

What's New

Changes to the Form 43. Several changes were made to the Form 43 to increase proficiencies and to reduce the length of the form. Note that the formatting and configuration of every Schedule has been modified and will not match prior year versions. Please read the instructions and review each schedule before filling them out.

LB 259: Personal Property Tax Relief Act. (Operative Date: January 1, 2016) This act exempts the first \$10,000 of personal property for each personal property tax return filed with a county assessor. Failure to timely report tangible personal property is a forfeiture of the exemption for the year. County assessors will be required to electronically file a personal property abstract on or before July 20 of each year with the Property Tax Administrator. **A compensating exemption factor will be applied to the personal property value of centrally assessed companies to determine the property tax exemption for these companies.**

LB 260: Correction of Centrally Assessed Errors. (Operative Date: March 6, 2015) This bill allows the Property Tax Administrator to make corrections of errors affecting the value of centrally assessed companies within three years of the value being certified to counties, or tax being distributed to counties.

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 Nebraska Public Service Entity Report, 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 Nebraska Public Service Entity Report, Form 43, to review applicable Nebraska law regarding any issue that may have a material effect on this return. Nebraska law 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, transacting business within Nebraska, or owning property in Nebraska must file a Nebraska Public Service Entity Report, 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 15th following the close of the prior tax year ending December 31st.

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

Complete filing. The Nebraska Form 43, and all applicable schedules, must be completed in the format as prescribed. The filling will be considered incomplete, and the public service entity may be subject to penalties, if the Form 43 and/or any schedule is 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 the automated address: 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 form must be mailed to:

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

Nebraska Extension of Time Request. An Extension to file may only be obtained by a 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 thirty 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 shall be reported by the purchaser to the Property Tax Administrator within thirty days from the date of the sale. The purchaser shall 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 shall 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 three years after the date value was certified. The records required to substantiate any return must be retained and be available for at least three years following the date 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 1/2016.

Supplemental Information Required of All Entities

Regulatory Report. If the public service entity files a report with any federal regulatory agency (i.e. FERC, FCC, etc.) and/or the Nebraska Public Service Commission, a copy of the report for the most recent fiscal year of each 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 for the most recent fiscal year of each must accompany the Form 43. If information is available online, a web address may be reported in lieu of filing the report.

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 be filed at the time of filing 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 will be general instructions with definitions that pertain to that particular schedule. All other instructions and/or definitions will be listed, and/or referenced to, below 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" section, indicate the reasoning why the schedule is not applicable.
- > Schedules are not to be filed in alternate formats unless given prior approval from the Department on a yearly 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" section. This is for the public service entity to make any comments or suggestions regarding that particular schedule. All feed back 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 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, 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, stream, 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, includes all property other than real property and franchise.

Tangible Personal Property. As defined by Neb. Rev. Stat. 77-105, includes all personal property possessing a physical existence, excluding money. 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, includes property that has no intrinsic value by itself, but is representative of evidence of value, such as stocks, bonds, promissory notes, contract rights bank, accounts, money, and other such property.

Software-Intangible Personal Property. As defined by Title 350 Neb. Admin. Code, Chapter 20-001.01B(1), application software which is not necessary for the computer hardware to function is defined as intangible personal property.

Nebraska Adjusted Basis. As defined by Neb. Rev. Stat. § 77-118, 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 section 179 of the code.

Depreciable Tangible Personal Property. As defined by Neb. Rev. Stat. § 77-119, 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), Tangible personal property, not including motor vehicles 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) 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:

Net Book Value as a Percent of Nebraska Adjusted Basis						
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 one-hundred-fifty-percent declining balance method, switching to straight-line, with a one-half-year convention.

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

- > Three year property includes property with a class life of four years or less;
- > Five-year property includes property with a class life between four years and less than ten years;
- > Seven-year property includes property with a class life between ten years and less than sixteen years;
- > Ten-year property includes property with a class life between sixteen years and less than twenty years;
- > Fifteen-year property includes property with a class life between twenty years and less than twenty-five years; and
- > Twenty-year property includes property with a class life of twenty-five years or more.

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

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

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

Operating Property. As defined by Neb. Rev. Stat. § 77-801.01, 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 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
From 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 99	Distribution/Subdivision Apportionment
Sch 99A	Distribution/Subdivision Apportionment
Sch 99B	Distribution/Subdivision Apportionment

Schedules that are Industry Specific

Schedule	Title
Sch 1-FP	Allocation Factors
Sch 7-FP	Parent Financial Information
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

Schedule	Title
Sch 1-GP	Allocation Factors
Sch 7-GP	Parent Financial Information
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

Schedule	Title
Sch 1-U	Allocation Factors
Sch 7-U	Parent Financial Information
Sch 11-U	Comparative Balance Sheet
Sch 12-U	Plant In Service Detail
Sch 13-U	Comparative Income Statement
Sch 14-U	Detail Net Book Personal Property
Sch 17-U	Nonutility Plant Detail
Sch 18-U	Nonutility Income Detail

Schedule	Title
Sch 1-T	Allocation Factors
Sch 7-T	Parent Financial Information
Sch 11-T	Comparative Balance Sheet
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:



Form 43 - Nebraska Public Service Entity Report

For Use By All Public Service Entities
General Information

Form 43
Tax Year
2016

Name & Location Address of Business			Name & Mailing Address			Company Number
Business Name			Name			
Street Address			Mailing Address			Nebraska I.D. #
						Federal I.D. #
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			E-Mail 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			E-Mail 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			E-Mail Address			

Under penalties of law, I declare that as 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>SIGN HERE ◀ Signature of Officer _____ Date _____</p> <p>Print _____</p> <p>Title _____</p> <p>Phone _____</p> <p>E-mail _____</p>	<p>◀ Signature of Preparer _____ Date _____</p> <p>Print _____</p> <p>Title _____</p> <p>Phone _____</p> <p>E-mail _____</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 insure 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 expressed 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 or controlling the public service entity.

