

## 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](http://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](mailto: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**

<b>Schedule</b>	<b>Title</b>
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**

<b>Fluid Pipelines</b>	
<b>Schedule</b>	<b>Title</b>
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

<b>Gas Pipelines</b>	
<b>Schedule</b>	<b>Title</b>
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

<b>Utilities</b>	
<b>Schedule</b>	<b>Title</b>
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

<b>Telecommunications</b>	
<b>Schedule</b>	<b>Title</b>
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**

<p><b>SIGN HERE</b> ◀ _____</p> <p style="text-align: center;">Signature of Officer                      Date</p> <p>Print _____</p> <p>Title _____</p> <p>Phone _____</p> <p>Email _____</p>	<p>◀ _____</p> <p style="text-align: center;">Signature of Preparer                      Date</p> <p>Print _____</p> <p>Title _____</p> <p>Phone _____</p> <p>Email _____</p>
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**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-T - Allocation Factors**  
 For Use By Telecommunications Entities  
 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 Income**

Year	System Value	Allocated to Nebraska
2016		
2015		
2014		
2013		
2012		

**Total Access Lines**

Year	System	Nebraska
2016		
2015		
2014		
2013		
2012		

**Total Miles of Wire**

Year	System	Nebraska
2016		
2015		
2014		
2013		
2012		

**Total Miles of Fiber**

Year	System	Nebraska
2016		
2015		
2014		
2013		
2012		

**Total Subscribers**

Year	System	Nebraska
2016		
2015		
2014		
2013		
2012		

Explanation on how Nebraska allocation was determined:

**Nebraska Schedule 1-T - Allocation Factors**  
 For Use By Telecommunications Entities  
 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.

> 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 Access Lines, Total Miles of Wire, and Total Miles of Fiber should be based on the situs of the particular assets used in operations.

> Total Subscribers information is only needed at the system level for obsolescence purposes.

> 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.** Gross plant in service includes owned and leased plant in service.

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

**Operating Revenue.** Operating revenue is all operating revenues.

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

**Total Access Lines.** Total access lines include the circuits between a subscriber or a local PBX to the serving switching center.

**Total Miles of Wire.** Total miles of wire include the total miles of all aerial cable, underground cable, buried cable, submarines cable, deep sea cable, or any other like cable excluding fiber optic cable.

**Total Miles of Fiber.** Total miles of fiber is the total miles of fiber optic cable.

**Total Subscribers.** Total subscribers should be the user or the customer of the communications services. Subscribers include individuals, activities, organization, etc.

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
<b>Total NE Vehicles</b>	<b>\$0</b>			<b>\$0</b>

**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

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 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	
<b>Balance Sheet</b>					
<b>Current Assets</b>					
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	<b>Total Current Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Property, Plant, Equipment and Other Assets</b>					
8	Property, Plant and Equipment				
9	Intangible Assets				
10	(Less) Accumulated Depreciation and Amortization				
11	Goodwill				
12	Long-Term Investments				
13	Other Assets				
14	<b>Total Property, Plant, Equipment and Other Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
15	<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Current Liabilities</b>					
16	Accounts Payable				
17	Accrued Expenses				
18	Notes Payable/Short Term Debt				
19	Current Portion of Long-Term Debt				
20	Other Current Liabilities				
21	<b>Total Current Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Non-Current Liabilities</b>					
22	Long-Term Debt				
23	Deferred Tax Liabilities				
24	Minority Interest				
25	Other Long-Term Liabilities				
26	<b>Total Non-Current Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
27	<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Stockholders' Equity</b>					
28	Preferred Stock				
29	Common Stock				
30	Additional Paid-in Capital				
31	Treasury Shares				
32	Retained Earnings				
33	Other Stockholder Equity				
34	<b>Total Stockholders' Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
35	<b>Total Liabilities and Stockholders' Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Income Statement</b>					
36	Revenues from Operations				
37	Other Revenues				
38	<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Operating Expenses</b>					
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	<b>Total Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
47	<b>Operating Income/(Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**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	
<b>Other Income/(Expenses)</b>					
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	<b>Total Other Income/(Expenses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
56	<b>Total Income/(Loss) Before Income Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
57	Income Tax (Expense)/Benefit				
58	<b>Net Income/(Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
59	Less Income Attributable to Noncontrolling Interests				
60	<b>Income Attributable to Company</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

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-T - Comparative Balance Sheet**

