on Income from Cont. Oper.			
671	48	(Less) Provision for Deferred Taxes			
	49	Income/(Loss) from Continuing Operations	\$0	\$0	\$0
Discontinued Operations					
675	50	Income/(Loss) From Oper. of Discontinued Seg.			
676	51	Gain/(Loss) on Disposal of Discontinued Segments			
	52	Total Income/(Loss) From Discontin. Oper.	\$0	\$0	\$0
	53	Income Before Extraordinary Items	\$0	\$0	\$0

Nebraska Schedule 13-FP - Comparative Income Statement

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Form 43
Tax Year
2017

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 6 Account Number	Line Number	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
Extraordinary Items and Account Changes					
680	54	Net Extraordinary Items-(Debit)/Credit			
695	55	Income Taxes on Extraordinary Items-Dr./(Cr.)			
696	56	Provision for Deferred Taxes-Extraordinary Items			
	57	Total Extraordinary Items	\$0	\$0	\$0
697	58	Cumulative Effect of Changes in Acct. Principles			
	59	Total Extraordinary Items and Acct. Changes	\$0	\$0	\$0
	60	Net Income/(Loss)	\$0	\$0	\$0
Unappropriated Retained Income					
75	61	Balance at Beginning of Year			
700	62	Net Balance Transferred from Income			
705	63	Prior Period Adj. to Beginning Ret. Income			
710	64	Other Credits to Retained Income			
	65	Total	\$0	\$0	\$0
700	66	Net Balance Transferred from Income			
720	67	Other Debits to Retained Income			
740	68	Appropriation of Retained Income			
750	69	Dividend Appropriation of Retained Income			
	70	Total	\$0	\$0	\$0
	71	Net Increase/(Decrease) During Year	\$0	\$0	\$0
75	72	Balance at End of Year	\$0	\$0	\$0

If there is an amount in any of the "Noncarrier", "Miscellaneous", or any of the "Other" accounts please provide a brief description of what these accounts are comprised of (if not included on the Schedule 18):

Instructions

The purpose of this schedule is to report income statement detail of the public service entity.

> **This Schedule is required to be filled out.** Simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission.

> If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Comments/Questions/Concerns:

Nebraska Schedule 14-FP - Detail Net Book Personal Property

For Use By Fluid Pipeline/Fluid Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
103	1	Line Pipe	2016		15	95.00%	\$0
	2	46.0	2015		15	85.50%	\$0
	3		2014		15	76.95%	\$0
	4		2013		15	69.25%	\$0
	5		2012		15	62.32%	\$0
	6		2011		15	56.09%	\$0
	7		2010		15	50.19%	\$0
	8		2009		15	44.29%	\$0
	9		2008		15	38.38%	\$0
	10		2007		15	32.48%	\$0
	11		2006		15	26.57%	\$0
	12		2005		15	20.67%	\$0
	13		2004		15	14.76%	\$0
	14		2003		15	8.86%	\$0
	15		2002		15	2.95%	\$0
		16	Fully Depreciated			15	0.00%
	17	Total Line Pipe		\$0			\$0
104	18	Line Pipe Fittings	2016		15	95.00%	\$0
	19	46.0	2015		15	85.50%	\$0
	20		2014		15	76.95%	\$0
	21		2013		15	69.25%	\$0
	22		2012		15	62.32%	\$0
	23		2011		15	56.09%	\$0
	24		2010		15	50.19%	\$0
	25		2009		15	44.29%	\$0
	26		2008		15	38.38%	\$0
	27		2007		15	32.48%	\$0
	28		2006		15	26.57%	\$0
	29		2005		15	20.67%	\$0
	30		2004		15	14.76%	\$0
	31		2003		15	8.86%	\$0
	32		2002		15	2.95%	\$0
		33	Fully Depreciated			15	0.00%
	34	Total Line Pipe Fittings		\$0			\$0
105	35	Pipeline Construction	2016		15	95.00%	\$0
	36	46.0	2015		15	85.50%	\$0
	37		2014		15	76.95%	\$0
	38		2013		15	69.25%	\$0
	39		2012		15	62.32%	\$0
	40		2011		15	56.09%	\$0
	41		2010		15	50.19%	\$0
	42		2009		15	44.29%	\$0
	43		2008		15	38.38%	\$0
	44		2007		15	32.48%	\$0
	45		2006		15	26.57%	\$0
	46		2005		15	20.67%	\$0
	47		2004		15	14.76%	\$0
	48		2003		15	8.86%	\$0
	49		2002		15	2.95%	\$0
		50	Fully Depreciated			15	0.00%
	51	Total Pipeline Construction		\$0			\$0

