

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 filing 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: _____	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: _____
Street Address	Federal I.D. #	What Exchange: _____ Year of Incorporation: _____ List additional business(es) with control of public service entity
City	State	Zip Code
Type of Ownership (LLC, MLP, etc.)		Additional controlling business name(s) 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-GP - Allocation Factors

For Use By Gas Pipeline/Gas 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-GP - Allocation Factors
 For Use By Gas Pipeline/Gas 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-GP - Parent Financial Information
For Use By Gas Pipeline/Gas 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	Terminals Station Equipment			
18	Processing & Treating Assets			
19	Leases			
20	General Equipment			
21	Construction Work in Progress			
22	Other			
23	(Less) Accumulated Depreciation & Depletion			
24	Property, Plant & Equipment, Net	\$0	\$0	\$0
Non-Current & Other Assets				
25	Goodwill			
26	Licenses			
27	Other Intangible Assets, Net			
28	Deferred Charges			
29	Long-Term Investments			
30	Assets of Discontinued Operations			
31	Other Non-Current Assets			
32	Total Non-Current & Other Assets	\$0	\$0	\$0
33	Total Assets	\$0	\$0	\$0
Current Liabilities				
34	Accounts & Notes Payable			
35	Accrued (Income)/Expenses, Net			
36	Current Payables to Affiliates			
37	Commodity Imbalances			
38	Current Portion of Long-Term Debt			
39	Derivative Liabilities, Current			
40	Short-Term Debt			
41	Liabilities of Discontinued Operations			
42	Deferred Revenue			
43	Other Current Liabilities			
44	Total Current Liabilities	\$0	\$0	\$0
Non-Current Liabilities				
45	Long-Term Debt			
46	Long-Term Debt to Affiliates			
47	Deferred Tax Liabilities			
48	Derivative Liabilities, Non-Current			
49	Deferred Rents			
50	Liabilities of Discontinued Operations			
51	Other Long-Term Liabilities			
52	Total Non-Current Liabilities	\$0	\$0	\$0
53	Total Liabilities	\$0	\$0	\$0
Stockholders' Equity				
54	Common Stock			
55	Preferred Stock			



Nebraska Schedule 7-GP - Parent Financial Information
For Use By Gas Pipeline/Gas 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	Additional Paid-in Capital			
57	Treasury Shares			
58	Retained Earnings			
59	Noncontrolling Interest in Consolidated Subsidiaries			
60	Accumulated Deficit			
61	Accumulated Other Comprehensive Income/(Loss)			
62	Total Stockholders' Equity	\$0	\$0	\$0
63	Total Liabilities & Stockholders' Equity	\$0	\$0	\$0
Income Statement				
64	Natural Gas Liquids Sales			
65	Natural Gas Sales			
66	Natural Gas Transportation Service			
67	Crude Oil Transportation Services			
68	Processing Revenues			
69	Commodity Sales			
70	Other Revenues			
71	Total Operating Revenue, Net	\$0	\$0	\$0
Net Operating Expenses				
72	Cost of Sales & Transportation Services			
73	Cost of Commodity Sales			
74	Operations & Maintenance			
75	Gain on Sale of Operating Assets			
76	Selling, General, & Administrating			
77	Depreciation & Amortization			
78	Impairment of Long-Lived Assets			
79	General Taxes			
80	Other, Net			
81	Total Operating Expenses	\$0	\$0	\$0
82	Operating Income/(Loss)	\$0	\$0	\$0
Other Income/(Expenses)				
83	Interest Income/(Expense), Net			
84	Interest Income/(Expenses) to Affiliates, Net			
85	Equity Earnings/(Losses) from Investment, Net			
86	Other Income/(Expenses), Net			
87	Total Other Income/(Expenses)	\$0	\$0	\$0
88	Total Income/(Loss) Before Income Taxes	\$0	\$0	\$0
89	Income Tax (Expense)/Benefit			
90	Net Income/(Loss)	\$0	\$0	\$0
91	Less Net Income Attributable to Noncontrolling Interests			
92	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-GP - Comparative Balance Sheet