For Use By Telecommunications Companies  
Operating Information

**Form 43**  
Tax Year  
**2017**

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	
<b>Current Assets</b>					
1	Cash and Equivalents				
2	Receivables Net of Allowances				
3	Materials and Supplies				
4	Property Held for Sale or Lease				
5	Prepayments and Advances				
6	Other Current Assets*				
7	<b>Total Current Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Noncurrent Assets</b>					
8	Investment in Affiliated Companies				
9	Investment in Non-Affiliated Companies				
10	Other Investments*				
11	Sinking Funds				
12	Other Noncurrent Assets*				
13	<b>Total Noncurrent Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Telecommunication Plant</b>					
14	Telecommunication Plant in Service				
15	Property Held for Future Telecommunication Use				
16	Telecommunication Plant Under Construction				
17	Telecommunication Plant Adjustment				
18	Nonoperating Plant				
19	Goodwill				
20	Other Telecommunication Plant*				
21	<b>Total Telecommunication Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Depreciation and Amortization</b>					
22	Accum. Deprecation and Amortization - Telecom. Plant				
23	Accum. Deprecation - Held for Future Telecom. Use				
24	Accumulated Amortization of Plant Adjustments				
25	Accumulated Depreciation Amortization - Nonoperating				
26	Accumulated Deprecation and Amortization of Other*				
27	<b>Total Depreciation and Amortization</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
28	<b>Net Telecommunication Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
29	<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Current Liabilities and Long Term Debt</b>					
30	Current Accounts and Notes Payable				
31	Customers' Deposits and Advanced Billing				
32	Net Current Maturities of Long Term Debt				
33	Accrued Taxes				
34	Net Current Deferred Taxes				
35	Other Current Liabilities and Accrued Liabilities*				
36	<b>Total Current Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Long-Term Debt</b>					
37	Long-Term Debt and Funded Debt				
38	Premium or (Discount) on Long Term Debt				
39	Reacquired Debt				
40	Advances from Affiliated Companies				
41	Other Long Term Debt*				
42	<b>Total Long-Term Debt</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Noncurrent Liabilities and Deferred Credits</b>					
43	Amortization Investments Tax Credits-Net				
44	Net Noncurrent Deferred Taxes				
45	Other Deferred Credits*				
46	Other Noncurrent Liabilities*				
47	Other Jurisdiction Liabilities*				
48	<b>Total Other Liabilities and Deferred Credit</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
49	<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Nebraska Schedule 11-T - Comparative Balance Sheet

For Use By Telecommunications Companies  
 Operating Information

**Form 43**  
 Tax Year  
**2017**

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
<b>Stockholders' Equity</b>				
50	Capital Stock			
51	Additional Paid-In Capital			
52	Treasury Stock			
53	Other Capital*			
54	Retained Earnings			
55	<b>Total Stockholders' Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
56	<b>Total Liabilities and Stockholders' Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

If there is an amount in an account that has a " \* ", please provide a brief description of what comprises these accounts (if not included on the Schedule 17):

### 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.

> 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-T - Telecommunication Plant in Service**

For Use By Telecommunications Companies  
Operating Information

Name of Business		Address of Business		City	State	Company Number
0		0		0	0	0
Line Number	Valued at Net Book	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014	
<b>Telecommunications Plant in Service</b>						
<b>Land and Support Assets</b>						
1		Land				
2		Rights of Way, Easements, Site Acquisitions, Etc.				
3	X	Motor Vehicles				
4	X	Aircraft				
5	X	Tools and Other Work Equipment				
6		Buildings				
7	X	Furniture and Artwork				
8	X	Office Equipment				
9	X	General Purpose Computers				
10	X*	Other Land and Support Assets*				
11		<b>Total Land and Support Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Central Office</b>						
12	X	Non-digital Switching				
13	X	Digital Electronic Switching				
14	X	Operator Systems				
15	X	Radio Systems				
16	X	Circuit Equipment				
17	X	Other Central Office*				
18		<b>Total Central Office</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Information Origination/Termination</b>						
19	X	Station Apparatus				
20	X	Customer Premises Wiring				
21	X	Large Private Branch Exchange				
22	X	Public Telephone Terminal Equipment				
23	X	Other Terminal Equipment*				
24	X	Other Information Origination/Termination*				
25		<b>Total Information Origination/Termination</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Cable and Wire Facilities</b>						
26	X	Poles				
27	X	Antenna Systems				
28	X	Towers				
29	X	Cell Site Equipment				
30	X	Aerial Cable				
31	X	Underground Cable				
32	X	Buried Cable				
33	X	Submarine and Deep Sea Cable				
34	X	Intrabuilding Network Cable				
35	X	Aerial Wire				
36	X	Conduit Systems				
37	X	Power Generation Equipment and Batteries				
38	X	Data Processing				
39	X	Other Cables and Wire Facilities*				
40		<b>Total Cable and Wire Facilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Amortizable Assets</b>						
41	X*	Capital Leases*				
42	X*	Leasehold Improvements*				
43	X*	Other Amortizable Assets*				
44		<b>Total Amortizable Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Nebraska Schedule 12-T - Telecommunication Plant in Service**  
 For Use By Telecommunications Companies  
 Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Line Number	Valued at Net Book	Account Title	Year End Balance 2016	Year End Balance 2015	Year End Balance 2014
<b>Intangibles</b>					
45	X	Network Software			
46		Application Software			
47		Licenses and Franchise Rights			
48		Contracts and IRU's			
49		Customer Lists and Base			
50		Trademarks, Names, and Secrets			
51		Patents and Copy Rights			
52		Other Intangibles*			
53		<b>Total Intangibles</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Telecom. Plant in Service</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