Comments:



Nebraska Schedule A - General Information

For Use By All Companies

Form 43
Tax Year
2016

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 I.D. #	Is company publically traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: Ticker Symbol: _____ Year of IPO: _____ If no: Year of Incorporation: _____ List additional business(es) with control of public service entity
Street Address	Federal I.D. #	Additional controlling business name(s)
City	State	Zip Code
Type of Ownership (LLC, MLP, etc.)		1) 2)

Brief description of business activities:

Supplemental Information

Additional Information

<input type="checkbox"/> Federal Communications Commission Annual Report <input type="checkbox"/> Federal Regulatory Commission Annual Report <input type="checkbox"/> Nebraska Public Service Commission Annual Report <input type="checkbox"/> Securities & Exchange Commission Federal Form 10K <input type="checkbox"/> Rate Case <input type="checkbox"/> Other: _____	<input type="checkbox"/> Cap Rate Study <input type="checkbox"/> First Quarter Financials <input type="checkbox"/> Annual Report to Stockholders <input type="checkbox"/> Insurance Claim for Loss or Damage <input type="checkbox"/> IRS Documentation <input type="checkbox"/> Other: _____
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Nebraska Schedule A - General Information
For Use By All Companies

Form 43
Tax Year
2016

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 shall be reported to the Property Tax Administrator within thirty days from the date of the sale. See the Instruction Workbook for more information.

Comments:



Nebraska Schedule 1-FP - Allocation Factors

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Form 43
Tax Year
2016

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
2015		
2014		
2013		
2012		
2011		

Net Plant in Service

Year	System Value	Allocated to Nebraska
2015		
2014		
2013		
2012		
2011		

Operating Revenue

Year	System Value	Allocated to Nebraska
2015		
2014		
2013		
2012		
2011		

Net Operating Revenue

Year	System Value	Allocated to Nebraska
2015		
2014		
2013		
2012		
2011		

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

Year	System	Nebraska
2015		
2014		
2013		
2012		
2011		

Total Traffic Units

Year	System	Nebraska
2015		
2014		
2013		
2012		
2011		

Explanation on how Nebraska allocation was determined:



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

Form 43
Tax Year
2016

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 financial statements. **If the Nebraska allocation is not 100 percent, 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. Supplemental information may be requested. If values are not available or a category does not apply to the business mark with "N/A".

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:



Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities
Operating Information

Form 43
Tax Year
2016

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 Licensed In Nebraska

Total System Wide Value for All Motor Vehicles Used for Highway Use _____

Year Placed in Service	Adj. Basis for NE Licensed Vehicles	Recovery Period	Depreciation Factor	Net Book Taxable Value
2015		5	85.00%	\$0
2014		5	59.50%	\$0
2013		5	41.65%	\$0
2012		5	24.99%	\$0
2011		5	8.33%	\$0
Fully Depreciated		5	0.00%	\$0
Total NE Vehicles	\$0			\$0

Rate Case Information

Was there a rate case(s) 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 number(s).	_____
Date at which the rate change(s) 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 increase(s) (interim & final) included in the present gross revenue.	_____
Total amount of dollars from rate increase(s) (interim & final) included in the present net operating income.	_____

Shares Outstanding

Company Information	
Type of Stock	Shares Outstanding as of Dec. 31, 2015
Treasury Stock	_____
Preferred Stock	_____
Common Stock	_____

Parent Information	
Type of Stock	Shares Outstanding as of Dec. 31, 2015
Treasury Stock	_____
Preferred Stock	_____
Common Stock	_____

Additional Information:



Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities
Operating Information

Form 43
Tax Year
2016

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 purpose of the Construction Work in Progress (CWIP) section is to gather information to help the Department get a better understanding of the type of CWIP that is being reported, this information may effect the valuation. If some or all of the CWIP Information portion is left blank then The Department will assume that CWIP is 100% real property and/or 100% upgrades. The purpose of the motor vehicle section is to ensure that motor vehicles are being exempted or taxed appropriately for property tax purposes. If the Total System Value for Motor Vehicles is left blank then The Department will assume that the public service entity **does not** own or lease any motor vehicles used for highway use. If the Net Book Of Motor Vehicles Licensed in Nebraska portion is left blank then 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 then 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. The additional information portion is meant for the company to provide additional information about an extraordinary situation that will effect this years 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 Workbook.

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

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

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 is the year the property was acquired and/or placed into service.

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

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 Workbook for more information.

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 Workbook for more information.

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 Workbook for more information.

Comments:



Nebraska Schedule 5 - Lease Information

For Use By All Public Service Entities
Operating Information

Form 43

Tax Year

2016

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

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 (example: warehouse, backhoe, trencher, switchboard, etc.). If the leased property is included in the applicable account(s) on the Schedule 11, 12 and/or 14, indicate which applicable schedule number(s) the property is include in. If the tax liability of the leased property does not belong with the public service entity of this form, then the name and address section should include the county of where the property is being locally reported. All applicable fields are required to be filled out, however, if original cost and accumulated depreciation amounts are not know input with "N/A".

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

Nonoperating Property as defined under Neb. Rev. Stat. § 77-801.01; See Instructions Workbook.

Comments:



Nebraska Schedule 7-FP - Parent Financial Information

For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43
Tax Year
2016

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013	
Balance Sheet					
Current Assets					
1	Cash & Cash Equivalents				
2	Short-Term Investments				
3	Accounts & Notes Receivable, Net				
4	Accounts & Notes Receivable from Affiliates, Net				
5	Natural Gas & Natural Gas Liquids in Storage				
6	Commodity Imbalances				
7	Inventories				
8	Deferred Tax Assets, Net				
9	Prepaid Expenses				
10	Assets of Discontinued Operations				
11	Other Current Assets				
12	Total Current Assets	\$0	\$0	\$0	
Property, Plant & Equipment					
13	Land				
14	Right-of-Way				
15	Buildings & Improvements				
16	Pipelines				
17	Processing & Treating Assets				
18	General Equipment				
19	Leased Devices				
20	Construction Work in Progress				
21	Other				
22	(Less) Accumulated Depreciation				
23	Property, Plant & Equipment, Net	\$0	\$0	\$0	
Non-Current & Other Assets					
24	Goodwill				
25	Licenses				
26	Other Intangible Assets, Net				
27	Long-Term Investments				
28	Assets of Discontinued Operations				
29	Other Assets				
30	Total Non-Current & Other Assets	\$0	\$0	\$0	
31	Total Assets	\$0	\$0	\$0	
Current Liabilities					
32	Accounts & Notes Payable				
33	Accrued (Income)/Expenses				
34	Current Payables to Affiliates				
35	Commodity Imbalances				
36	Current Portion of Long-Term Debt				
37	Short-Term Debt				
38	Liabilities of Discontinued Operations				
39	Deferred Revenue				
40	Other Current Liabilities				
41	Total Current Liabilities	\$0	\$0	\$0	
Non-Current Liabilities					
42	Long-Term Debt				
43	Long-Term Debt to Affiliates				
44	Long-Term Financial Obligations				
45	Deferred Tax Liabilities				
46	Deferred Rents				
47	Liabilities of Discontinued Operations				
48	Other Long-Term Liabilities				
49	Total Non-Current Liabilities	\$0	\$0	\$0	
50	Total Liabilities	\$0	\$0	\$0	
Stockholders' Equity					
51	Common Stock				
52	Preferred Stock				
53	Additional Paid-in Capital				
54	Treasury Shares				
55	Retained Earnings				