For Use By Gas Pipeline/Gas 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 2 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
Utility Plant					
101	1	Gas Plant in Service			
101.1	2	Property Under Capital Leases			
102	3	Gas Plant Purchased or Sold			
103	4	Experimental Plant			
104	5	Gas Plant Leased to Others			
105	6	Gas Plant Held of Future Use			
105.1	7	Production Properties Held for Future Use			
107	8	Construction Work In Process			
106	9	Completed Construction Not Classified			
114	10	Gas Plant Acquisition Adjustment			
118	11	Other Utility Plant			
120.1	12	Nuc. Fuel in Proc. of Ref., Conv., Enrich., & Fab.			
120.2	13	Nuclear Fuel Materials & Assemblies-Stock Acct.			
120.3	14	Nuclear Fuel Assemblies in Reactor			
120.4	15	Spent Nuclear Fuel			
120.6	16	Nuclear Fuel Under Capital Leases			
	17	Total Utility Plant	\$0	\$0	\$0
108	18	Accum. Provision for Depreciation of Gas Util. Plant			
111	19	Accum. Provision for Amort. and Depl. of Gas Plant			
115	20	Accum. Provision for Amort. of Gas Plant Acq. Adj.			
119	21	Accum. Prov. for Depr. and Amort. of Other Plant			
120.5	22	Accum. Prov. for Amort. of Nuclear Fuel Assem.			
	23	Net Utility Plant	\$0	\$0	\$0
116	24	Other Gas Plant Adjustments			
117.1	25	Gas Stored-Base Gas			
117.2	26	System Balance Gas			
117.3	27	Gas Stored in Res. & Pipelines-Noncurrent			
117.4	28	Gas Owed to System Gas			
Other Property & Investments					
121	29	Nonutility Property			
122	30	(Less) Accumulated Provision for Depr. & Amort.			
123	31	Investments in Associated Companies			
123.1	32	Investments in Subsidiary Companies			
124	33	Other Investments			
125	34	Sinking Funds			
126	35	Depreciation Fund			
127	36	Amortization Fund-Federal			
128	37	Other Special Funds			
175	38	Long-Term Portion of Derivative Assets			
176	39	Long-Term Portion of Der. Assets-Hedges			
	40	Total Other Property & Investments	\$0	\$0	\$0
Current & Accrues Assets					
131	41	Cash			
132-134	42	Special Deposits			
135	43	Working Finds			
136	44	Temporary Cash Investments			
141	45	Notes Receivable			
142	46	Customer Accounts Receivable			
143	47	Other Accounts Receivable			
144	48	(Less) Accum. Provisions for Uncollect. Accts.-Cr.			
145	49	Notes Rec. from Associated Companies			
146	50	Accounts Rec. from Associated Companies			
151	51	Fuel Stock			
152	52	Fuel Stock Expenses Undistributed			
153	53	Residuals (Elec) & Extracted Products (Gas)			
154	54	Plant Material & Operating Supplies			
155	55	Merchandise			
156	56	Other Materials & Supplies			
157	57	Nuclear Materials Held for Sale			
158.1-158.2	58	Allowances			
	59	(Less) Noncurrent Portion of Allowances			

Nebraska Schedule 11-GP - Comparative Balance Sheet

For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 2 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
163	60	Stores Expense Undistributed			
164.1	61	Gas Stored Underground-Current			
164.2-164.3	62	Liq. Natural Gas Stored & Held for Processing			
165	63	Prepayments			
166-167	64	Advances for Gas			
171	65	Interest & Dividends Receivable			
172	66	Rents Receivable			
173	67	Accrued Utility Revenues			
174	68	Miscellaneous Current & Accrued Assets			
175	69	Derivative Instruments Assets			
175.1	70	(Less) Long Term Portion of Der. Instrument Assets			
176	71	Derivative Instruments Assets-Hedges			
176.1	72	(Less) Long Term Portion of Der. Instr. Assets-Hedg.			
	73	Total Current & Accrued Assets	\$0	\$0	\$0
Deferred Debits					
181	74	Unamortized Debt Expense			
182.1	75	Extraordinary Property Losses			
182.2	76	Unrecovered Plant & Regulatory Study Cost			
182.3	77	Other Regulatory Assets			
183	78	Prelim. Survey & Investigation Charges (Elec)			
183.1-183.2	79	Prelim. Survey & Investigation Charges (Gas)			
184	80	Clearing Accounts			
185	81	Temporary Facilities			
186	82	Miscellaneous Deferred Debits			
187	83	Deferred Losses from Disposition of Utility Plant			
188	84	Research, Development, & Demo. Expense			
189	85	Unamortized Loss on Reacquired Debt			
190	86	Accumulated Deferred Income Taxes			
191	87	Unrecovered Purchase Gas Costs			
	88	Total Deferred Debits	\$0	\$0	\$0
	89	Total Assets & Other Debits	\$0	\$0	\$0
Proprietary Capital					
201	90	Common Stock Issued			
204	91	Preferred Stock Issued			
202,205	92	Capital Stock Subscribed			
203,206	93	Stock Liability for Conversion			
207	94	Premium on Capital Stock			
208-211	95	Other Paid-In Capital			
212	96	Installments Received on Capital Stock			
213	97	(Less) Discount on Capital Stock			
214	98	(Less) Capital stock Expense			
215	99	Retained Earnings			
216.1	100	Unappropriated Undistr. Subsidiary Earnings			
217	101	(Less) Reacquired Capital stock			
219	102	Accumulated Other Comprehensive Income			
	103	Total Proprietary Capital	\$0	\$0	\$0
Long Term Debt					
221	104	Bonds			
222	105	(Less) Reacquired Bonds			
223	106	Advances from Associated Companies			
224	107	Other Long-Term Debt			
225	108	Unamortized Premium on Long-Term Debt			
226	109	(Less) Unamort. Discount on Long-Term Debt			
	110	(Less) Current Portion of Long-Term Debt			
	111	Total Long-Term Debt	\$0	\$0	\$0
Other Noncurrent Liabilities					
227	112	Obligations Under Capital Leases-Noncurrent			
228.1	113	Accum. Provision for Property Insurance			
228.2	114	Accum. Provision for Injuries & Damages			
228.3	115	Accum. Provision for Pensions & Benefits			
228.4	116	Accum. Miscellaneous Operating Provision			
229	117	Accumulated Provision for Rate Refunds			