If there is an amount in an account that has a " \* ", please provide a brief description of what comprises these accounts:

**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.
  - > Accounts with a "\*" need additional information for purposes of the split. If no additional information is received, the Department may determine this property to not be valued at its net book value.
  - > 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-T - Comparative Income Statement**

For Use By Telecommunications Companies  
Operating Information

**Form 43**  
Tax Year  
**2017**

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	
<b>Operating Revenues</b>					
<b>Network Services Revenues</b>					
1	Basic Area Revenue				
2	Optional Extended Area Revenue				
3	Cellular Mobile Service Revenue				
4	Private Line Revenue				
5	Other Network Service Revenue*				
6	<b>Total Local Network Services Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Access Services Revenues</b>					
7	End User Revenue				
8	Switched Access Revenue				
9	Special Access Revenue				
10	State Access Revenue				
11	Other Access Service Revenues*				
12	<b>Total Access Services Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Miscellaneous Revenues</b>					
13	Long Distance Revenue				
14	Carrier Billing and Collection				
15	Miscellaneous Revenues				
16	Directory Revenue				
17	Data Revenues				
18	Equipment Sales				
19	Other Operating Revenues*				
20	(Less) Uncollectible Revenue				
21	<b>Total Miscellaneous Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
22	<b>Total Operating Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Operating Expenses</b>					
<b>Plant Specific Operations Expense</b>					
23	Land and Support Asset Expenses				
24	Central Office Expenses				
25	Information Origination/Termination Expenses				
26	Cables and Wires Facilities Expenses				
27	Amortization Assets Expenses				
28	Intangibles Expenses				
29	<b>Total Plant Specific Operations Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Plant Nonspecific Operations Expense</b>					
30	Property Held for Future Telecom. Use Expense				
31	Provision Expense-Net				
32	Power Expense				
33	Network Operating Expense				
34	Testing Expense				
35	Plant Operations Administration Expense-Net				
36	Engineering Expense				
37	Access Expense				
38	Deprecation Expense				
39	Amortization Expenses				
40	Other Nonspecific Operating Expenses*				
41	<b>Total Plant Nonspecific Operations Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Customer Operations Expense</b>					
42	Product Management and Sales				
43	Product Advertising				
44	Call Completion Services				
45	Number Services				
46	Customer Services				
47	Other Customer Operating Expense*				
48	<b>Total Customer Operations Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Nebraska Schedule 13-T - Comparative Income Statement**

For Use By Telecommunications Companies  
Operating Information

**Form 43**  
Tax Year  
**2017**

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	
<b>Corporate Operations Expense</b>					
49	Executive and Planning				
50	General and Administrative				
51	Provisions For Uncollectible Notes Receivable				
52	Other Corporate Operating Expense*				
53	<b>Total Corporate Operations Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
54	<b>Total Operation Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
55	<b>Net Operation Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Other Operating Income and Expenses</b>					
56	Incidental or Peripheral Operating Income*				
57	Incidental or Peripheral Operating Expenses*				
58	Other Operating Income*				
59	Other Operating Expenses*				
60	<b>Other Operating Income and Expenses-Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Operating Taxes</b>					
61	Operating Federal Income Taxes				
62	Operating State and Local Income Taxes				
63	Other Operating Taxes				
64	Provision for Deferred Operating Taxes				
65	<b>Total Operating Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Nonoperation Income (Loss)</b>					
66	Nonoperating Income				
67	Nonoperating Expenses				
68	Nonoperating Federal Income Taxes				
69	Nonoperating State and Local Taxes				
70	Other Nonoperating Taxes				
71	Provisions for Deferred Nonoperating Taxes				
72	<b>Net Nonoperating Income (Loss)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Interest and Related Items</b>					
73	Interest on Long Term Debt				
74	Other Interest*				
75	Extraordinary Items				
76	Other Related Items*				
77	<b>Total Interest and Related Items</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
78	<b>Net Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
If there is an amount in an account that has a " * ", please provide a brief description of what comprises these accounts (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.

> 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-T - Detail Net Book Personal Property**