Nebraska Schedule 14-FP - Detail Net Book Personal Property

For Use By Fluid Pipeline/Fluid Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
107	52	Boilers	2016		15	95.00%	\$0
	53	46.0	2015		15	85.50%	\$0
	54		2014		15	76.95%	\$0
	55		2013		15	69.25%	\$0
	56		2012		15	62.32%	\$0
	57		2011		15	56.09%	\$0
	58		2010		15	50.19%	\$0
	59		2009		15	44.29%	\$0
	60		2008		15	38.38%	\$0
	61		2007		15	32.48%	\$0
	62		2006		15	26.57%	\$0
	63		2005		15	20.67%	\$0
	64		2004		15	14.76%	\$0
	65		2003		15	8.86%	\$0
	66		2002		15	2.95%	\$0
	67	Fully Depreciated			15	0.00%	\$0
	68	Total Boilers		\$0			\$0
108	69	Pumping Equipment	2016		15	95.00%	\$0
	70	46.0	2015		15	85.50%	\$0
	71		2014		15	76.95%	\$0
	72		2013		15	69.25%	\$0
	73		2012		15	62.32%	\$0
	74		2011		15	56.09%	\$0
	75		2010		15	50.19%	\$0
	76		2009		15	44.29%	\$0
	77		2008		15	38.38%	\$0
	78		2007		15	32.48%	\$0
	79		2006		15	26.57%	\$0
	80		2005		15	20.67%	\$0
	81		2004		15	14.76%	\$0
	82		2003		15	8.86%	\$0
	83		2002		15	2.95%	\$0
	84	Fully Depreciated			15	0.00%	\$0
	85	Total Pumping Equipment		\$0			\$0
109	86	Machine Tools and Machinery	2016		15	95.00%	\$0
	87	46.0	2015		15	85.50%	\$0
	88		2014		15	76.95%	\$0
	89		2013		15	69.25%	\$0
	90		2012		15	62.32%	\$0
	91		2011		15	56.09%	\$0
	92		2010		15	50.19%	\$0
	93		2009		15	44.29%	\$0
	94		2008		15	38.38%	\$0
	95		2007		15	32.48%	\$0
	96		2006		15	26.57%	\$0
	97		2005		15	20.67%	\$0
	98		2004		15	14.76%	\$0
	99		2003		15	8.86%	\$0
	100		2002		15	2.95%	\$0
	101	Fully Depreciated			15	0.00%	\$0
	102	Total Machine Tools and Machinery		\$0			\$0

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Name of Business		Address of Business		City	State	Company Number			
0		0		0	0	0			
FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value		
110	103	Other Station Equipment 46.0	2016		15	95.00%	\$0		
	104		2015		15	85.50%	\$0		
	105		2014		15	76.95%	\$0		
	106		2013		15	69.25%	\$0		
	107		2012		15	62.32%	\$0		
	108		2011		15	56.09%	\$0		
	109		2010		15	50.19%	\$0		
	110		2009		15	44.29%	\$0		
	111		2008		15	38.38%	\$0		
	112		2007		15	32.48%	\$0		
	113		2006		15	26.57%	\$0		
	114		2005		15	20.67%	\$0		
	115		2004		15	14.76%	\$0		
	116		2003		15	8.86%	\$0		
	117		2002		15	2.95%	\$0		
	118		Fully Depreciated		15	0.00%	\$0		
			Total Other Station Equipment		\$0			\$0	
	111		120	Oil Tanks 46.0	2016		15	95.00%	\$0
121		2015			15	85.50%	\$0		
122		2014			15	76.95%	\$0		
123		2013			15	69.25%	\$0		
124		2012			15	62.32%	\$0		
125		2011			15	56.09%	\$0		
126		2010			15	50.19%	\$0		
127		2009			15	44.29%	\$0		
128		2008			15	38.38%	\$0		
129		2007			15	32.48%	\$0		
130		2006			15	26.57%	\$0		
131		2005			15	20.67%	\$0		
132		2004			15	14.76%	\$0		
133		2003			15	8.86%	\$0		
134		2002			15	2.95%	\$0		
135		Fully Depreciated			15	0.00%	\$0		
		Total Oil Tanks			\$0			\$0	
112		137	Delivery Facilities 46.0		2016		15	95.00%	\$0
	138	2015			15	85.50%	\$0		
	139	2014			15	76.95%	\$0		
	140	2013			15	69.25%	\$0		
	141	2012			15	62.32%	\$0		
	142	2011			15	56.09%	\$0		
	143	2010			15	50.19%	\$0		
	144	2009			15	44.29%	\$0		
	145	2008			15	38.38%	\$0		
	146	2007			15	32.48%	\$0		
	147	2006			15	26.57%	\$0		
	148	2005			15	20.67%	\$0		
	149	2004			15	14.76%	\$0		
	150	2003			15	8.86%	\$0		
151	2002		15	2.95%	\$0				
152	Fully Depreciated		15	0.00%	\$0				
		Total Delivery Facilities		\$0			\$0		
113	154	Communications Systems 00.11	2016		7	89.29%	\$0		
	155		2015		7	70.16%	\$0		
	156		2014		7	55.13%	\$0		
	157		2013		7	42.88%	\$0		
	158		2012		7	30.63%	\$0		
	159		2011		7	18.38%	\$0		
	160		2010		7	6.13%	\$0		
	161		Fully Depreciated		7	0.00%	\$0		
		Total Communications Systems		\$0			\$0		

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FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
114	163	Office Furniture and Equipment 00.11	2016		7	89.29%	\$0
	164		2015		7	70.16%	\$0
	165		2014		7	55.13%	\$0
	166		2013		7	42.88%	\$0
	167		2012		7	30.63%	\$0
	168		2011		7	18.38%	\$0
	169		2010		7	6.13%	\$0
	170		Fully Depreciated		7	0.00%	\$0
Total Office Furniture and Equipment				\$0			\$0
115	172	Vehicles and Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles 46.0	2016		15	95.00%	\$0
	173		2015		15	85.50%	\$0
	174		2014		15	76.95%	\$0
	175		2013		15	69.25%	\$0
	176		2012		15	62.32%	\$0
	177		2011		15	56.09%	\$0
	178		2010		15	50.19%	\$0
	179		2009		15	44.29%	\$0
	180		2008		15	38.38%	\$0
	181		2007		15	32.48%	\$0
	182		2006		15	26.57%	\$0
	183		2005		15	20.67%	\$0
	184		2004		15	14.76%	\$0
	185		2003		15	8.86%	\$0
	186		2002		15	2.95%	\$0
	187		Fully Depreciated		15	0.00%	\$0
	Total Veh. and Other Work Equip.				\$0		
115.1	189	Transportation Equipment *Portion that was excluded from account 115, also excluding the motor vehicles portion 00.242	2016		5	85.00%	\$0
	190		2015		5	59.50%	\$0
	191		2014		5	41.65%	\$0
	192		2013		5	24.99%	\$0
	193		2012		5	8.33%	\$0
	194		Fully Depreciated		5	0.00%	\$0
Total Transportation Equipment				\$0			\$0
115.2	196	Motor Vehicles *Amount excluded from account 115, also excluding the Transportation Equipment portion 00.22	2016		5	85.00%	\$0
	197		2015		5	59.50%	\$0
	198		2014		5	41.65%	\$0
	199		2013		5	24.99%	\$0
	200		2012		5	8.33%	\$0
	201		Fully Depreciated		5	0.00%	\$0
Total Motor Vehicles				\$0			\$0
116	203	Other Property 46.0	2016		15	95.00%	\$0
	204		2015		15	85.50%	\$0
	205		2014		15	76.95%	\$0
	206		2013		15	69.25%	\$0
	207		2012		15	62.32%	\$0
	208		2011		15	56.09%	\$0
	209		2010		15	50.19%	\$0
	210		2009		15	44.29%	\$0
	211		2008		15	38.38%	\$0
	212		2007		15	32.48%	\$0
	213		2006		15	26.57%	\$0
	214		2005		15	20.67%	\$0
	215		2004		15	14.76%	\$0
	216		2003		15	8.86%	\$0
217	2002		15	2.95%	\$0		
218	Fully Depreciated		15	0.00%	\$0		
Total Other Property				\$0			\$0
219		Total Other Property		\$0			\$0