Nebraska Schedule 11-GP - Comparative Balance Sheet

For Use By Gas Pipeline/Gas 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 2 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
	118	Long Term Portion of Derivative Instruments Lia.			
	119	Long Term Portion of Der. Instruments Lia.-Hedges			
230	120	Asset Retirement Obligations			
	121	Total Other Noncurrent Liabilities	\$0	\$0	\$0
Current & Accrued Liabilities					
	122	Current Portion of Long Term Debt			
231	123	Notes Payable			
232	124	Accounts Payable			
233	125	Notes Payable to Associated Companies			
234	126	Accounts Payable to Associated Companies			
235	127	Customer Deposits			
236	128	Taxes Accrued			
237	129	Interest Accrued			
238	130	Dividends Declared			
239	131	Matured Long-Term Debt			
240	132	Matured Interest			
241	133	Tax Collections Payable			
242	134	Miscellaneous Current & Accrued Liabilities			
243	135	Obligations Under Capital Leases-Current			
244	136	Derivative Instruments Liabilities			
	137	(Less) Long Term Portion of Der. Instruments Lia.			
245	138	Derivative Instruments Liabilities-Hedges			
	139	(Less) Long Term Portion of Der. Instr. Lia.-Hedges			
	140	Total Current & Accrued Liabilities	\$0	\$0	\$0
Deferred Credits					
252	141	Customer Advances of Construction			
253	142	Other Deferred Credits			
254	143	Other Regulatory Credits			
255	144	Accum. Deferred Investments Tax Credits			
256	145	Deferred Gains from Disposition of Utility Plant			
257	146	Unamortized Gain on Reacquired Debt			
281	147	Accum. Deferred Income Taxes-Accel. Amort.			
282	148	Accum. Deferred Income Taxes-Other Property			
283	149	Accumulated Deferred Income Taxes-Other			
	150	Total Deferred Credits	\$0	\$0	\$0
	151	Total Liabilities & Other Credits	\$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-GP - Plant In Service Detail

For Use By Gas Pipeline/Gas 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 2 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
Intangible Plant					
301	1	Organization			
302	2	Franchises & Consents			
303	3	Miscellaneous Intangible Plant			
	4	Total Intangible Plant	\$0	\$0	\$0
Production Plant					
Manufactured Gas Production Plant					
304	5	Land and Land Rights			
305	6	Structures and Improvements			
306	7	Boiler Plant Equipment			
307	8	Other Power Equipment			
308	9	Coke Ovens			
309	10	Producer Gas Equipment			
310	11	Water Gas Generating Equipment			
311	12	Liquefied Petroleum Gas Equipment			
312	13	Oil Gas Generating Equipment			
313	14	Generating Equipment-Other Processes			
314	15	Coal, Coke, and Ash Handling Equipment			
315	16	Catalytic Cracking Equipment			
316	17	Other Reforming Equipment			
317	18	Purification Equipment			
318	19	Residual Refining Equipment			
319	20	Gas Mixing Equipment			
320	21	Other Equipment			
321	22	Asset Retirement Cost for Manu. Gas Prod. Plant			
	23	Total Manufactured Gas Production Plant	\$0	\$0	\$0
Natural Gas Production & Gathering Plant					
325.1	24	Producing Lands			
325.2	25	Producing Leaseholds			
325.3	26	Gas Rights			
325.4	27	Right-of-Way			
325.5	28	Other Land & Land Rights			
326	29	Gas Well Structures			
327	30	Field Compressor Station Structures			
328	31	Field Measuring & Regulation Station Equipment			
329	32	Other Structures			
330	33	Producing Gas Wells-Well Construction			
331	34	Producing Gas Wells-Well Equipment			
332	35	Field Lines			
333	36	Field Compressor Station Equipment			
334	37	Field Measuring & Regulation Equipment			
335	38	Drilling & Cleaning Equipment			
336	39	Purification Equipment			
337	40	Other Equipment			
338	41	Unsuccessful Explor. & Developments Cost			
339	42	Asset Retirement Cost for Natural Gas Production			
	43	Total Productions & Gathering Plant	\$0	\$0	\$0
Products Extraction Plant					
340	44	Land & Land Rights			
341	45	Structures & Improvements			
342	46	Extractions & Refining Equipment			
343	47	Pipe Lines			
344	48	Extracted Products Storage Equipment			
345	49	Compressor Equipment			
346	50	Gas Measuring & Regulating Equipment			
347	51	Other Equipment			
348	52	Asset Retirement Cost of Products Extract. Equip.			
	53	Total Products Extraction Plant	\$0	\$0	\$0
	54	Total Natural Gas Production Plant	\$0	\$0	\$0
Natural Gas Storage & Processing Plant					
Underground Storage Plant					
350.1	55	Land			