For Use By Telecommunications Entities - 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	
Asset Class	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.22	1	<b>Motor Vehicles</b>	2016		5	85.00%	\$0
	2		2015		5	59.50%	\$0
	3		2014		5	41.65%	\$0
	4		2013		5	24.99%	\$0
	5		2012		5	8.33%	\$0
	6		Fully Depreciated		5	0.00%	\$0
		<b>Total Vehicles</b>		<b>\$0</b>			<b>\$0</b>
00.21	8	Aircraft	2016		5	85.00%	\$0
	9		2015		5	59.50%	\$0
	10		2014		5	41.65%	\$0
	11		2013		5	24.99%	\$0
	12		2012		5	8.33%	\$0
	13		Fully Depreciated		5	0.00%	\$0
		<b>Total Aircraft</b>		<b>\$0</b>			<b>\$0</b>
00.11	15	Tools and Other Work Equipment <small>*Equipment that is not an integral part of other assets or used to provide telephonic services</small>	2016		7	89.29%	\$0
	16		2015		7	70.16%	\$0
	17		2014		7	55.13%	\$0
	18		2013		7	42.88%	\$0
	19		2012		7	30.63%	\$0
	20		2011		7	18.38%	\$0
	21		2010		7	6.13%	\$0
22	Fully Depreciated		7	0.00%	\$0		
		<b>Total Tools and Other Work Equip</b>		<b>\$0</b>			<b>\$0</b>
00.11	24	Furniture and Artwork	2016		7	89.29%	\$0
	25		2015		7	70.16%	\$0
	26		2014		7	55.13%	\$0
	27		2013		7	42.88%	\$0
	28		2012		7	30.63%	\$0
	29		2011		7	18.38%	\$0
	30		2010		7	6.13%	\$0
31	Fully Depreciated		7	0.00%	\$0		
		<b>Total Furniture and Artwork</b>		<b>\$0</b>			<b>\$0</b>
00.11	33	Office Equipment	2016		7	89.29%	\$0
	34		2015		7	70.16%	\$0
	35		2014		7	55.13%	\$0
	36		2013		7	42.88%	\$0
	37		2012		7	30.63%	\$0
	38		2011		7	18.38%	\$0
	39		2010		7	6.13%	\$0
40	Fully Depreciated		7	0.00%	\$0		
		<b>Total Office Equipment</b>		<b>\$0</b>			<b>\$0</b>
00.12	42	General Purpose Computers	2016		5	85.00%	\$0
	43		2015		5	59.50%	\$0
	44		2014		5	41.65%	\$0
	45		2013		5	24.99%	\$0
	46		2012		5	8.33%	\$0
47	Fully Depreciated		5	0.00%	\$0		
		<b>Total Gen. Purpose Computers</b>		<b>\$0</b>			<b>\$0</b>
00.11	49	Other Land and Support Assets <small>*Equipment that is not an integral part of other assets or used to provide telephonic services</small>	2016		7	89.29%	\$0
	50		2015		7	70.16%	\$0
	51		2014		7	55.13%	\$0
	52		2013		7	42.88%	\$0
	53		2012		7	30.63%	\$0
	54		2011		7	18.38%	\$0
55	2010		7	6.13%	\$0		
56	Fully Depreciated		7	0.00%	\$0		
		<b>Total Other Land and Sup. Asts.</b>		<b>\$0</b>			<b>\$0</b>

**Nebraska Schedule 14-T - Detail Net Book Personal Property**

For Use By Telecommunications Entities - 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	
Asset Class	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
48.12	58	Non-Digital Switching	2016		10	92.50%	\$0
	59		2015		10	78.62%	\$0
	60		2014		10	66.83%	\$0
	61		2013		10	56.81%	\$0
	62		2012		10	48.07%	\$0
	63		2011		10	39.33%	\$0
	64		2010		10	30.59%	\$0
	65		2009		10	21.85%	\$0
	66		2008		10	13.11%	\$0
	67		2007		10	4.37%	\$0
	68		Fully Depreciated		10	0.00%	\$0
		<b>Total Non-Digital Switching</b>		<b>\$0</b>			<b>\$0</b>
48.12	70	Digital Electronic Switching *Does not include computer-based telephone central office switching equipment included in class 48.121	2016		10	92.50%	\$0
	71		2015		10	78.62%	\$0
	72		2014		10	66.83%	\$0
	73		2013		10	56.81%	\$0
	74		2012		10	48.07%	\$0
	75		2011		10	39.33%	\$0
	76		2010		10	30.59%	\$0
	77		2009		10	21.85%	\$0
	78		2008		10	13.11%	\$0
	79		2007		10	4.37%	\$0
	80		Fully Depreciated		10	0.00%	\$0
48.121	81	Digital Electronic Switching *Includes Equipment whose functions are those of a computer or peripheral equipment	2016		5	85.00%	\$0
	82		2015		5	59.50%	\$0
	83		2014		5	41.65%	\$0
	84		2013		5	24.99%	\$0
	85		2012		5	8.33%	\$0
	86		Fully Depreciated		5	0.00%	\$0
		<b>Total Digital Elect. Switching</b>		<b>\$0</b>			<b>\$0</b>
48.12	88	Operator Systems *Does not include computer-based telephone central office switching equipment included in class 48.121	2016		10	92.50%	\$0
	89		2015		10	78.62%	\$0
	90		2014		10	66.83%	\$0
	91		2013		10	56.81%	\$0
	92		2012		10	48.07%	\$0
	93		2011		10	39.33%	\$0
	94		2010		10	30.59%	\$0
	95		2009		10	21.85%	\$0
	96		2008		10	13.11%	\$0
	97		2007		10	4.37%	\$0
	98		Fully Depreciated		10	0.00%	\$0
48.121	99	Operator Systems *Includes Equipment whose functions are those of a computer or peripheral equipment	2016		5	85.00%	\$0
	100		2015		5	59.50%	\$0
	101		2014		5	41.65%	\$0
	102		2013		5	24.99%	\$0
	103		2012		5	8.33%	\$0
	104		Fully Depreciated		5	0.00%	\$0
		<b>Total Operator Systems</b>		<b>\$0</b>			<b>\$0</b>
105		<b>Total Operator Systems</b>		<b>\$0</b>			<b>\$0</b>