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FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
153	220	Line Pipe	2016		15	95.00%	\$0
	221	49.24	2015		15	85.50%	\$0
	222		2014		15	76.95%	\$0
	223		2013		15	69.25%	\$0
	224		2012		15	62.32%	\$0
	225		2011		15	56.09%	\$0
	226		2010		15	50.19%	\$0
	227		2009		15	44.29%	\$0
	228		2008		15	38.38%	\$0
	229		2007		15	32.48%	\$0
	230		2006		15	26.57%	\$0
	231		2005		15	20.67%	\$0
	232		2004		15	14.76%	\$0
	233		2003		15	8.86%	\$0
	234		2002		15	2.95%	\$0
	235		Fully Depreciated		15	0.00%	\$0
		Total Line Pipe		\$0			\$0
154	237	Line Pipe Fittings	2016		15	95.00%	\$0
	238	49.24	2015		15	85.50%	\$0
	239		2014		15	76.95%	\$0
	240		2013		15	69.25%	\$0
	241		2012		15	62.32%	\$0
	242		2011		15	56.09%	\$0
	243		2010		15	50.19%	\$0
	244		2009		15	44.29%	\$0
	245		2008		15	38.38%	\$0
	246		2007		15	32.48%	\$0
	247		2006		15	26.57%	\$0
	248		2005		15	20.67%	\$0
	249		2004		15	14.76%	\$0
	250		2003		15	8.86%	\$0
	251		2002		15	2.95%	\$0
	252		Fully Depreciated		15	0.00%	\$0
		Total Line Pipe Fittings		\$0			\$0
155	254	Pipeline Construction	2016		15	95.00%	\$0
	255	49.24	2015		15	85.50%	\$0
	256		2014		15	76.95%	\$0
	257		2013		15	69.25%	\$0
	258		2012		15	62.32%	\$0
	259		2011		15	56.09%	\$0
	260		2010		15	50.19%	\$0
	261		2009		15	44.29%	\$0
	262		2008		15	38.38%	\$0
	263		2007		15	32.48%	\$0
	264		2006		15	26.57%	\$0
	265		2005		15	20.67%	\$0
	266		2004		15	14.76%	\$0
	267		2003		15	8.86%	\$0
	268		2002		15	2.95%	\$0
	269		Fully Depreciated		15	0.00%	\$0
		Total Pipeline Construction		\$0			\$0
		Total		\$0			\$0

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FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
157	271	Boilers	2016		15	95.00%	\$0
	272	49.24	2015		15	85.50%	\$0
	273		2014		15	76.95%	\$0
	274		2013		15	69.25%	\$0
	275		2012		15	62.32%	\$0
	276		2011		15	56.09%	\$0
	277		2010		15	50.19%	\$0
	278		2009		15	44.29%	\$0
	279		2008		15	38.38%	\$0
	280		2007		15	32.48%	\$0
	281		2006		15	26.57%	\$0
	282		2005		15	20.67%	\$0
	283		2004		15	14.76%	\$0
	284		2003		15	8.86%	\$0
	285		2002		15	2.95%	\$0
	286		Fully Depreciated		15	0.00%	\$0
	287	Total Boilers		\$0			\$0
158	288	Pumping Equipment	2016		15	95.00%	\$0
	289	49.24	2015		15	85.50%	\$0
	290		2014		15	76.95%	\$0
	291		2013		15	69.25%	\$0
	292		2012		15	62.32%	\$0
	293		2011		15	56.09%	\$0
	294		2010		15	50.19%	\$0
	295		2009		15	44.29%	\$0
	296		2008		15	38.38%	\$0
	297		2007		15	32.48%	\$0
	298		2006		15	26.57%	\$0
	299		2005		15	20.67%	\$0
	300		2004		15	14.76%	\$0
	301		2003		15	8.86%	\$0
	302		2002		15	2.95%	\$0
	303		Fully Depreciated		15	0.00%	\$0
	304	Total Pumping Equipment		\$0			\$0
159	305	Machine Tools and Machinery	2016		15	95.00%	\$0
	306	49.24	2015		15	85.50%	\$0
	307		2014		15	76.95%	\$0
	308		2013		15	69.25%	\$0
	309		2012		15	62.32%	\$0
	310		2011		15	56.09%	\$0
	311		2010		15	50.19%	\$0
	312		2009		15	44.29%	\$0
	313		2008		15	38.38%	\$0
	314		2007		15	32.48%	\$0
	315		2006		15	26.57%	\$0
	316		2005		15	20.67%	\$0
	317		2004		15	14.76%	\$0
	318		2003		15	8.86%	\$0
	319		2002		15	2.95%	\$0
	320		Fully Depreciated		15	0.00%	\$0
	321	Total Machine Tools and Machinery		\$0			\$0