Nebraska Schedule 12-GP - Plant In Service Detail

For Use By Gas Pipeline/Gas 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 2 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
350.2	56	Right-of-Way			
351	57	Structures & Improvements			
352	58	Wells			
352.1	59	Storage Leaseholds & Rights			
352.2	60	Reservoirs			
352.3	61	Non-recoverable Natural Gas			
353	62	Lines			
354	63	Compressor Station Equipment			
355	64	Measuring & Regulation Equipment			
356	65	Purification Equipment			
357	66	Other Equipment			
358	67	Asset Retirement Cost for Undergrd. Storage Plant			
	68	Total Underground Storage Plant	\$0	\$0	\$0
		Other Storage Plant			
360	69	Land & Land Rights			
361	70	Structures & Improvements			
362	71	Gas Holders			
363	72	Purification Equipment			
363.1	73	Liquefaction Equipment			
363.2	74	Vaporizing Equipment			
363.3	75	Compressor Equipment			
363.4	76	Measuring & Regulation Equipment			
363.5	77	Other Equipment			
363.6	78	Asset Retirement Cost for Other Storage Plant			
	79	Total Other Storage Plant	\$0	\$0	\$0
		Base Load Liqd. Natural Gas Term. & Proc. Plant			
364.1	80	Land & Land Rights			
364.2	81	Structures & Improvements			
364.3	82	LNG Processing Terminal Equipment			
364.4	83	LNG Transportation Equipment			
364.5	84	Measuring & Regulation Equipment			
364.6	85	Compressor Station Equipment			
364.7	86	Communications Equipment			
364.8	87	Other Equipment			
364.9	88	Asset Retire. Costs for Base Load Liqd Nat. Gas			
	89	Total Base Load Liqd. Nat. Gas Term. & Proc. Plt.	\$0	\$0	\$0
	90	Total Nat. Gas Storage & Process. Plant	\$0	\$0	\$0
Transmission Plant					
365.1	91	Land & Land Rights			
365.2	92	Right-of-Way			
366	93	Structures & Improvements			
366.1	94	Compressor Station Structures			
366.2	95	Measuring and Regulation Structures			
366.3	96	Other Structures			
367	97	Mains			
368	98	Compressor Station Equipment			
369	99	Measuring & Regulation Equipment			
370	100	Communications Equipment			
371	101	Other Equipment			
372	102	Asset Retirement Cost for Trans. Plant			
	103	Total Transmission Plant	\$0	\$0	\$0
Distribution Plant					
374	104	Land & Land Rights			
375	105	Structures & Improvements			
376	106	Mains			
377	107	Compressor Station Equipment			
378	108	Measuring & Regulation Equipment-General			
379	109	Measuring & Regulation Equipment-City Gate			
380	110	Services			
381	111	Meters			
382	112	Meter Installations			
383	113	House Regulator			



Nebraska Schedule 12-GP - Plant In Service Detail

For Use By Gas Pipeline/Gas 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 2 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
384	114	House Regulator Installations			
385	115	Industrial Meas. & Regulation Station Equipment			
386	116	Other Property on Customers' Premises			
387	117	Other Equipment			
388	118	Asset Retirement Cost for Distribution Plant			
	119	Total Distribution Plant	\$0	\$0	\$0
General Plant					
389	120	Land & Land Rights			
390	121	Structures & Improvements			
391	122	Office Furniture & Equipment			
392	123	Transportation Equipment			
393	124	Stores Equipment			
394	125	Tools, Shop, & Garage Equipment			
395	126	Laboratory Equipment			
396	127	Power Operated Equipment			
397	128	Communications Equipment			
398	129	Miscellaneous Equipment			
399	130	Other Tangible Property			
399.1	131	Asset Retirement Cost for General Plant			
	132	Total General Plant	\$0	\$0	\$0
	133	Total Gas 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:

Instructions

The purpose of this schedule is to report the plant in service 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-GP - Comparative Income Statement