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48.12	106	Radio Systems	2016		10	92.50%	\$0
	107	*Does not include computer-based telephone central office switching equipment included in class 48.121	2015		10	78.62%	\$0
	108		2014		10	66.83%	\$0
	109		2013		10	56.81%	\$0
	110		2012		10	48.07%	\$0
	111		2011		10	39.33%	\$0
	112		2010		10	30.59%	\$0
	113		2009		10	21.85%	\$0
	114		2008		10	13.11%	\$0
	115		2007		10	4.37%	\$0
			116	Fully Depreciated			10
48.121	117	Radio Systems	2016		5	85.00%	\$0
	118	*Includes Equipment whose functions are those of a computer or peripheral equipment	2015		5	59.50%	\$0
	119		2014		5	41.65%	\$0
	120		2013		5	24.99%	\$0
	121		2012		5	8.33%	\$0
	122		Fully Depreciated			5	0.00%
	123	<b>Total Radio Systems</b>		<b>\$0</b>			<b>\$0</b>
48.12	124	Circuit Equipment	2016		10	92.50%	\$0
	125	*Does not include computer-based telephone central office switching equipment included in class 48.121	2015		10	78.62%	\$0
	126		2014		10	66.83%	\$0
	127		2013		10	56.81%	\$0
	128		2012		10	48.07%	\$0
	129		2011		10	39.33%	\$0
	130		2010		10	30.59%	\$0
	131		2009		10	21.85%	\$0
	132		2008		10	13.11%	\$0
	133		2007		10	4.37%	\$0
			134	Fully Depreciated			10
48.121	135	Circuit Equipment	2016		5	85.00%	\$0
	136	*Includes Equipment whose functions are those of a computer or peripheral equipment	2015		5	59.50%	\$0
	137		2014		5	41.65%	\$0
	138		2013		5	24.99%	\$0
	139		2012		5	8.33%	\$0
	140	Fully Depreciated			5	0.00%	\$0
	141	<b>Total Circuit Equipment</b>		<b>\$0</b>			<b>\$0</b>
48.12	142	Other Central Office	2016		10	92.50%	\$0
	143	*Does not include computer-based telephone central office switching equipment included in class 48.121	2015		10	78.62%	\$0
	144		2014		10	66.83%	\$0
	145		2013		10	56.81%	\$0
	146		2012		10	48.07%	\$0
	147		2011		10	39.33%	\$0
	148		2010		10	30.59%	\$0
	149		2009		10	21.85%	\$0
	150		2008		10	13.11%	\$0
	151		2007		10	4.37%	\$0
			152	Fully Depreciated			10
48.121	153	Other Central Office	2016		5	85.00%	\$0
	154	*Includes Equipment whose functions are those of a computer or peripheral equipment	2015		5	59.50%	\$0
	155		2014		5	41.65%	\$0
	156		2013		5	24.99%	\$0
	157		2012		5	8.33%	\$0
	158	Fully Depreciated			5	0.00%	\$0
	159	<b>Total Other Central Office</b>		<b>\$0</b>			<b>\$0</b>