Nebraska Schedule 7-FP - Parent Financial Information
For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43
Tax Year
2016

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013	
56	Noncontrolling Interest in Consolidated Subsidiaries				
57	Accumulated Deficit				
58	Accumulated Other Comprehensive Income/(Loss)				
59	Total Stockholders' Equity	\$0	\$0	\$0	
60	Total Liabilities & Stockholders' Equity	\$0	\$0	\$0	
Income Statement					
61	Natural Gas Liquids Sales				
62	Natural Gas Sales				
63	Natural Gas Transportation Service				
64	Crud Oil Transportation Services				
65	Processing Revenues				
66	Commodity Sales				
67	Other Revenues				
68	Total Operating Revenue, Net	\$0	\$0	\$0	
Net Operating Expenses					
69	Cost of Sales & Transportation Services				
70	Cost of Commodity Sales				
71	Operations & Maintenance				
72	Selling, General, & Administrating				
73	Depreciation & Amortization				
74	General Taxes				
75	Other, Net				
76	Total Operating Expenses	\$0	\$0	\$0	
77	Operating Income/(Loss)	\$0	\$0	\$0	
Other Income/(Expenses)					
78	Interest Income/(Expense), Net				
79	Interest Income/(Expenses) to Affiliates, Net				
80	Equity Earnings/(Losses) from Investment, Net				
81	Allowance for Equity funds used During Construction				
82	Other Income/(Expenses), Net				
83	Total Other Income/(Expenses)	\$0	\$0	\$0	
84	Total Income/(Loss) Before Income Taxes	\$0	\$0	\$0	
85	Income Tax (Expense)/Benefit				
86	Net Income/(Loss)	\$0	\$0	\$0	
87	Less Net Income Attributable to Noncontrolling Interests				
88	Net 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. The accounts used on this schedule are similar to the accounts used by the Securities & Exchange Commission. If the public service entity feels that an account needs to be added and/or deleted please indicate the account below in the comments section. Changes will be considered for future years, in the mean time use the accounts above that the are the best fit. This Schedule is not required if the public service entity does not have a parent company. Simply attaching correspondence or pasting a link does not meet the requirements and will be considered incomplete.

Comments:



Nebraska Schedule 11-FP - Comparative Balance Sheet

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Form 43

Tax Year

2016

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 2015	Year End Balance 2014	Year End Balance 2013
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 & Dividends Receivable			
16	9	Oil Inventory			
17	10	Material & Supplies			
18	11	Prepayments			
19	12	Other Current Assets			
19-5	13	Deferred Income Tax Assets			
	14	Total Current Assets	\$0	\$0	\$0
Investment & 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 & Other Funds			
	27	Total Investment & 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 & Deferred Charges					
40	37	Organization Costs & 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 & Deferred Charges	\$0	\$0	\$0
	46	Total Assets	\$0	\$0	\$0
Current Liabilities					
50	47	Notes Payable			
51	48	Payables to Affiliated Companies			
52	49	Accounts Payable			
53	50	Salaries & 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			



Nebraska Schedule 11-FP - Comparative Balance Sheet

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Form 43
Tax Year
2016

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 2015	Year End Balance 2014	Year End Balance 2013
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 & Stockholders' Equity	\$0	\$0	\$0

If there is an amount in the "Nonutility Assets", "Miscellaneous", or any of the "Other" accounts please provide a brief description of what these accounts are comprised of:

Instructions

The purpose of this schedule is to report balance sheet information of the public service entity. The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission. **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.

Comments:



Nebraska Schedule 12-FP - Plant In Service Detail

For Use By Fluid Pipeline/Fluid Distribution Companies
Operating Information

Form 43
Tax Year
2016

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 2015	Year End Balance 2014	Year End Balance 2013
Gathering Lines					
101	1	Land			
102	2	Right-of-Way			
103	3	Line Pipe			
104	4	Line Pipe Fittings			
105	5	Pipeline Construction			
106	6	Building			
107	7	Boilers			
108	8	Pumping Equipment			
109	9	Machine Tools & Machinery			
110	10	Other Station Equipment			
111	11	Oil Tanks			
112	12	Delivery Facilities			
113	13	Communication Systems			
114	14	Office Furniture & Equipment			
115	15	Vehicles & Other Work Equipment			
116	16	Other Property			
117	17	Assets Retirement Costs for Gathering Lines			
	18	Total Gathering Lines	\$0	\$0	\$0
Trunk Lines					
151	19	Land			
152	20	Right-of-Way			
153	21	Line Pipe			
154	22	Line Pipe Fittings			
155	23	Pipeline Construction			
156	24	Building			
157	25	Boilers			
158	26	Pumping Equipment			
159	27	Machine Tools & Machinery			
160	28	Other Station Equipment			
161	29	Oil Tanks			
162	30	Delivery Facilities			
163	31	Communication Systems			
164	32	Office Furniture & Equipment			
165	33	Vehicles & Other Work Equipment			
166	34	Other Property			
167	35	Assets Retirement Costs for Trunk Lines			
	36	Total Trunk Lines	\$0	\$0	\$0
General Plant					
171	37	Land			
176	38	Building			
179	39	Machine Tools & Machinery			
183	40	Communication Systems			
184	41	Office Furniture & Equipment			
185	42	Vehicles & Other Work Equipment			
186	43	Other Property			
186.1	44	Asset Retirement Cost for General Plant			
187	45	Construction Work in Progress			
	46	Total General Plant	\$0	\$0	\$0
Intangible Plant					
400	47	Intangible			
405	48	Amortization of Other Gas Plant-Intangible			
	49	Total Intangible Plant	\$0	\$0	\$0
	50	Total Plant in Service	\$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

Form 43

Tax Year

2016

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

Instructions

The purpose of this schedule is to report the carrier property detail of the public service entity. The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission. **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.**

Comments:



Nebraska Schedule 13-FP - Comparative Income Statement

For Use By Fluid Pipeline/Fluid Distribution Companies

Operating Information

Form 43

Tax Year

2016

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 2015	Year End Balance 2014	Year End Balance 2013	
Operating Revenues						
200	1	Gathering Revenues				
210	2	Trunk Revenues				
220	3	Delivery Revenues				
230	4	Allowance Oil Revenues				
240	5	Storage & Demurrage Revenue				
250	6	Rental Revenue				
260	7	Incidental Revenue				
600	8	Total Operating Revenues	\$0	\$0	\$0	
Operating Expenses						
Operations & Maintenance Expense						
300	9	Salaries & Wages				
310	10	Materials & Supplies				
320	11	Outside Services				
330	12	Operating Fuel & Power				
340	13	Oil Losses & Shortages				
350	14	Rentals				
390	15	Other Expenses				
	16	Total Operations & Maintenance Expenses	\$0	\$0	\$0	
General Expenses						
500	17	Salaries & Wages				
510	18	Materials & Supplies				
520	19	Outside Services				
530	20	Rentals				
540	21	Depreciation & Amortization				
541	22	Depreciation Expense for Asset Retirement Costs				
550	23	Employee Benefits				
560	24	Insurance				
570	25	Casualty & 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 & Deductions						
620	33	Net Income from Noncarrier Property				
630	34	Interest & Dividend Income				
640	35	Miscellaneous Income				
645	36	Unusual or Infrequent Items-Credit				
650	37	(Less) Interest Expense				
660	38	(Less) Miscellaneous Income Charges				
665	39	(Less) Unusual or Infrequent Items-Debit				
	40	Dividend Income				
	41	Undistributed Earnings				
	42	Equity In Earning of Affiliated Companies	\$0	\$0	\$0	
	43	Total Other Income & Dedications	\$0	\$0	\$0	
	44	Ordinary Income Before Federal Income Tax.	\$0	\$0	\$0	
670	45	(Less) Income Taxes on Income from Cont. Oper.				
671	46	(Less) Provision for Deferred Taxes				
	47	Income/(Loss) from Continuing Operations	\$0	\$0	\$0	
Discontinued Operations						
675	48	Income/(Loss) From Oper. of Discontinued Seg.				
676	49	Gain/(Loss) on Disposal of Discontinued Segments				
	50	Total Income/(Loss) From Discontin. Oper.	\$0	\$0	\$0	
	51	Income Before Extraordinary Items	\$0	\$0	\$0	
Extraordinary Items & Account Changes						
680	52	Net Extraordinary Items-(Debit)/Credit				
695	53	Income Taxes on Extraordinary Items-Dr./(Cr.)				
696	54	Provision for Deferred Taxes-Extraordinary Items				
	55	Total 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
2016

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 2015	Year End Balance 2014	Year End Balance 2013
697	56	Cumulative Effect of Changes in Acct. Principles			
	57	Total Extraordinary Items & Acct. Changes	\$0	\$0	\$0
	58	Net Income/(Loss)	\$0	\$0	\$0
Unappropriated Retained Income					
75	59	Balance at Beginning of Year			
700	60	Net Balance Transferred from Income			
705	61	Prior Period Adj. to Beginning Ret. Income			
710	62	Other Credits to Retained Income			
	63	Total	\$0	\$0	\$0
700	64	Net Balance Transferred from Income			
720	65	Other Debits to Retained Income			
740	66	Appropriation of Retained Income			
750	67	Dividend Appropriation of Retained Income			
	68	Total	\$0	\$0	\$0
	69	Net Increase/(Decrease) During Year	\$0	\$0	\$0
75	70	Balance at End of Year	\$0	\$0	\$0

If there is an amount in any of the "Miscellaneous", or any of the "Other" accounts please provide a brief description of what these accounts are comprised of:

Instructions

The purpose of this schedule is to report income statement detail of the public service entity. The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission. **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.

Comments:



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

2016

Name of Business		Address of Business	City	State	Company Number		
0		0	0	0	0		
FERC Form 6 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
103	1	Line Pipe	2015	\$0	15	95.00%	\$0
	2		2014	\$0	15	85.50%	\$0
	3		2013	\$0	15	76.95%	\$0
	4		2012	\$0	15	69.25%	\$0
	5		2011	\$0	15	62.32%	\$0
	6		2010	\$0	15	56.09%	\$0
	7		2009	\$0	15	50.19%	\$0
	8		2008	\$0	15	44.29%	\$0
	9		2007	\$0	15	38.38%	\$0
	10		2006	\$0	15	32.48%	\$0
	11		2005	\$0	15	26.57%	\$0
	12		2004	\$0	15	20.67%	\$0
	13		2003	\$0	15	14.76%	\$0
	14		2002	\$0	15	8.86%	\$0
	15		2001	\$0	15	2.95%	\$0
	16		Fully Depreciated	\$0	15	0.00%	\$0
		Total Line Pipe		\$0			\$0
104	18	Line Pipe Fittings	2015	\$0	15	95.00%	\$0
	19		2014	\$0	15	85.50%	\$0
	20		2013	\$0	15	76.95%	\$0
	21		2012	\$0	15	69.25%	\$0
	22		2011	\$0	15	62.32%	\$0
	23		2010	\$0	15	56.09%	\$0
	24		2009	\$0	15	50.19%	\$0
	25		2008	\$0	15	44.29%	\$0
	26		2007	\$0	15	38.38%	\$0
	27		2006	\$0	15	32.48%	\$0
	28		2005	\$0	15	26.57%	\$0
	29		2004	\$0	15	20.67%	\$0
	30		2003	\$0	15	14.76%	\$0
	31		2002	\$0	15	8.86%	\$0
	32		2001	\$0	15	2.95%	\$0
	33		Fully Depreciated	\$0	15	0.00%	\$0
			Total Line Pipe Fittings		\$0		
105	35	Pipeline Construction	2015	\$0	15	95.00%	\$0
	36		2014	\$0	15	85.50%	\$0
	37		2013	\$0	15	76.95%	\$0
	38		2012	\$0	15	69.25%	\$0
	39		2011	\$0	15	62.32%	\$0
	40		2010	\$0	15	56.09%	\$0
	41		2009	\$0	15	50.19%	\$0
	42		2008	\$0	15	44.29%	\$0
	43		2007	\$0	15	38.38%	\$0
	44		2006	\$0	15	32.48%	\$0
	45		2005	\$0	15	26.57%	\$0
	46		2004	\$0	15	20.67%	\$0
	47		2003	\$0	15	14.76%	\$0
	48		2002	\$0	15	8.86%	\$0
	49		2001	\$0	15	2.95%	\$0
	50		Fully Depreciated	\$0	15	0.00%	\$0
		Total Pipeline Construction		\$0			\$0
107	52	Boilers	2015	\$0	15	95.00%	\$0
	53		2014	\$0	15	85.50%	\$0
	54		2013	\$0	15	76.95%	\$0
	55		2012	\$0	15	69.25%	\$0
	56		2011	\$0	15	62.32%	\$0
	57		2010	\$0	15	56.09%	\$0
	58		2009	\$0	15	50.19%	\$0
	59		2008	\$0	15	44.29%	\$0
	60		2007	\$0	15	38.38%	\$0
61	2006	\$0	15	32.48%	\$0		
62	2005	\$0	15	26.57%	\$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