Form 43
Tax Year
2016

For Use By Gas Pipeline/Gas Distribution Companies
Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 2 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
Operating Revenues					
412	1	Revenues Form Gas Plant Leased to Others			
480	2	Residential Sales			
481	3	Commercial & Industrial Sales			
482	4	Other Sales to Public Authorities			
483	5	Sales for Resale			
484	6	Interdepartmental Sales			
485	7	Intracompany Transfers			
487	8	Forfeited Discounts			
488	9	Miscellaneous Service Revenues			
489.1	10	Rev. form Trans. of Gas of Others Thr. Gath. Facil.			
489.2	11	Rev. from Trans. of Gas of Others Thr. Trans. Facil.			
489.3	12	Rev. from Trans. of Gas of Others Thr. Distr. Facil.			
489.4	13	Revenues form Storing Gas of Others			
490	14	Sales of Products Extracted from Natural Gas			
491	15	Revenues from Natural Gas Processed by Others			
492	16	Incidental Gasoline & Oil Sales			
493	17	Rent from Gas Property			
494	18	Interdepartmental Rents			
495	19	Other Gas Revenues			
496	20	(Less) Provision for Rate Refunds			
400	21	Total Gas Operating Revenues	\$0	\$0	\$0
Operating Expenses					
401	22	Operating Expenses			
402	23	Maintenance Expense			
403	24	Depreciation Expense			
403.1	25	Depr. Expense for Asset Retirement Costs			
404-405	26	Amortizations & Depletion of Utility Plant			
406	27	Amortization of Utility Plant Acq. Adjustment			
407.1	28	Amort. of Prop. Loss., Unrec. Plant & Reg. Study Cost			
407.2	29	Amortization of Conversion Expenses			
407.3	30	Regulatory Debits			
407.4	31	(Less) Regulatory Credits			
408.1	32	Taxes Other Than Income Taxes			
409.1	33	Income Taxes-Federal			
409.1	34	Income Taxes-Other			
410.1	35	Prov. of Deferred Income Taxes, Utility Oper. Inc.			
411.1	36	(Less) Provision for Deferred Income Taxes-Credit			
411.4	37	Investment Tax Credit Adjustment-Net			
411.6	38	(Less) Gains from Disposition of Utility Plant			
411.7	39	Losses from Disposition of Utility Plant			
411.8	40	(Less) Gains from Disposition of Allowances			
411.9	41	Losses from Disposition of Allowance			
411.10	42	Accretion Expense			
413	43	Expenses of Gas Plant Leased to Others			
	44	Total Utility Operating Expenses	\$0	\$0	\$0
	45	Net Utility Operating Income	\$0	\$0	\$0
Other Income & Deductions					
Other Income					
415	46	Revenue from Merch., Jobbing, & Contract Work			
416	47	(Less) Cost & Exp. of Merch., Job, & Cont. Work			
417	48	Revenues from Nonutility Operations			
417.1	49	(Less) Expenses from Nonutility Operations			
418	50	Nonoperation Rental Income			
418.1	51	Equity in Earnings of Subsidiary Companies			
419	52	Interest & Dividend Income			
419.1	53	Allowance for Other Funds Used During Constr.			
421	54	Miscellaneous Nonoperation Income			
421.1	55	Gain on Disposition of Property			
	56	Total Other Income	\$0	\$0	\$0
Other Income Deductions					
421.2	57	Loss of Disposition of Property			



Nebraska Schedule 13-GP - Comparative Income Statement

For Use By Gas Pipeline/Gas 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 2 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
425	58	Miscellaneous Amortization			
426.1	59	Donations			
426.2	60	Life Insurance			
426.3	61	Penalties			
426.4	62	Expend. for Certain Civic, Polit, & Related Act.			