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48.13	160	Station Apparatus	2016		7	89.29%	\$0
	161		2015		7	70.16%	\$0
	162		2014		7	55.13%	\$0
	163		2013		7	42.88%	\$0
	164		2012		7	30.63%	\$0
	165		2011		7	18.38%	\$0
	166		2010		7	6.13%	\$0
	167		Fully Depreciated		7	0.00%	\$0
	168	<b>Total Station Apparatus</b>		<b>\$0</b>			<b>\$0</b>
48.14	169	Customer Premises Wiring	2016		15	95.00%	\$0
	170		2015		15	85.50%	\$0
	171		2014		15	76.95%	\$0
	172		2013		15	69.25%	\$0
	173		2012		15	62.32%	\$0
	174		2011		15	56.09%	\$0
	175		2010		15	50.19%	\$0
	176		2009		15	44.29%	\$0
	177		2008		15	38.38%	\$0
	178		2007		15	32.48%	\$0
	179		2006		15	26.57%	\$0
	180		2005		15	20.67%	\$0
	181		2004		15	14.76%	\$0
	182		2003		15	8.86%	\$0
	183		2002		15	2.95%	\$0
	184		Fully Depreciated		15	0.00%	\$0
	185	<b>Total Customer Prem. Wiring</b>		<b>\$0</b>			<b>\$0</b>
48.13	186	Large Private Branch Exchange	2016		7	89.29%	\$0
	187		2015		7	70.16%	\$0
	188		2014		7	55.13%	\$0
	189		2013		7	42.88%	\$0
	190		2012		7	30.63%	\$0
	191		2011		7	18.38%	\$0
	192		2010		7	6.13%	\$0
	193		Fully Depreciated		7	0.00%	\$0
	194	<b>Total Large Private Branch Exch.</b>		<b>\$0</b>			<b>\$0</b>
48.13	195	Public Telephone Terminal Equip.	2016		7	89.29%	\$0
	196		2015		7	70.16%	\$0
	197		2014		7	55.13%	\$0
	198		2013		7	42.88%	\$0
	199		2012		7	30.63%	\$0
	200		2011		7	18.38%	\$0
	201		2010		7	6.13%	\$0
	202		Fully Depreciated		7	0.00%	\$0
	203	<b>Total Public Tele. Terminal Equip.</b>		<b>\$0</b>			<b>\$0</b>
48.13	204	Other Terminal Equipment	2016		7	89.29%	\$0
	205		2015		7	70.16%	\$0
	206		2014		7	55.13%	\$0
	207		2013		7	42.88%	\$0
	208		2012		7	30.63%	\$0
	209		2011		7	18.38%	\$0
	210		2010		7	6.13%	\$0
	211		Fully Depreciated		7	0.00%	\$0
	212	<b>Total Other Terminal Equipment</b>		<b>\$0</b>			<b>\$0</b>
48.13	213	Other Information Origin./Term.	2016		7	89.29%	\$0
	214		2015		7	70.16%	\$0
	215		2014		7	55.13%	\$0
	216		2013		7	42.88%	\$0
	217		2012		7	30.63%	\$0
	218		2011		7	18.38%	\$0
	219		2010		7	6.13%	\$0
	220		Fully Depreciated		7	0.00%	\$0
	221	<b>Total Other Infor. Origin./Term.</b>		<b>\$0</b>			<b>\$0</b>

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48.14	222	Poles	2016		15	95.00%	\$0
	223		2015		15	85.50%	\$0
	224		2014		15	76.95%	\$0
	225		2013		15	69.25%	\$0
	226		2012		15	62.32%	\$0
	227		2011		15	56.09%	\$0
	228		2010		15	50.19%	\$0
	229		2009		15	44.29%	\$0
	230		2008		15	38.38%	\$0
	231		2007		15	32.48%	\$0
	232		2006		15	26.57%	\$0
	233		2005		15	20.67%	\$0
	234		2004		15	14.76%	\$0
	235		2003		15	8.86%	\$0
	236		2002		15	2.95%	\$0
	237		Fully Depreciated		15	0.00%	\$0
		<b>Total Poles</b>		<b>\$0</b>			<b>\$0</b>
48.14	239	Antenna Systems	2016		15	95.00%	\$0
	240		2015		15	85.50%	\$0
	241		2014		15	76.95%	\$0
	242		2013		15	69.25%	\$0
	243		2012		15	62.32%	\$0
	244		2011		15	56.09%	\$0
	245		2010		15	50.19%	\$0
	246		2009		15	44.29%	\$0
	247		2008		15	38.38%	\$0
	248		2007		15	32.48%	\$0
	249		2006		15	26.57%	\$0
	250		2005		15	20.67%	\$0
	251		2004		15	14.76%	\$0
	252		2003		15	8.86%	\$0
	253		2002		15	2.95%	\$0
	254		Fully Depreciated		15	0.00%	\$0
		<b>Total Antenna Systems</b>		<b>\$0</b>			<b>\$0</b>
48.14	256	Towers	2016		15	95.00%	\$0
	257		2015		15	85.50%	\$0
	258		2014		15	76.95%	\$0
	259		2013		15	69.25%	\$0
	260		2012		15	62.32%	\$0
	261		2011		15	56.09%	\$0
	262		2010		15	50.19%	\$0
	263		2009		15	44.29%	\$0
	264		2008		15	38.38%	\$0
	265		2007		15	32.48%	\$0
	266		2006		15	26.57%	\$0
	267		2005		15	20.67%	\$0
	268		2004		15	14.76%	\$0
	269		2003		15	8.86%	\$0
	270		2002		15	2.95%	\$0
	271		Fully Depreciated		15	0.00%	\$0
		<b>Total Towers</b>		<b>\$0</b>			<b>\$0</b>