2016

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 6 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	63		2004	\$0	15	20.67%	\$0
	64		2003	\$0	15	14.76%	\$0
	65		2002	\$0	15	8.86%	\$0
	66		2001	\$0	15	2.95%	\$0
	67		Fully Depreciated	\$0	15	0.00%	\$0
	68	Total Boilers		\$0			\$0
108	69	Pumping Equipment	2015	\$0	15	95.00%	\$0
	70		2014	\$0	15	85.50%	\$0
	71		2013	\$0	15	76.95%	\$0
	72		2012	\$0	15	69.25%	\$0
	73		2011	\$0	15	62.32%	\$0
	74		2010	\$0	15	56.09%	\$0
	75		2009	\$0	15	50.19%	\$0
	76		2008	\$0	15	44.29%	\$0
	77		2007	\$0	15	38.38%	\$0
	78		2006	\$0	15	32.48%	\$0
	79		2005	\$0	15	26.57%	\$0
	80		2004	\$0	15	20.67%	\$0
	81		2003	\$0	15	14.76%	\$0
	82		2002	\$0	15	8.86%	\$0
	83		2001	\$0	15	2.95%	\$0
	84		Fully Depreciated	\$0	15	0.00%	\$0
	85	Total Pumping Equipment		\$0			\$0
109	86	Machine Tools & Machinery	2015	\$0	15	95.00%	\$0
	87		2014	\$0	15	85.50%	\$0
	88		2013	\$0	15	76.95%	\$0
	89		2012	\$0	15	69.25%	\$0
	90		2011	\$0	15	62.32%	\$0
	91		2010	\$0	15	56.09%	\$0
	92		2009	\$0	15	50.19%	\$0
	93		2008	\$0	15	44.29%	\$0
	94		2007	\$0	15	38.38%	\$0
	95		2006	\$0	15	32.48%	\$0
	96		2005	\$0	15	26.57%	\$0
	97		2004	\$0	15	20.67%	\$0
	98		2003	\$0	15	14.76%	\$0
	99		2002	\$0	15	8.86%	\$0
	100		2001	\$0	15	2.95%	\$0
	101		Fully Depreciated	\$0	15	0.00%	\$0
	102	Total Machine Tools & Machinery		\$0			\$0
110	103	Other Station Equipment	2015	\$0	15	95.00%	\$0
	104		2014	\$0	15	85.50%	\$0
	105		2013	\$0	15	76.95%	\$0
	106		2012	\$0	15	69.25%	\$0
	107		2011	\$0	15	62.32%	\$0
	108		2010	\$0	15	56.09%	\$0
	109		2009	\$0	15	50.19%	\$0
	110		2008	\$0	15	44.29%	\$0
	111		2007	\$0	15	38.38%	\$0
	112		2006	\$0	15	32.48%	\$0
	113		2005	\$0	15	26.57%	\$0
	114		2004	\$0	15	20.67%	\$0
	115		2003	\$0	15	14.76%	\$0
	116		2002	\$0	15	8.86%	\$0
	117		2001	\$0	15	2.95%	\$0
	118		Fully Depreciated	\$0	15	0.00%	\$0
	119	Total Other Station Equipment		\$0			\$0
111	120	Oil Tanks	2015	\$0	15	95.00%	\$0
	121		2014	\$0	15	85.50%	\$0
	122		2013	\$0	15	76.95%	\$0
	123		2012	\$0	15	69.25%	\$0
	124		2011	\$0	15	62.32%	\$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

2016

Name of Business		Address of Business	City	State	Company Number		
0		0	0	0	0		
FERC Form 6 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	125		2010	\$0	15	56.09%	\$0
	126		2009	\$0	15	50.19%	\$0
	127		2008	\$0	15	44.29%	\$0
	128		2007	\$0	15	38.38%	\$0
	129		2006	\$0	15	32.48%	\$0
	130		2005	\$0	15	26.57%	\$0
	131		2004	\$0	15	20.67%	\$0
	132		2003	\$0	15	14.76%	\$0
	133		2002	\$0	15	8.86%	\$0
	134		2001	\$0	15	2.95%	\$0
	135		Fully Depreciated	\$0	15	0.00%	\$0
	136		Total Oil Tanks		\$0		
112	137	Delivery Facilities	2015	\$0	15	95.00%	\$0
	138		2014	\$0	15	85.50%	\$0
	139		2013	\$0	15	76.95%	\$0
	140		2012	\$0	15	69.25%	\$0
	141		2011	\$0	15	62.32%	\$0
	142		2010	\$0	15	56.09%	\$0
	143		2009	\$0	15	50.19%	\$0
	144		2008	\$0	15	44.29%	\$0
	145		2007	\$0	15	38.38%	\$0
	146		2006	\$0	15	32.48%	\$0
	147		2005	\$0	15	26.57%	\$0
	148		2004	\$0	15	20.67%	\$0
	149		2003	\$0	15	14.76%	\$0
	150		2002	\$0	15	8.86%	\$0
	151		2001	\$0	15	2.95%	\$0
	152	Fully Depreciated	\$0	15	0.00%	\$0	
	153	Total Delivery Facilities		\$0			\$0
113	154	Communications Systems	2015	\$0	10	92.50%	\$0
	155		2014	\$0	10	78.62%	\$0
	156		2013	\$0	10	66.83%	\$0
	157		2012	\$0	10	56.81%	\$0
	158		2011	\$0	10	48.07%	\$0
	159		2010	\$0	10	39.33%	\$0
	160		2009	\$0	10	30.59%	\$0
	161		2008	\$0	10	21.85%	\$0
	162		2007	\$0	10	13.11%	\$0
	163		2006	\$0	10	4.37%	\$0
	164		Fully Depreciated	\$0	10	0.00%	\$0
	165	Total Communications Systems		\$0			\$0
114	166	Office Furniture & Equipment	2015	\$0	7	89.29%	\$0
	167		2014	\$0	7	70.16%	\$0
	168		2013	\$0	7	55.13%	\$0
	169		2012	\$0	7	42.88%	\$0
	170		2011	\$0	7	30.63%	\$0
	171		2010	\$0	7	18.38%	\$0
	172		2009	\$0	7	6.13%	\$0
	173		Fully Depreciated	\$0	7	0.00%	\$0
	174	Total Office Furniture & Equipment		\$0			\$0
115	175	Vehicles & Other Work Equipment (Excluding Highway Vehicles)	2015	\$0	15	95.00%	\$0
	176		2014	\$0	15	85.50%	\$0
	177		2013	\$0	15	76.95%	\$0
	178		2012	\$0	15	69.25%	\$0
	179		2011	\$0	15	62.32%	\$0
	180		2010	\$0	15	56.09%	\$0
	181		2009	\$0	15	50.19%	\$0
	182		2008	\$0	15	44.29%	\$0
	183		2007	\$0	15	38.38%	\$0
	184		2006	\$0	15	32.48%	\$0
	185		2005	\$0	15	26.57%	\$0
	186		2004	\$0	15	20.67%	\$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