426.5	63	Other Deduction			
	64	Total Other Income Deductions	\$0	\$0	\$0
		Taxes App. to Other Income & Deductions			
408.2	65	Taxes Other Than Income Taxes			
409.2	66	Income Taxes-Federal			
409.2	67	Income Taxes-Other			
410.2	68	Prov. for Deferred Inc. Tax., Other Inc., & Deed			
411.2	69	(Less) Provision for Deferred. Income Taxes-Credit			
411.5	70	Investment Tax Credit Adjustment-Net			
420	71	(Less) Investment Tax Credits			
	72	Total Taxes Applicable to Other Income & Ded.	\$0	\$0	\$0
	73	Net Other Income & Deductions	\$0	\$0	\$0
Interest Charges					
427	74	Interest on Long-Term Debt			
428	75	Amortization of Debt Discount & Expense			
428.1	76	Amortization of Loss of Recacquired Debt			
429	77	(Less) Amortization of Premium on Debt-Cr.			
429.1	78	(Less) Amort. of Gain on Recacquired Debt-Cr.			
430	79	Interest on Debt to Associated Companies			
431	80	Other Interest Expenses			
432	81	(Less) Allow. for Bor. Funds Used During Constr.-Cr.			
	82	Net Interest Charges	\$0	\$0	\$0
	83	Income Before Extraordinary Items	\$0	\$0	\$0
Extraordinary Items					
434	84	Extraordinary Income			
435	85	(Less) Extraordinary Deductions			
	86	Net Extraordinary Income	\$0	\$0	\$0
409.3	87	(Less) Income Taxes-Federal & Other			
	88	Extraordinary Items after Taxes	\$0	\$0	\$0
	89	Net Income	\$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-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
306	1	Boiler Plant Equipment	2015	\$0	20	96.25%	\$0
	2		2014	\$0	20	89.03%	\$0
	3		2013	\$0	20	82.35%	\$0
	4		2012	\$0	20	76.18%	\$0
	5		2011	\$0	20	70.46%	\$0
	6		2010	\$0	20	65.18%	\$0
	7		2009	\$0	20	60.29%	\$0
	8		2008	\$0	20	55.77%	\$0
	9		2007	\$0	20	51.31%	\$0
	10		2006	\$0	20	46.85%	\$0
	11		2005	\$0	20	42.38%	\$0
	12		2004	\$0	20	37.92%	\$0
	13		2003	\$0	20	33.46%	\$0
	14		2002	\$0	20	29.00%	\$0
	15		2001	\$0	20	24.54%	\$0
	16		2000	\$0	20	20.08%	\$0
	17		1999	\$0	20	15.62%	\$0
	18		1998	\$0	20	11.15%	\$0
	19		1997	\$0	20	6.69%	\$0
	20		1996	\$0	20	2.23%	\$0
			21	Fully Depreciated	\$0	20	0.00%
	22	Total Boiler Plant Equipment		\$0			\$0
307	23	Other Power Equipment	2015	\$0	20	96.25%	\$0
	24		2014	\$0	20	89.03%	\$0
	25		2013	\$0	20	82.35%	\$0
	26		2012	\$0	20	76.18%	\$0
	27		2011	\$0	20	70.46%	\$0
	28		2010	\$0	20	65.18%	\$0
	29		2009	\$0	20	60.29%	\$0
	30		2008	\$0	20	55.77%	\$0
	31		2007	\$0	20	51.31%	\$0
	32		2006	\$0	20	46.85%	\$0
	33		2005	\$0	20	42.38%	\$0
	34		2004	\$0	20	37.92%	\$0
	35		2003	\$0	20	33.46%	\$0
	36		2002	\$0	20	29.00%	\$0
	37		2001	\$0	20	24.54%	\$0
	38		2000	\$0	20	20.08%	\$0
	39		1999	\$0	20	15.62%	\$0
	40		1998	\$0	20	11.15%	\$0
	41		1997	\$0	20	6.69%	\$0
	42		1996	\$0	20	2.23%	\$0
			43	Fully Depreciated	\$0	20	0.00%
	44	Total Other Power Equipment		\$0			\$0
308	45	Coke Ovens	2015	\$0	20	96.25%	\$0
	46		2014	\$0	20	89.03%	\$0
	47		2013	\$0	20	82.35%	\$0
	48		2012	\$0	20	76.18%	\$0
	49		2011	\$0	20	70.46%	\$0
	50		2010	\$0	20	65.18%	\$0
	51		2009	\$0	20	60.29%	\$0
	52		2008	\$0	20	55.77%	\$0
	53		2007	\$0	20	51.31%	\$0
	54		2006	\$0	20	46.85%	\$0
	55		2005	\$0	20	42.38%	\$0
	56		2004	\$0	20	37.92%	\$0
	57		2003	\$0	20	33.46%	\$0
	58		2002	\$0	20	29.00%	\$0
	59		2001	\$0	20	24.54%	\$0
	60		2000	\$0	20	20.08%	\$0
	61		1999	\$0	20	15.62%	\$0
62	1998	\$0	20	11.15%	\$0		