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48.14	273	Cell Site Equipment	2016		15	95.00%	\$0		
	274	*Does not include computer-based telephone central office switching equipment included in class 48.121	2015		15	85.50%	\$0		
	275		2014		15	76.95%	\$0		
	276		2013		15	69.25%	\$0		
	277		2012		15	62.32%	\$0		
	278		2011		15	56.09%	\$0		
	279		2010		15	50.19%	\$0		
	280		2009		15	44.29%	\$0		
	281		2008		15	38.38%	\$0		
	282		2007		15	32.48%	\$0		
	283		2006		15	26.57%	\$0		
	284		2005		15	20.67%	\$0		
	285		2004		15	14.76%	\$0		
	286		2003		15	8.86%	\$0		
	287		2002		15	2.95%	\$0		
	288		Fully Depreciated		15	0.00%	\$0		
	48.121		289	Cell Site Equipment	2016		5	85.00%	\$0
			290	*Includes Equipment whose functions are those of a computer or peripheral equipment	2015		5	59.50%	\$0
291		2014			5	41.65%	\$0		
292		2013			5	24.99%	\$0		
293		2012			5	8.33%	\$0		
294		Fully Depreciated			5	0.00%	\$0		
295		<b>Total Cell Site Equipment</b>		<b>\$0</b>			<b>\$0</b>		
48.14	296	Aerial Cable	2016		15	95.00%	\$0		
	297		2015		15	85.50%	\$0		
	298		2014		15	76.95%	\$0		
	299		2013		15	69.25%	\$0		
	300		2012		15	62.32%	\$0		
	301		2011		15	56.09%	\$0		
	302		2010		15	50.19%	\$0		
	303		2009		15	44.29%	\$0		
	304		2008		15	38.38%	\$0		
	305		2007		15	32.48%	\$0		
	306		2006		15	26.57%	\$0		
	307		2005		15	20.67%	\$0		
	308		2004		15	14.76%	\$0		
	309		2003		15	8.86%	\$0		
	310		2002		15	2.95%	\$0		
311	Fully Depreciated		15	0.00%	\$0				
312		<b>Total Aerial Cable</b>		<b>\$0</b>			<b>\$0</b>		
48.14	313	Underground Cable	2016		15	95.00%	\$0		
	314		2015		15	85.50%	\$0		
	315		2014		15	76.95%	\$0		
	316		2013		15	69.25%	\$0		
	317		2012		15	62.32%	\$0		
	318		2011		15	56.09%	\$0		
	319		2010		15	50.19%	\$0		
	320		2009		15	44.29%	\$0		
	321		2008		15	38.38%	\$0		
	322		2007		15	32.48%	\$0		
	323		2006		15	26.57%	\$0		
	324		2005		15	20.67%	\$0		
	325		2004		15	14.76%	\$0		
	326		2003		15	8.86%	\$0		
	327		2002		15	2.95%	\$0		
	328		Fully Depreciated		15	0.00%	\$0		
	329		<b>Total Underground Cable</b>		<b>\$0</b>			<b>\$0</b>	

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48.14	330	Buried Cable	2016		15	95.00%	\$0
	331		2015		15	85.50%	\$0
	332		2014		15	76.95%	\$0
	333		2013		15	69.25%	\$0
	334		2012		15	62.32%	\$0
	335		2011		15	56.09%	\$0
	336		2010		15	50.19%	\$0
	337		2009		15	44.29%	\$0
	338		2008		15	38.38%	\$0
	339		2007		15	32.48%	\$0
	340		2006		15	26.57%	\$0
	341		2005		15	20.67%	\$0
	342		2004		15	14.76%	\$0
	343		2003		15	8.86%	\$0
	344		2002		15	2.95%	\$0
	345	Fully Depreciated		15	0.00%	\$0	
	346	<b>Total Buried Cable</b>		<b>\$0</b>			<b>\$0</b>
48.33	347	Submarine and Deep Sea Cable	2016		20	96.25%	\$0
	348		2015		20	89.03%	\$0
	349		2014		20	82.35%	\$0
	350		2013		20	76.18%	\$0
	351		2012		20	70.46%	\$0
	352		2011		20	65.18%	\$0
	353		2010		20	60.29%	\$0
	354		2009		20	55.77%	\$0
	355		2008		20	51.31%	\$0
	356		2007		20	46.85%	\$0
	357		2006		20	42.38%	\$0
	358		2005		20	37.92%	\$0
	359		2004		20	33.46%	\$0
	360		2003		20	29.00%	\$0
	361		2002		20	24.54%	\$0
	362	2001		20	20.08%	\$0	
	363	2000		20	15.62%	\$0	
	364	1999		20	11.15%	\$0	
	365	1998		20	6.69%	\$0	
	366	1997		20	2.23%	\$0	
	367	Fully Depreciated		20	0.00%	\$0	
	368	<b>Total Sub. and Deep Sea Cable</b>		<b>\$0</b>			<b>\$0</b>
48.14	369	Intrabuilding Network Cable	2016		15	95.00%	\$0
	370		2015		15	85.50%	\$0
	371		2014		15	76.95%	\$0
	372		2013		15	69.25%	\$0
	373		2012		15	62.32%	\$0
	374		2011		15	56.09%	\$0
	375		2010		15	50.19%	\$0
	376		2009		15	44.29%	\$0
	377		2008		15	38.38%	\$0
	378		2007		15	32.48%	\$0
	379		2006		15	26.57%	\$0
	380		2005		15	20.67%	\$0
	381		2004		15	14.76%	\$0
	382		2003		15	8.86%	\$0
	383		2002		15	2.95%	\$0
	384	Fully Depreciated		15	0.00%	\$0	
	385	<b>Total Intrabld. Network Cable</b>		<b>\$0</b>			<b>\$0</b>