2016

Name of Business		Address of Business	City	State	Company Number		
0		0	0	0	0		
FERC Form 6 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	187		2003	\$0	15	14.76%	\$0
	188		2002	\$0	15	8.86%	\$0
	189		2001	\$0	15	2.95%	\$0
	190		Fully Depreciated	\$0	15	0.00%	\$0
	191	Total Veh. & Other Work Equip.		\$0			\$0
116	192	Other Property	2015	\$0	15	95.00%	\$0
	193		2014	\$0	15	85.50%	\$0
	194		2013	\$0	15	76.95%	\$0
	195		2012	\$0	15	69.25%	\$0
	196		2011	\$0	15	62.32%	\$0
	197		2010	\$0	15	56.09%	\$0
	198		2009	\$0	15	50.19%	\$0
	199		2008	\$0	15	44.29%	\$0
	200		2007	\$0	15	38.38%	\$0
	201		2006	\$0	15	32.48%	\$0
	202		2005	\$0	15	26.57%	\$0
	203		2004	\$0	15	20.67%	\$0
	204		2003	\$0	15	14.76%	\$0
	205		2002	\$0	15	8.86%	\$0
	206		2001	\$0	15	2.95%	\$0
	207		Fully Depreciated	\$0	15	0.00%	\$0
	208	Total Other Property		\$0			\$0
153	209	Line Pipe	2015	\$0	15	95.00%	\$0
	210		2014	\$0	15	85.50%	\$0
	211		2013	\$0	15	76.95%	\$0
	212		2012	\$0	15	69.25%	\$0
	213		2011	\$0	15	62.32%	\$0
	214		2010	\$0	15	56.09%	\$0
	215		2009	\$0	15	50.19%	\$0
	216		2008	\$0	15	44.29%	\$0
	217		2007	\$0	15	38.38%	\$0
	218		2006	\$0	15	32.48%	\$0
	219		2005	\$0	15	26.57%	\$0
	220		2004	\$0	15	20.67%	\$0
	221		2003	\$0	15	14.76%	\$0
	222		2002	\$0	15	8.86%	\$0
	223		2001	\$0	15	2.95%	\$0
	224		Fully Depreciated	\$0	15	0.00%	\$0
	225	Total Line Pipe		\$0			\$0
154	226	Line Pipe Fittings	2015	\$0	15	95.00%	\$0
	227		2014	\$0	15	85.50%	\$0
	228		2013	\$0	15	76.95%	\$0
	229		2012	\$0	15	69.25%	\$0
	230		2011	\$0	15	62.32%	\$0
	231		2010	\$0	15	56.09%	\$0
	232		2009	\$0	15	50.19%	\$0
	233		2008	\$0	15	44.29%	\$0
	234		2007	\$0	15	38.38%	\$0
	235		2006	\$0	15	32.48%	\$0
	236		2005	\$0	15	26.57%	\$0
	237		2004	\$0	15	20.67%	\$0
	238		2003	\$0	15	14.76%	\$0
	239		2002	\$0	15	8.86%	\$0
	240		2001	\$0	15	2.95%	\$0
	241		Fully Depreciated	\$0	15	0.00%	\$0
	242	Total Line Pipe Fittings		\$0			\$0
155	243	Pipeline Construction	2015	\$0	15	95.00%	\$0
	244		2014	\$0	15	85.50%	\$0
	245		2013	\$0	15	76.95%	\$0
	246		2012	\$0	15	69.25%	\$0
	247		2011	\$0	15	62.32%	\$0
	248		2010	\$0	15	56.09%	\$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

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Tax Year

2016

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 6 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	249		2009	\$0	15	50.19%	\$0
	250		2008	\$0	15	44.29%	\$0
	251		2007	\$0	15	38.38%	\$0
	252		2006	\$0	15	32.48%	\$0
	253		2005	\$0	15	26.57%	\$0
	254		2004	\$0	15	20.67%	\$0
	255		2003	\$0	15	14.76%	\$0
	256		2002	\$0	15	8.86%	\$0
	257		2001	\$0	15	2.95%	\$0
	258		Fully Depreciated	\$0	15	0.00%	\$0
	259	Total Pipeline Construction		\$0			\$0
157	260	Boilers	2015	\$0	15	95.00%	\$0
	261		2014	\$0	15	85.50%	\$0
	262		2013	\$0	15	76.95%	\$0
	263		2012	\$0	15	69.25%	\$0
	264		2011	\$0	15	62.32%	\$0
	265		2010	\$0	15	56.09%	\$0
	266		2009	\$0	15	50.19%	\$0
	267		2008	\$0	15	44.29%	\$0
	268		2007	\$0	15	38.38%	\$0
	269		2006	\$0	15	32.48%	\$0
	270		2005	\$0	15	26.57%	\$0
	271		2004	\$0	15	20.67%	\$0
	272		2003	\$0	15	14.76%	\$0
	273		2002	\$0	15	8.86%	\$0
	274		2001	\$0	15	2.95%	\$0
	275		Fully Depreciated	\$0	15	0.00%	\$0
	276		Total Boilers		\$0		
158	277	Pumping Equipment	2015	\$0	15	95.00%	\$0
	278		2014	\$0	15	85.50%	\$0
	279		2013	\$0	15	76.95%	\$0
	280		2012	\$0	15	69.25%	\$0
	281		2011	\$0	15	62.32%	\$0
	282		2010	\$0	15	56.09%	\$0
	283		2009	\$0	15	50.19%	\$0
	284		2008	\$0	15	44.29%	\$0
	285		2007	\$0	15	38.38%	\$0
	286		2006	\$0	15	32.48%	\$0
	287		2005	\$0	15	26.57%	\$0
	288		2004	\$0	15	20.67%	\$0
	289		2003	\$0	15	14.76%	\$0
	290		2002	\$0	15	8.86%	\$0
	291		2001	\$0	15	2.95%	\$0
	292		Fully Depreciated	\$0	15	0.00%	\$0
	293	Total Pumping Equipment		\$0			\$0
159	294	Machine Tools & Machinery	2015	\$0	15	95.00%	\$0
	295		2014	\$0	15	85.50%	\$0
	296		2013	\$0	15	76.95%	\$0
	297		2012	\$0	15	69.25%	\$0
	298		2011	\$0	15	62.32%	\$0
	299		2010	\$0	15	56.09%	\$0
	300		2009	\$0	15	50.19%	\$0
	301		2008	\$0	15	44.29%	\$0
	302		2007	\$0	15	38.38%	\$0
	303		2006	\$0	15	32.48%	\$0
	304		2005	\$0	15	26.57%	\$0
	305		2004	\$0	15	20.67%	\$0
	306		2003	\$0	15	14.76%	\$0
	307		2002	\$0	15	8.86%	\$0
	308		2001	\$0	15	2.95%	\$0
	309		Fully Depreciated	\$0	15	0.00%	\$0
	310	Total Machine Tools & Machinery		\$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