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	63		1997	\$0	20	6.69%	\$0
	64		1996	\$0	20	2.23%	\$0
	65		Fully Depreciated	\$0	20	0.00%	\$0
	66	Total Coke Ovens		\$0			\$0
309	67	Producer Gas Equipment	2015	\$0	20	96.25%	\$0
	68		2014	\$0	20	89.03%	\$0
	69		2013	\$0	20	82.35%	\$0
	70		2012	\$0	20	76.18%	\$0
	71		2011	\$0	20	70.46%	\$0
	72		2010	\$0	20	65.18%	\$0
	73		2009	\$0	20	60.29%	\$0
	74		2008	\$0	20	55.77%	\$0
	75		2007	\$0	20	51.31%	\$0
	76		2006	\$0	20	46.85%	\$0
	77		2005	\$0	20	42.38%	\$0
	78		2004	\$0	20	37.92%	\$0
	79		2003	\$0	20	33.46%	\$0
	80		2002	\$0	20	29.00%	\$0
	81		2001	\$0	20	24.54%	\$0
	82		2000	\$0	20	20.08%	\$0
	83		1999	\$0	20	15.62%	\$0
	84		1998	\$0	20	11.15%	\$0
	85		1997	\$0	20	6.69%	\$0
	86		1996	\$0	20	2.23%	\$0
	87		Fully Depreciated	\$0	20	0.00%	\$0
	88	Total Producer Gas Equipment		\$0			\$0
310	89	Water Gas Generating Equipment	2015	\$0	20	96.25%	\$0
	90		2014	\$0	20	89.03%	\$0
	91		2013	\$0	20	82.35%	\$0
	92		2012	\$0	20	76.18%	\$0
	93		2011	\$0	20	70.46%	\$0
	94		2010	\$0	20	65.18%	\$0
	95		2009	\$0	20	60.29%	\$0
	96		2008	\$0	20	55.77%	\$0
	97		2007	\$0	20	51.31%	\$0
	98		2006	\$0	20	46.85%	\$0
	99		2005	\$0	20	42.38%	\$0
	100		2004	\$0	20	37.92%	\$0
	101		2003	\$0	20	33.46%	\$0
	102		2002	\$0	20	29.00%	\$0
	103		2001	\$0	20	24.54%	\$0
	104		2000	\$0	20	20.08%	\$0
	105		1999	\$0	20	15.62%	\$0
	106		1998	\$0	20	11.15%	\$0
	107		1997	\$0	20	6.69%	\$0
	108		1996	\$0	20	2.23%	\$0
	109		Fully Depreciated	\$0	20	0.00%	\$0
	110	Total Water Gas Generating Equip.		\$0			\$0
311	111	Liquefied Petroleum Gas Equipment	2015	\$0	20	96.25%	\$0
	112		2014	\$0	20	89.03%	\$0
	113		2013	\$0	20	82.35%	\$0
	114		2012	\$0	20	76.18%	\$0
	115		2011	\$0	20	70.46%	\$0
	116		2010	\$0	20	65.18%	\$0
	117		2009	\$0	20	60.29%	\$0
	118		2008	\$0	20	55.77%	\$0
	119		2007	\$0	20	51.31%	\$0
	120		2006	\$0	20	46.85%	\$0
	121		2005	\$0	20	42.38%	\$0
	122		2004	\$0	20	37.92%	\$0
	123		2003	\$0	20	33.46%	\$0
	124		2002	\$0	20	29.00%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	125		2001	\$0	20	24.54%	\$0
	126		2000	\$0	20	20.08%	\$0
	127		1999	\$0	20	15.62%	\$0
	128		1998	\$0	20	11.15%	\$0
	129		1997	\$0	20	6.69%	\$0
	130		1996	\$0	20	2.23%	\$0
	131		Fully Depreciated	\$0	20	0.00%	\$0
	132	Total Liquefied Petrol. Gas Equip.		\$0			\$0
312	133	Oil Gas Generating Equipment	2015	\$0	20	96.25%	\$0
	134		2014	\$0	20	89.03%	\$0
	135		2013	\$0	20	82.35%	\$0
	136		2012	\$0	20	76.18%	\$0
	137		2011	\$0	20	70.46%	\$0
	138		2010	\$0	20	65.18%	\$0
	139		2009	\$0	20	60.29%	\$0
	140		2008	\$0	20	55.77%	\$0
	141		2007	\$0	20	51.31%	\$0
	142		2006	\$0	20	46.85%	\$0
	143		2005	\$0	20	42.38%	\$0
	144		2004	\$0	20	37.92%	\$0
	145		2003	\$0	20	33.46%	\$0
	146		2002	\$0	20	29.00%	\$0
	147		2001	\$0	20	24.54%	\$0
	148		2000	\$0	20	20.08%	\$0
	149		1999	\$0	20	15.62%	\$0
	150		1998	\$0	20	11.15%	\$0
	151		1997	\$0	20	6.69%	\$0
	152		1996	\$0	20	2.23%	\$0
	153		Fully Depreciated	\$0	20	0.00%	\$0
	154	Total Oil Gas Generating Equip.		\$0			\$0
313	155	Generating Equip.-Other Process.	2015	\$0	20	96.25%	\$0
	156		2014	\$0	20	89.03%	\$0
	157		2013	\$0	20	82.35%	\$0
	158		2012	\$0	20	76.18%	\$0
	159		2011	\$0	20	70.46%	\$0
	160		2010	\$0	20	65.18%	\$0
	161		2009	\$0	20	60.29%	\$0
	162		2008	\$0	20	55.77%	\$0
	163		2007	\$0	20	51.31%	\$0
	164		2006	\$0	20	46.85%	\$0
	165		2005	\$0	20	42.38%	\$0
	166		2004	\$0	20	37.92%	\$0
	167		2003	\$0	20	33.46%	\$0
	168		2002	\$0	20	29.00%	\$0
	169		2001	\$0	20	24.54%	\$0
	170		2000	\$0	20	20.08%	\$0
	171		1999	\$0	20	15.62%	\$0
	172		1998	\$0	20	11.15%	\$0
	173		1997	\$0	20	6.69%	\$0
	174		1996	\$0	20	2.23%	\$0
	175		Fully Depreciated	\$0	20	0.00%	\$0
	176	Total Gen. Equip.-Other Processes		\$0			\$0
314	177	Coal, Coke, and Ash Handling Equip.	2015	\$0	20	96.25%	\$0