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48.14	386	Aerial Wire	2016		15	95.00%	\$0
	387		2015		15	85.50%	\$0
	388		2014		15	76.95%	\$0
	389		2013		15	69.25%	\$0
	390		2012		15	62.32%	\$0
	391		2011		15	56.09%	\$0
	392		2010		15	50.19%	\$0
	393		2009		15	44.29%	\$0
	394		2008		15	38.38%	\$0
	395		2007		15	32.48%	\$0
	396		2006		15	26.57%	\$0
	397		2005		15	20.67%	\$0
	398		2004		15	14.76%	\$0
	399		2003		15	8.86%	\$0
	400		2002		15	2.95%	\$0
	401	Fully Depreciated		15	0.00%	\$0	
	402	<b>Total Aerial Wire</b>		<b>\$0</b>			<b>\$0</b>
48.14	403	Conduit System	2016		15	95.00%	\$0
	404		2015		15	85.50%	\$0
	405		2014		15	76.95%	\$0
	406		2013		15	69.25%	\$0
	407		2012		15	62.32%	\$0
	408		2011		15	56.09%	\$0
	409		2010		15	50.19%	\$0
	410		2009		15	44.29%	\$0
	411		2008		15	38.38%	\$0
	412		2007		15	32.48%	\$0
	413		2006		15	26.57%	\$0
	414		2005		15	20.67%	\$0
	415		2004		15	14.76%	\$0
	416		2003		15	8.86%	\$0
	417		2002		15	2.95%	\$0
	418	Fully Depreciated		15	0.00%	\$0	
	419	<b>Total Conduit System</b>		<b>\$0</b>			<b>\$0</b>
48.12/48.31	420	Power Generation Equip. and Batteries	2016		10	92.50%	\$0
	421		2015		10	78.62%	\$0
	422		2014		10	66.83%	\$0
	423		2013		10	56.81%	\$0
	424		2012		10	48.07%	\$0
	425		2011		10	39.33%	\$0
	426		2010		10	30.59%	\$0
	427		2009		10	21.85%	\$0
	428		2008		10	13.11%	\$0
	429		2007		10	4.37%	\$0
	430	Fully Depreciated		10	0.00%	\$0	
	431	<b>Total Power Gen. Equip. and Batts.</b>		<b>\$0</b>			<b>\$0</b>

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Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
Asset Class	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
48.12	432	Data Processing	2016		10	92.50%	\$0
	433	*Does not include computer-based telephone central office switching equipment included in class 48.121	2015		10	78.62%	\$0
	434		2014		10	66.83%	\$0
	435		2013		10	56.81%	\$0
	436		2012		10	48.07%	\$0
	437		2011		10	39.33%	\$0
	438		2010		10	30.59%	\$0
	439		2009		10	21.85%	\$0
	440		2008		10	13.11%	\$0
	441		2007		10	4.37%	\$0
	442		Fully Depreciated		10	0.00%	\$0
	48.121		443	Data Processing	2016		5
444		*Includes Equipment whose functions are those of a computer or peripheral equipment	2015		5	59.50%	\$0
445			2014		5	41.65%	\$0
446			2013		5	24.99%	\$0
447			2012		5	8.33%	\$0
448			Fully Depreciated		5	0.00%	\$0
449			<b>Total Data Processing</b>		<b>\$0</b>		
48.14	450	Other Cables and Wire Facilities	2016		15	95.00%	\$0
	451		2015		15	85.50%	\$0
	452		2014		15	76.95%	\$0
	453		2013		15	69.25%	\$0
	454		2012		15	62.32%	\$0
	455		2011		15	56.09%	\$0
	456		2010		15	50.19%	\$0
	457		2009		15	44.29%	\$0
	458		2008		15	38.38%	\$0
	459		2007		15	32.48%	\$0
	460		2006		15	26.57%	\$0
	461		2005		15	20.67%	\$0
	462		2004		15	14.76%	\$0
	463		2003		15	8.86%	\$0
	464		2002		15	2.95%	\$0
	465		Fully Depreciated		15	0.00%	\$0
	466		<b>Total Other Cable and Wire Facilities</b>		<b>\$0</b>		
	467	Network Software	2016		5	85.00%	\$0
	468	*Most network or operational software is attached and is part of the assets listed above. This account is for any additional software that is not attached to an asset listed above	2015		5	59.50%	\$0
	469		2014		5	41.65%	\$0
	470		2013		5	24.99%	\$0
	471		2012		5	8.33%	\$0
	472		Fully Depreciated		5	0.00%	\$0
473	<b>Total Network Software</b>		<b>\$0</b>			<b>\$0</b>	
474	<b>Total Tangible Personal Property</b>		<b>\$0</b>			<b>\$0</b>	



**Nebraska Schedule 14-T - Detail Net Book Personal Property**

For Use By Telecommunications Entities - 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	
Asset Class	Line Number	Account Title	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:









**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.