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0		0	0	0	0		
FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
160	322	Other Station Equipment 49.24	2016		15	95.00%	\$0
	323		2015		15	85.50%	\$0
	324		2014		15	76.95%	\$0
	325		2013		15	69.25%	\$0
	326		2012		15	62.32%	\$0
	327		2011		15	56.09%	\$0
	328		2010		15	50.19%	\$0
	329		2009		15	44.29%	\$0
	330		2008		15	38.38%	\$0
	331		2007		15	32.48%	\$0
	332		2006		15	26.57%	\$0
	333		2005		15	20.67%	\$0
	334		2004		15	14.76%	\$0
	335		2003		15	8.86%	\$0
	336		2002		15	2.95%	\$0
337	Fully Depreciated		15	0.00%	\$0		
		Total Other Station Equipment		\$0			\$0
161	339	Oil Tanks 49.24	2016		15	95.00%	\$0
	340		2015		15	85.50%	\$0
	341		2014		15	76.95%	\$0
	342		2013		15	69.25%	\$0
	343		2012		15	62.32%	\$0
	344		2011		15	56.09%	\$0
	345		2010		15	50.19%	\$0
	346		2009		15	44.29%	\$0
	347		2008		15	38.38%	\$0
	348		2007		15	32.48%	\$0
	349		2006		15	26.57%	\$0
	350		2005		15	20.67%	\$0
	351		2004		15	14.76%	\$0
	352		2003		15	8.86%	\$0
	353		2002		15	2.95%	\$0
354	Fully Depreciated		15	0.00%	\$0		
		Total Oil Tanks		\$0			\$0
162	356	Delivery Facilities 49.24	2016		15	95.00%	\$0
	357		2015		15	85.50%	\$0
	358		2014		15	76.95%	\$0
	359		2013		15	69.25%	\$0
	360		2012		15	62.32%	\$0
	361		2011		15	56.09%	\$0
	362		2010		15	50.19%	\$0
	363		2009		15	44.29%	\$0
	364		2008		15	38.38%	\$0
	365		2007		15	32.48%	\$0
	366		2006		15	26.57%	\$0
	367		2005		15	20.67%	\$0
	368		2004		15	14.76%	\$0
	369		2003		15	8.86%	\$0
	370		2002		15	2.95%	\$0
371	Fully Depreciated		15	0.00%	\$0		
		Total Delivery Facilities		\$0			\$0
163	373	Communications Systems 00.11	2016		7	89.29%	\$0
	374		2015		7	70.16%	\$0
	375		2014		7	55.13%	\$0
	376		2013		7	42.88%	\$0
	377		2012		7	30.63%	\$0
	378		2011		7	18.38%	\$0
	379		2010		7	6.13%	\$0
	380		Fully Depreciated		7	0.00%	\$0
		Total Communications Systems		\$0			\$0

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FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
164	382	Office Furniture and Equipment 00.11	2016		7	89.29%	\$0
	383		2015		7	70.16%	\$0
	384		2014		7	55.13%	\$0
	385		2013		7	42.88%	\$0
	386		2012		7	30.63%	\$0
	387		2011		7	18.38%	\$0
	388		2010		7	6.13%	\$0
	389		Fully Depreciated		7	0.00%	\$0
	390	Total Office Furniture and Equipment		\$0			\$0
165	391	Vehicles and Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles 46.0	2016		15	95.00%	\$0
	392		2015		15	85.50%	\$0
	393		2014		15	76.95%	\$0
	394		2013		15	69.25%	\$0
	395		2012		15	62.32%	\$0
	396		2011		15	56.09%	\$0
	397		2010		15	50.19%	\$0
	398		2009		15	44.29%	\$0
	399		2008		15	38.38%	\$0
	400		2007		15	32.48%	\$0
	401		2006		15	26.57%	\$0
	402		2005		15	20.67%	\$0
	403		2004		15	14.76%	\$0
	404		2003		15	8.86%	\$0
	405		2002		15	2.95%	\$0
	406		Fully Depreciated		15	0.00%	\$0
			407	Total Veh. and Other Work Equip.		\$0	
165.1	408	Transportation Equipment *Portion that was excluded from account 165, also excluding the motor vehicles portion 00.242	2016		5	85.00%	\$0
	409		2015		5	59.50%	\$0
	410		2014		5	41.65%	\$0
	411		2013		5	24.99%	\$0
	412		2012		5	8.33%	\$0
	413		Fully Depreciated		5	0.00%	\$0
	414	Total Transportation Equipment		\$0			\$0
165.2	415	Motor Vehicles *Amount excluded from account 165, also excluding the Transportation Equipment portion 00.22	2016		5	85.00%	\$0
	416		2015		5	59.50%	\$0
	417		2014		5	41.65%	\$0
	418		2013		5	24.99%	\$0
	419		2012		5	8.33%	\$0
	420		Fully Depreciated		5	0.00%	\$0
	421	Total Motor Vehicles		\$0			\$0
166	422	Other Property 46.0	2016		15	95.00%	\$0
	423		2015		15	85.50%	\$0
	424		2014		15	76.95%	\$0
	425		2013		15	69.25%	\$0
	426		2012		15	62.32%	\$0
	427		2011		15	56.09%	\$0
	428		2010		15	50.19%	\$0
	429		2009		15	44.29%	\$0
	430		2008		15	38.38%	\$0
	431		2007		15	32.48%	\$0
	432		2006		15	26.57%	\$0
	433		2005		15	20.67%	\$0
	434		2004		15	14.76%	\$0
	435		2003		15	8.86%	\$0
	436		2002		15	2.95%	\$0
	437		Fully Depreciated		15	0.00%	\$0
			438	Total Other Property		\$0	