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Tax Year

2016

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 6 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
160	311	Other Station Equipment	2015	\$0	15	95.00%	\$0
	312		2014	\$0	15	85.50%	\$0
	313		2013	\$0	15	76.95%	\$0
	314		2012	\$0	15	69.25%	\$0
	315		2011	\$0	15	62.32%	\$0
	316		2010	\$0	15	56.09%	\$0
	317		2009	\$0	15	50.19%	\$0
	318		2008	\$0	15	44.29%	\$0
	319		2007	\$0	15	38.38%	\$0
	320		2006	\$0	15	32.48%	\$0
	321		2005	\$0	15	26.57%	\$0
	322		2004	\$0	15	20.67%	\$0
	323		2003	\$0	15	14.76%	\$0
	324		2002	\$0	15	8.86%	\$0
	325		2001	\$0	15	2.95%	\$0
	326		Fully Depreciated	\$0	15	0.00%	\$0
			Total Other Station Equipment		\$0		
161	328	Oil Tanks	2015	\$0	15	95.00%	\$0
	329		2014	\$0	15	85.50%	\$0
	330		2013	\$0	15	76.95%	\$0
	331		2012	\$0	15	69.25%	\$0
	332		2011	\$0	15	62.32%	\$0
	333		2010	\$0	15	56.09%	\$0
	334		2009	\$0	15	50.19%	\$0
	335		2008	\$0	15	44.29%	\$0
	336		2007	\$0	15	38.38%	\$0
	337		2006	\$0	15	32.48%	\$0
	338		2005	\$0	15	26.57%	\$0
	339		2004	\$0	15	20.67%	\$0
	340		2003	\$0	15	14.76%	\$0
	341		2002	\$0	15	8.86%	\$0
	342		2001	\$0	15	2.95%	\$0
	343		Fully Depreciated	\$0	15	0.00%	\$0
			Total Oil Tanks		\$0		
162	345	Delivery Facilities	2015	\$0	15	95.00%	\$0
	346		2014	\$0	15	85.50%	\$0
	347		2013	\$0	15	76.95%	\$0
	348		2012	\$0	15	69.25%	\$0
	349		2011	\$0	15	62.32%	\$0
	350		2010	\$0	15	56.09%	\$0
	351		2009	\$0	15	50.19%	\$0
	352		2008	\$0	15	44.29%	\$0
	353		2007	\$0	15	38.38%	\$0
	354		2006	\$0	15	32.48%	\$0
	355		2005	\$0	15	26.57%	\$0
	356		2004	\$0	15	20.67%	\$0
	357		2003	\$0	15	14.76%	\$0
	358		2002	\$0	15	8.86%	\$0
	359		2001	\$0	15	2.95%	\$0
	360		Fully Depreciated	\$0	15	0.00%	\$0
			Total Delivery Facilities		\$0		
163	362	Communications Systems	2015	\$0	10	92.50%	\$0
	363		2014	\$0	10	78.62%	\$0
	364		2013	\$0	10	66.83%	\$0
	365		2012	\$0	10	56.81%	\$0
	366		2011	\$0	10	48.07%	\$0
	367		2010	\$0	10	39.33%	\$0
	368		2009	\$0	10	30.59%	\$0
	369		2008	\$0	10	21.85%	\$0
	370		2007	\$0	10	13.11%	\$0
	371		2006	\$0	10	4.37%	\$0
	372		Fully Depreciated	\$0	10	0.00%	\$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