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FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
179	439	Machine Tools and Machinery	2016		7	89.29%	\$0
	440		2015		7	70.16%	\$0
	441		2014		7	55.13%	\$0
	442		2013		7	42.88%	\$0
	443		2012		7	30.63%	\$0
	444		2011		7	18.38%	\$0
	445		2010		7	6.13%	\$0
	446		Fully Depreciated		7	0.00%	\$0
			447	Total Mach. Tools and Machinery		\$0	
183	448	Communications Systems 00.11	2016		7	89.29%	\$0
	449		2015		7	70.16%	\$0
	450		2014		7	55.13%	\$0
	451		2013		7	42.88%	\$0
	452		2012		7	30.63%	\$0
	453		2011		7	18.38%	\$0
	454		2010		7	6.13%	\$0
	455		Fully Depreciated		7	0.00%	\$0
			456	Total Communications Systems		\$0	
184	457	Office Furniture and Equipment 00.11	2016		7	89.29%	\$0
	458		2015		7	70.16%	\$0
	459		2014		7	55.13%	\$0
	460		2013		7	42.88%	\$0
	461		2012		7	30.63%	\$0
	462		2011		7	18.38%	\$0
	463		2010		7	6.13%	\$0
	464		Fully Depreciated		7	0.00%	\$0
			465	Total Office Furniture and Equip.		\$0	
185	466	Vehicles and Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles 00.11	2016		7	89.29%	\$0
	467		2015		7	70.16%	\$0
	468		2014		7	55.13%	\$0
	469		2013		7	42.88%	\$0
	470		2012		7	30.63%	\$0
	471		2011		7	18.38%	\$0
	472		2010		7	6.13%	\$0
	473		Fully Depreciated		7	0.00%	\$0
			474	Total Veh. and Other Work Equip.		\$0	
185.1	475	Transportation Equipment *Portion that was excluded from account 185, also excluding the motor vehicles portion 00.242	2016		5	85.00%	\$0
	476		2015		5	59.50%	\$0
	477		2014		5	41.65%	\$0
	478		2013		5	24.99%	\$0
	479		2012		5	8.33%	\$0
	480		Fully Depreciated		5	0.00%	\$0
	481	Total Transportation Equipment		\$0			\$0
185.2	482	Motor Vehicles *Amount excluded from account 185, also excluding the Transportation Equipment portion 00.22	2016		5	85.00%	\$0
	483		2015		5	59.50%	\$0
	484		2014		5	41.65%	\$0
	485		2013		5	24.99%	\$0
	486		2012		5	8.33%	\$0
	487		Fully Depreciated		5	0.00%	\$0
	488	Total Motor Vehicles		\$0			\$0
186	489	Other Property 00.11	2016		7	89.29%	\$0
	490		2015		7	70.16%	\$0
	491		2014		7	55.13%	\$0
	492		2013		7	42.88%	\$0
	493		2012		7	30.63%	\$0
	494		2011		7	18.38%	\$0
	495		2010		7	6.13%	\$0
	496		Fully Depreciated		7	0.00%	\$0
	497	Total Other Property		\$0			\$0
	498	Total Tangible Personal Property		\$0			\$0

Nebraska Schedule 14-FP - Detail Net Book Personal Property

For Use By Fluid Pipeline/Fluid Distribution Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2017

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 6 Acct. No.	Line Number	Account Title/Asset Class	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value

Instructions

The purpose of this schedule is to determine the net book value of all tangible personal property of the system, **not just the Nebraska portion**. The **Nebraska Adjusted basis (original cost) must represent the amount used for Federal Income Tax purposes**. Detail must be reported under the appropriate account title and year placed in service.

- > The determination of the recovery periods was done in reference to the asset classes as stated in the IRS Publication 946.
- > The determination of the depreciation factors are outlined in Neb. Rev. Stat. § 77-120.
- > The net book value is determined by multiplying the Nebraska Adjusted Basis by the appropriate depreciation for the coinciding year. This Microsoft Excel worksheet should populate this amount automatically once the Nebraska adjusted basis is entered.
- > If the public service entity feels that the a class life is inappropriate, please indicate the appropriate asset class number from the IRS Publication 946 under the corresponding account title, and highlight in yellow.
- > The accounts used on this schedule are the same accounts as indicated on the Schedule 12 as Tangible Personal Property.
- > If the public service entity feels that an account needs to be added and/or deleted and/or changed, please make the change, highlight the change, and explain the change below in the Comments/Questions/Concerns section. Changes will be considered for future years.

Taxable Property as defined under Neb. Rev. Stat. § 77-201 subsection 5, see Instructions Worksheet, states that tangible personal property must be taxed at its net book value.

Tangible Personal Property as defined under Neb. Rev. Stat. § 77-105; See the Instruction Worksheet.

Year Placed in Service. Year placed in service is the year the property was placed into service.

Nebraska Adjusted Basis as defined under Neb. Rev. Stat. § 77-118; See the Instruction Worksheet.

Recovery Period. Recovery period is the period over which the value of property will be depreciated for Nebraska property tax purposes. The appropriate recovery period for class lives can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Depreciation Factor. Depreciation factor is the percentage of Nebraska adjusted basis that is taxable. The appropriate Nebraska net book depreciation factor can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Net Book Taxable Value. Net book taxable value is the taxable value for property tax purposes. It is calculated by multiplying the total original cost/Nebraska Adjusted Basis by the depreciation factor for the appropriate recovery period. Authorization for this calculation can be found in Neb. Rev. Stat. § 77-120; See the Instructions Worksheet for more information.

Comments/Questions/Concerns:

Nebraska Schedule 17-FP - Noncarrier Plant Detail
 For Use By Fluid Pipeline/Fluid Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Description of Property	Form 6 Acct. No.	Location of Property	Ending Balance 2016	Ending Balance 2015	Balance Ending 2014

Instructions

- The purpose of this schedule is to report the itemized detail of the noncarrier (nonoperating) property that was reported on the Schedule 11-Comparative Balance Sheet.
- > The account that the detail is required is Noncarrier Property (Acct. 34, Line 33 of the Sch. 11). Other noncarrier and/or nonoperating information may be reported on this schedule as well.
 - > The description should indicate what the property is and the use of the property when applicable.
 - > The Form 6 Account Number should match, if applicable, the same account number that the asset is reflecting on the Schedule 11.
 - > The location portion should indicate the situs of the property. If in more than one location, indicate with "various" and list the states and/or counties.

Nonoperating Property is defined under Neb. Rev. Stat. § 77-801.01; See the Instructions Worksheet.

Comments/Questions/Concerns:

Apportionment of Value. A public service entity's total taxable value, including the franchise value, must be apportioned or distributed to all taxing subdivisions based on the ratio of original cost/gross investment of all operating real and tangible personal property having situs in the taxing subdivision compared to the original cost/gross investment of all operating real and tangible personal property of the public service entity having situs in the state, pursuant to Neb. Rev. Stat. § 77-802.

Taxing Subdivisions. Taxing subdivisions are the individual governmental subdivisions empowered to levy a property tax (for example, school districts, counties, cities, fire districts, etc.).

Major types of taxing subdivisions applicable to all property in Nebraska are counties, school districts, educational service units (ESU), natural resource districts (NRD), and community colleges. Depending on the location, property will be in a city or rural fire district; in certain situations, a property may be in a small village that is also covered by the rural fire district. There are many other miscellaneous taxing subdivisions applicable to property depending on the county and location (for example, some counties have townships levies, cemetery districts, hospital districts, sanitary improvements districts (SIDs), etc.).

Tax District. Tax district means an area within a county in which all of the taxable property is subject to property taxes at the same consolidated property tax rate. A tax district consists of a group of taxing subdivisions common to an area within the county. For example, the consolidated tax district for a city will include rates for the individual taxing subdivisions such as county, school district, city, educational service unit, natural resource district, and community college, all common to the property within the city. See Neb. Rev. Stat. § 77-127.

Information available on the Division's website:

[County Assessor Contact Information](#)

[Nebraska County Names and Numbers](#)

[Taxing Subdivisions and Tax Rates by County](#)

[School District Reference List, By County \(also includes the ESU for school district\)](#)

Refer to one of the schedules listed below on how to file the appropriate Schedule 99 Apportionment File

Schedule 99A is for an **existing public service entity** that has filed Nebraska Form 43 for the prior assessment year.

Schedule 99B is for a **new public service entity** that is a first time filer of Nebraska Form 43.

Schedule 99A or Schedule 99B are required to be filed electronically in Microsoft Excel format.

Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

Comments/Questions, Concerns:

For public service entities that filed a Nebraska Form 43 in the prior assessment year, a Microsoft Excel file for Schedule 99 is provided and is the required format for completing Form 43, Schedule 99.

The file will display the prior year's gross investment and, if applicable, the prior year's annual rent paid. **The electronic file contains empty or blank columns for reporting the current year's gross investment (INVESTMENT_CY) and, if applicable, the annual rent paid (RENTAL_CY) for leased operating property.**

DO NOT alter the data in the columns labeled county number (CNTY), county fund number (CNTYFUND), prior year investment (INVESTMENT_PY), prior year rental (RENTAL_PY), code (CODE) number, or key (KEY) numbers assigned.

At the top of the spreadsheet just below the "NAME" heading, the company name will be displayed. **This is the row where the public service entity will report the company's state total current-year investment and, if applicable, the state total annual rent paid** in the columns INVESTMENT_CY and RENTAL_CY. Directly under the company name, the counties and taxing subdivisions that were applicable to the company in the prior year will be listed. The public service entity will report the current year's investment and, if applicable, the annual rent in the columns INVESTMENT_CY and RENTAL_CY for the individual counties and taxing subdivisions, based on the location of company's operating property.

For new county or taxing subdivision entries, the public service entity may insert rows as needed, ensuring that the format of new rows matches the rest of the spreadsheet. **The public service entity must complete the columns for county number, name of county/taxing subdivision, county assessor's fund number or authority code (if available), the current year investment, current year rental, and company number. Leave the prior year investment, prior year rental, code number, and key number columns blank.** Key numbers will be assigned by the Property Assessment Division.

For existing counties/taxing subdivisions for which the company no longer has property, report zero (-0-) for the current year's investment (INVESTMENT_CY) or rental (RENTAL_CY) as needed. **Do not delete the rows if the property is no longer in the county/subdivision.**

Example of the Schedule 99A Electronic Distribution File for companies that have filed in prior years:

	A	B	C	D	E	F	G	H	I	J	K
	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
1		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
2	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
3	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
4	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
5	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
6	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
7	19	ESU 7	6903	400,000	425,000	0	0	100	09	214106	
8	19	CENTRAL TECH COMMUNITY COLLEGE	7790	400,000	425,000	0	0	100	10	214110	
9	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
10	19	**CONSOLIDATED**		0	0	0	0	100	99	213964	
11	19	CDE. ESU. SCH. FIRE...NRD		0	0	0	0	100	99	213959	
12	19	024...7...123(2) I13 II LP		0	0	0	0	100	99	213955	
13	19	COUNTY - NEMAHA	500	825,000	875,000	0	0	100	#2	246934	
14	64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
15	64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
16	64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
17	64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
18	64	SCH DIST AUBURN 29 BOND 2008		415,000	450,000	0	0	100	01	247057	
19	64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
20	64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
21	64	NEMAHA NRD	566	825,000	875,000	0	0	100	07	247012	
22	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
23	64	SOUTHEAST COMMUNITY COLLEGE	563	825,000	875,000	0	0	100	10	247082	
24	64	AG SOCIETY	570	825,000	875,000	0	0	100	13	247096	
25	64	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99	247111	
26	64	CDE I.SCH I.FIRE		0	0	0	0	100	99	247001	
27	64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
28	64	130I.29I.8		415,000	450,000	0	0	100	99	247127	
29	74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
30	74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
31	74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
32	74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
33	74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
34	74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
35	74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
36	74	NEMAHA NRD	7300	1,190,000	1,270,000	0	0	100	07	247246	

Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (**CONSOLIDATED**) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district, the public service entity will see extra lines for these and the entries will have a code of 99.