2016

Name of Business		Address of Business		City	State	Company Number			
0		0		0	0	0			
FERC Form 6 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value		
	373	Total Communications Systems		\$0			\$0		
164	374	Office Furniture & Equipment	2015	\$0	7	89.29%	\$0		
	375		2014	\$0	7	70.16%	\$0		
	376		2013	\$0	7	55.13%	\$0		
	377		2012	\$0	7	42.88%	\$0		
	378		2011	\$0	7	30.63%	\$0		
	379		2010	\$0	7	18.38%	\$0		
	380		2009	\$0	7	6.13%	\$0		
	381		Fully Depreciated	\$0	7	0.00%	\$0		
	382	Total Office Furniture & Equipment		\$0			\$0		
165	383	Vehicles & Other Work Equipment	2015	\$0	15	95.00%	\$0		
	384		2014	\$0	15	85.50%	\$0		
	385		2013	\$0	15	76.95%	\$0		
	386		2012	\$0	15	69.25%	\$0		
	387		2011	\$0	15	62.32%	\$0		
	388		2010	\$0	15	56.09%	\$0		
	389		2009	\$0	15	50.19%	\$0		
	390		2008	\$0	15	44.29%	\$0		
	391		2007	\$0	15	38.38%	\$0		
	392		2006	\$0	15	32.48%	\$0		
	393		2005	\$0	15	26.57%	\$0		
	394		2004	\$0	15	20.67%	\$0		
	395		2003	\$0	15	14.76%	\$0		
	396		2002	\$0	15	8.86%	\$0		
	397		2001	\$0	15	2.95%	\$0		
	398		Fully Depreciated	\$0	15	0.00%	\$0		
			399	Total Veh. & Other Work Equip.		\$0			\$0
	166		400	Other Property	2015	\$0	15	95.00%	\$0
401		2014	\$0		15	85.50%	\$0		
402		2013	\$0		15	76.95%	\$0		
403		2012	\$0		15	69.25%	\$0		
404		2011	\$0		15	62.32%	\$0		
405		2010	\$0		15	56.09%	\$0		
406		2009	\$0		15	50.19%	\$0		
407		2008	\$0		15	44.29%	\$0		
408		2007	\$0		15	38.38%	\$0		
409		2006	\$0		15	32.48%	\$0		
410		2005	\$0		15	26.57%	\$0		
411		2004	\$0		15	20.67%	\$0		
412		2003	\$0		15	14.76%	\$0		
413		2002	\$0		15	8.86%	\$0		
414		2001	\$0		15	2.95%	\$0		
415		Fully Depreciated	\$0		15	0.00%	\$0		
	416	Total Other Property		\$0			\$0		
179	417	Machine Tools & Machinery	2015	\$0	7	89.29%	\$0		
	418		2014	\$0	7	70.16%	\$0		
	419		2013	\$0	7	55.13%	\$0		
	420		2012	\$0	7	42.88%	\$0		
	421		2011	\$0	7	30.63%	\$0		
	422		2010	\$0	7	18.38%	\$0		
	423		2009	\$0	7	6.13%	\$0		
	424		Fully Depreciated	\$0	7	0.00%	\$0		
	425	Total Mach. Tools & Machinery		\$0			\$0		
183	426	Communications Systems	2015	\$0	10	92.50%	\$0		
	427		2014	\$0	10	78.62%	\$0		
	428		2013	\$0	10	66.83%	\$0		
	429		2012	\$0	10	56.81%	\$0		
	430		2011	\$0	10	48.07%	\$0		
	431		2010	\$0	10	39.33%	\$0		
	432		2009	\$0	10	30.59%	\$0		
	433		2008	\$0	10	21.85%	\$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

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Tax Year

2016

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 6 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	434		2007	\$0	10	13.11%	\$0
	435		2006	\$0	10	4.37%	\$0
	436		Fully Depreciated	\$0	10	0.00%	\$0
	437	Total Communications Systems		\$0			\$0
184	438	Office Furniture & Equipment	2015	\$0	7	89.29%	\$0
	439		2014	\$0	7	70.16%	\$0
	440		2013	\$0	7	55.13%	\$0
	441		2012	\$0	7	42.88%	\$0
	442		2011	\$0	7	30.63%	\$0
	443		2010	\$0	7	18.38%	\$0
	444		2009	\$0	7	6.13%	\$0
	445		Fully Depreciated	\$0	7	0.00%	\$0
	446	Total Office Furniture & Equip.		\$0			\$0
185	447	Vehicles & Other Work Equipment	2015	\$0	7	89.29%	\$0
	448		2014	\$0	7	70.16%	\$0
	449		2013	\$0	7	55.13%	\$0
	450		2012	\$0	7	42.88%	\$0
	451		2011	\$0	7	30.63%	\$0
	452		2010	\$0	7	18.38%	\$0
	453		2009	\$0	7	6.13%	\$0
	454		Fully Depreciated	\$0	7	0.00%	\$0
	455	Total Veh. & Other Work Equip.		\$0			\$0
	456	Motor Vehicles	2015	\$0	5	85.00%	\$0
	457	(Including Highway Vehicles from	2014	\$0	5	59.50%	\$0
	458	Accounts 115, 165, & 185)	2013	\$0	5	41.65%	\$0
	459		2012	\$0	5	24.99%	\$0
	460		2011	\$0	5	8.33%	\$0
	461		Fully Depreciated	\$0	5	0.00%	\$0
	462	Total Motor Vehicles		\$0			\$0
186	463	Other Property	2015	\$0	7	89.29%	\$0
	464		2014	\$0	7	70.16%	\$0
	465		2013	\$0	7	55.13%	\$0
	466		2012	\$0	7	42.88%	\$0
	467		2011	\$0	7	30.63%	\$0
	468		2010	\$0	7	18.38%	\$0
	469		2009	\$0	7	6.13%	\$0
	470		Fully Depreciated	\$0	7	0.00%	\$0
	471	Total Other Property		\$0			\$0
	472	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

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Tax Year

2016

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 6 Acct. No.	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 number and year placed in service. The determination of the recovery periods and 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. The excel file should populate this amount automatically once the Nebraska adjusted basis is entered. If the public service entity feels that the class life is inappropriate please indicate the appropriate asset class number from the IRS Publication 946 under the corresponding account title. The public service entity can then change the recover period and depreciation factor as needed.

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

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

Year Placed in Service is the year the property was acquired and/or placed into service.

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

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 Workbook for more information.

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 Workbook for more information.

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 Workbook for more information.

Comments:

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 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 (SID), etc..

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 consist 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:

For public service entities that filed a Nebraska Form 43 in the prior assessment year, a Microsoft excel file 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
1	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
2		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
3	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
4	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
5	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
6	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
7	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
8	19	ESU 7	6803	400,000	425,000	0	0	100	09	214106	
9	19	CENTRAL TECH COMMUNITY COLLEGE	7100	400,000	425,000	0	0	100	10	214110	
10	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
11	19	**CONSOLIDATED**		0	0	0	0	100	99	213964	
12	19	CDE..ESU..SCH...FIRE....NRD		0	0	0	0	100	99	213959	
13	19	024...7...123(2) II 3 LP		400,000	425,000	0	0	100	99	213955	
14	64	COUNTY - NEMAHIA	500	325,000	875,000	0	0	100	#2	246934	
15	64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
16	64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
17	64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
18	64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
19	64	SCH DIST AUBURN 29 BOND 2008		415,000	450,000	0	0	100	01	247057	
20	64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
21	64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
22	64	NEMAHIA NRD	566	825,000	875,000	0	0	100	07	247012	
23	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
24	64	SOUTHEAST COMMUNITY COLLEGE	568	825,000	875,000	0	0	100	10	247082	
25	64	AG SOCIETY	870	825,000	875,000	0	0	100	13	247096	
26	64	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99	247111	
27	64	CDEI.SCHIL.FIRE		0	0	0	0	100	99	247001	
28	64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
29	64	130I.29I.8		415,000	450,000	0	0	100	99	247127	
30	74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
31	74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
32	74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
33	74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
34	74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
35	74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
36	74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
37	74	NEMAHIA 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 districts 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, here 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 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 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 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, agricultural society would be the same as the county total investment and rental, 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.

Example A: Sample example of 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: Sample example of 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: Sample of 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.