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [Nebraska County Names and Numbers](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List, By County \(also includes the ESU for school district\)](#)

For additional information on how to complete the distribution file see Schedule 99 General Instructions and/or Schedule 99B for new filers. Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

For new public service entities that are filing a Nebraska Form 43 for the first time, a Microsoft Excel file for Schedule 99 must be created by the public service entity for reporting the original cost/gross investment and, if applicable, rent paid, which is used as the basis for the distribution or apportionment of taxable value to counties and taxing subdivisions.

The final information reported for Schedule 99 must match the following format and column headings, as seen in Example C.

- > **CNTY** = 2-digit county number assigned alphabetically, see Division's website for Nebraska county names and numbers.
- > **NAME** = Top row used for company name, remaining rows use for county name and names of the individual taxing subdivisions.
- > **CNTYFUND** = The county assessor's fund code or authority code assigned to the individual taxing subdivisions, if available.
- > **INVESTMENT_CY** = Report the original cost/gross investment of operating property owned, by county and by taxing subdivision.
- > **RENTAL_CY** = If applicable, report the annual rent paid for leased operating property, by county and by taxing subdivision.
- > **COMPANY** = 3-digit company number assigned by the Division.

The public service entity is responsible for determining which counties and taxing subdivisions they are to report on Schedule 99. The public service entity will need to determine the location of the owned or leased property within each county either by street address or legal description. The public service entity will then need to contact the respective county assessor to determine the consolidated tax district information based on the location of the property. Provide the street address or legal description of the property to the county assessor and then ask for the detail of the taxing subdivision in each tax district. The public service entity may ask for tax district maps, however, taxing subdivision information may not be included on the maps and the public service entity will need to ascertain the detail of taxing subdivisions within the tax district.

Once the county's tax district and taxing subdivision information is obtained, the public service entity needs to determine the gross investment and, if applicable, rent paid for each individual taxing subdivision based on the location of the operating property. Using the tax district information, the public service entity must then determine the total investment and/or rent for each individual taxing subdivision with the tax district.

It is recommended the company set up a worksheet similar to **Example A, following**. On the left side of Example A, there are columns for County number (CNTY), County name (CNTYNAME), Tax district (TAXDIST), Investment (INVEST), and Rent (RENT). On the right side, there are columns for County number (CNTY), Name of the taxing subdivision (NAME), County fund number (CNTYFUND), Current year investment (INVESTMENT_CY), Current year rent (RENTAL_CY), and the Company number (COMPANY). In Example A, the sample company has investment in two separate tax districts (85 and 90) in Jefferson County. Note, if the public service entity has leased operating property, the amount of annual rent paid must be reported in column Rental_CY. For this example, rent paid is zero (-0-). Using the information received from the county assessor, the individual taxing subdivisions have been listed for each tax district and separated by a blank row. The next step is to list the investment and rent of each taxing subdivision within the tax district.

The public service entity will need to merge the investment/rental data for taxing subdivisions that are listed separately under each tax district, ensuring that duplicate names within the county are combined as one entry and summing together the investment and rental for the taxing subdivision. In **Example A**, notice that there are two "COUNTY JEFFERSON" entries (one for each tax district); in **Example B**, there is only one "COUNTY JEFFERSON" and the investment and rent totals of both tax district's for "COUNTY JEFFERSON" have been summed together into one entry for that taxing subdivision.

Once the data is merged to display by county and by taxing subdivision, the public service entity will copy each county's merged information into one spreadsheet, as shown in **Example C, following**. The company name must be the first row entry under the "NAME" heading with the company's total investment and rent paid listed under the "INVESTMENT_CY" and "RENTAL_CY". This will be the Excel file that the public service entity submits as Schedule 99, as part of their filing of the Nebraska Form 43 to the Division.

Note: Certain counties rely on consolidated tax district information, however Nebraska law still requires the investment detail to be reported by individual taxing subdivision. The consolidated tax district (**CONSOLIDATED**) information is maintained in the distribution file along with the detail. For a county with a consolidated tax district, the public service entity will see extra lines for these and the entries will have a code of 99.

Before filing, the public service entity must balance and reconcile the gross investment and rental amounts as follows:

- 1) The sum of investment and rental for all counties must equal the company's total investment and rental.
- 2) The sum of investment and rental for school districts within the county, excluding bonds, must equal the county's total investment and rental.
- 3) The sum of investment and rental for educational service units (ESU) within the county must equal the county's total investment and rental. In addition, the ESU investment and rental must equal the sum of school districts that are members with the ESU.
- 4) The sum of investment and rental for natural resource districts within the county must equal the county's total investment and rental.
- 5) The sum of investment and rental for community colleges within the county must equal the county's total investment and rental.
- 6) The sum of investment and rental for cities and fire districts within the county must equal the county's total investment and rental, except where a fire district's territory may also include the city/village. In that situation, the sum of all cities and fire districts within the county will be higher than the county total investment and rental by the amount of the city/village's investment and rental.
- 7) Certain taxing subdivisions may coincide with another subdivision's boundary for balancing. For example, an agricultural society would be the same as the county total investment and rental; and the city airport authority would match with the city's investment and rental. School bonds may match with the school district, unless there have been mergers and the former school district's bond was attached to a smaller territory. A school district's bond should not be greater than the school district. Occasionally, there may be old school bonds, but the original school district since dissolved/merged.
- 8) The sum of investment and rental for consolidated tax districts within the county, if reported, must equal the county's total investment and rental.

Nebraska Schedule 99B - Distribution/Subdivision Apportionment
Instructions for New Public Service Entities, Filing Schedule 99 for the First Time.

Example A. How to identify taxing subdivisions within each tax district and determine investment and rent.

A	B	C	D	E	F	G	H	I	J	K	L	M
CNTY	CNTYNAME	TAXDIST	INVEST	RENT		CNTY	NAME	FUND	INVESTMENT_CY	RENTAL_CY	COMPANY	
48	Jefferson	85	250000	0		48	COUNTY JEFFERSON	1	250000	0	100	
48	Jefferson	90	120000	0		48	SCH FAIRBURY 8	101	250000	0	100	
						48	SCH DIST 8 BLDG FUND	103	250000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	250000	0	100	
						48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
						48	LITTLE BLUE NRD	501	250000	0	100	
						48	HISTORICAL SOCIETY	701	250000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	250000	0	100	
						48	AMBULANCE DIST 33	1010	250000	0	100	
						48	ESU 5	2010	250000	0	100	
						48	** CONSOLIDATED **				100	
						48	TAX DISTRICT 85		250000	0	100	
						48	COUNTY JEFFERSON	1	120000	0	100	
						48	SCH FAIRBURY 8	101	120000	0	100	
						48	SCH DIST 8 BLDG FUND	103	120000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	120000	0	100	
						48	FIRE DISTRICT DILLER 6	303	120000	0	100	
						48	LOWER BIG BLUE NRD	502	120000	0	100	
						48	HISTORICAL SOCIETY	701	120000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	120000	0	100	
						48	ESU 5	2010	120000	0	100	
						48	** CONSOLIDATED **				100	
						48	TAX DISTRICT 90		120000	0	100	

SEPARATED TAX DISTRICTS

TAXING SUBDIVISION FOR EACH TAX DISTRICT

NOTE: THE INVESTMENT & RENT TRANSFERS OVER TO THE SUBDIVISION

Example B. What Example A would look like after merging data for individual taxing subdivisions from tax districts.

A	B	C	D	E	F	G
CNTY	NAME	FUND	INVESTMENT_CY	RENT_CY	COMPANY	
48	COUNTY JEFFERSON	1	370000	0	100	
48	SCH FAIRBURY 8	101	370000	0	100	
48	SCH DIST 8 BLDG FUND	103	370000	0	100	
48	SCH DIST 8 CAPITOL PURPOSE	110	370000	0	100	
48	FIRE DISTRICT DILLER 6	303	120000	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
48	LITTLE BLUE NRD	501	250000	0	100	
48	LOWER BIG BLUE NRD	502	120000	0	100	
48	ESU 5	2010	370000	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	370000	0	100	
48	AMBULANCE DIST 33	1010	250000	0	100	
48	HISTORICAL SOCIETY	701	370000	0	100	
48	** CONSOLIDATED **		0	0	100	
48	TAX DISTRICT 85		250000	0	100	
48	TAX DISTRICT 90		120000	0	100	

MERGED TAXING SUBDIVISIONS TOTALS

Example C. What the final electronic Schedule 99 should look like for submitting to the Division.

A	B	C	D	E	F	G	H	I
CNTY	NAME	FUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	
	SAMPLE COMPANY NAME		0	910000	0	0	100	
48	COUNTY JEFFERSON	1	0	370000	0	0	100	
48	SCH FAIRBURY 8	101	0	370000	0	0	100	
48	SCH DIST 8 BLDG FUND		370000					
48	SCH DIST 8 CAPITAL PURPOSE		370000					
48	FIRE DISTRICT DILLER 6	303	120000	0	0	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	0	250000	0	0	100	
48	LITTLE BLUE NRD	501	0	250000	0	0	100	
48	LOWER BIG BLUE NRD	502	0	120000	0	0	100	
48	ESU 5	2010	0	370000	0	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	0	370000	0	0	100	
48	AMBULANCE DIST 33	1010	0	250000	0	0	100	
48	HISTORICAL SOCIETY	701	0	370000	0	0	100	
48	** CONSOLIDATED **		0	0	0	0	100	
48	TAX DISTRICT 85		0	250000	0	0	100	
48	TAX DISTRICT 90		0	120000	0	0	100	
74	COUNTY RICHARDSON	100	140000	0	0	0	100	
74	SCH FALLS CITY 56	6104	0	140000	0	0	100	
74	SCH FALLS CITY 56 BOND	6204	0	140000	0	0	100	
74	FIRE DISTRICT FALLS CITY	7706	0	140000	0	0	100	
74	NEMAHA NRD	7300	0	140000	0	0	100	
74	ESU 4	6900	0	140000	0	0	100	
74	SOUTHEAST COMMUNITY COLLEGE	7100	0	140000	0	0	100	
74	AG SOCIETY	9200	0	140000	0	0	100	
74	** CONSOLIDATED **		0	0	0	0	100	
74	TAX DISTRICT 100		0	140000	0	0	100	
80	COUNTY SEWARD	100	400000	0	0	0	100	
80	SCH SEWARD 9	401	0	400000	0	0	100	
80	SCH SEWARD 9 BOND AFFIL 9-12	427	0	400000	0	0	100	

ADDED COMPANY NAME & TOTAL INVESTMENT

ADDED PRIOR YEAR INVESTMENT

TAXING SUBDIVISIONS

COUNTY NAMES

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [Nebraska County Names and Numbers](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List, By County \(also includes the ESU for school district\)](#)

For additional information on how to complete the distribution file, see Schedule 99 - General Instructions and/or Schedule 99A for existing filers. Please contact the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.