	178		2014	\$0	20	89.03%	\$0
	179		2013	\$0	20	82.35%	\$0
	180		2012	\$0	20	76.18%	\$0
	181		2011	\$0	20	70.46%	\$0
	182		2010	\$0	20	65.18%	\$0
	183		2009	\$0	20	60.29%	\$0
	184		2008	\$0	20	55.77%	\$0
	185		2007	\$0	20	51.31%	\$0
	186		2006	\$0	20	46.85%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	187		2005	\$0	20	42.38%	\$0
	188		2004	\$0	20	37.92%	\$0
	189		2003	\$0	20	33.46%	\$0
	190		2002	\$0	20	29.00%	\$0
	191		2001	\$0	20	24.54%	\$0
	192		2000	\$0	20	20.08%	\$0
	193		1999	\$0	20	15.62%	\$0
	194		1998	\$0	20	11.15%	\$0
	195		1997	\$0	20	6.69%	\$0
	196		1996	\$0	20	2.23%	\$0
	197		Fully Depreciated	\$0	20	0.00%	\$0
	198	Total Coal, Coke, & Ash Hand. Equip.		\$0			\$0
315	199	Catalytic Cracking Equipment	2015	\$0	20	96.25%	\$0
	200		2014	\$0	20	89.03%	\$0
	201		2013	\$0	20	82.35%	\$0
	202		2012	\$0	20	76.18%	\$0
	203		2011	\$0	20	70.46%	\$0
	204		2010	\$0	20	65.18%	\$0
	205		2009	\$0	20	60.29%	\$0
	206		2008	\$0	20	55.77%	\$0
	207		2007	\$0	20	51.31%	\$0
	208		2006	\$0	20	46.85%	\$0
	209		2005	\$0	20	42.38%	\$0
	210		2004	\$0	20	37.92%	\$0
	211		2003	\$0	20	33.46%	\$0
	212		2002	\$0	20	29.00%	\$0
	213		2001	\$0	20	24.54%	\$0
	214		2000	\$0	20	20.08%	\$0
	215		1999	\$0	20	15.62%	\$0
	216		1998	\$0	20	11.15%	\$0
	217		1997	\$0	20	6.69%	\$0
	218		1996	\$0	20	2.23%	\$0
	219		Fully Depreciated	\$0	20	0.00%	\$0
	220	Total Catalytic Cracking Equipment		\$0			\$0
316	221	Other Reforming Equipment	2015	\$0	20	96.25%	\$0
	222		2014	\$0	20	89.03%	\$0
	223		2013	\$0	20	82.35%	\$0
	224		2012	\$0	20	76.18%	\$0
	225		2011	\$0	20	70.46%	\$0
	226		2010	\$0	20	65.18%	\$0
	227		2009	\$0	20	60.29%	\$0
	228		2008	\$0	20	55.77%	\$0
	229		2007	\$0	20	51.31%	\$0
	230		2006	\$0	20	46.85%	\$0
	231		2005	\$0	20	42.38%	\$0
	232		2004	\$0	20	37.92%	\$0
	233		2003	\$0	20	33.46%	\$0
	234		2002	\$0	20	29.00%	\$0
	235		2001	\$0	20	24.54%	\$0
	236		2000	\$0	20	20.08%	\$0
	237		1999	\$0	20	15.62%	\$0
	238		1998	\$0	20	11.15%	\$0
	239		1997	\$0	20	6.69%	\$0
	240		1996	\$0	20	2.23%	\$0
	241		Fully Depreciated	\$0	20	0.00%	\$0
	242	Total Other Reforming Equip.		\$0			\$0
317	243	Purification Equipment	2015	\$0	20	96.25%	\$0
	244		2014	\$0	20	89.03%	\$0
	245		2013	\$0	20	82.35%	\$0
	246		2012	\$0	20	76.18%	\$0
	247		2011	\$0	20	70.46%	\$0
	248		2010	\$0	20	65.18%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 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	20	60.29%	\$0
	250		2008	\$0	20	55.77%	\$0
	251		2007	\$0	20	51.31%	\$0
	252		2006	\$0	20	46.85%	\$0
	253		2005	\$0	20	42.38%	\$0
	254		2004	\$0	20	37.92%	\$0
	255		2003	\$0	20	33.46%	\$0
	256		2002	\$0	20	29.00%	\$0
	257		2001	\$0	20	24.54%	\$0
	258		2000	\$0	20	20.08%	\$0
	259		1999	\$0	20	15.62%	\$0
	260		1998	\$0	20	11.15%	\$0
	261		1997	\$0	20	6.69%	\$0
	262		1996	\$0	20	2.23%	\$0
	263		Fully Depreciated	\$0	20	0.00%	\$0
	264	Total Purification Equipment		\$0			\$0
318	265	Residual Refining Equipment	2015	\$0	20	96.25%	\$0
	266		2014	\$0	20	89.03%	\$0
	267		2013	\$0	20	82.35%	\$0
	268		2012	\$0	20	76.18%	\$0
	269		2011	\$0	20	70.46%	\$0
	270		2010	\$0	20	65.18%	\$0
	271		2009	\$0	20	60.29%	\$0
	272		2008	\$0	20	55.77%	\$0
	273		2007	\$0	20	51.31%	\$0
	274		2006	\$0	20	46.85%	\$0
	275		2005	\$0	20	42.38%	\$0
	276		2004	\$0	20	37.92%	\$0
	277		2003	\$0	20	33.46%	\$0
	278		2002	\$0	20	29.00%	\$0
	279		2001	\$0	20	24.54%	\$0
	280		2000	\$0	20	20.08%	\$0
	281		1999	\$0	20	15.62%	\$0
	282		1998	\$0	20	11.15%	\$0
	283		1997	\$0	20	6.69%	\$0
	284		1996	\$0	20	2.23%	\$0
	285		Fully Depreciated	\$0	20	0.00%	\$0
	286	Total Residual Refining Equip.		\$0			\$0
319	287	Gas Mixing Equipment	2015	\$0	20	96.25%	\$0
	288		2014	\$0	20	89.03%	\$0
	289		2013	\$0	20	82.35%	\$0
	290		2012	\$0	20	76.18%	\$0
	291		2011	\$0	20	70.46%	\$0
	292		2010	\$0	20	65.18%	\$0
	293		2009	\$0	20	60.29%	\$0
	294		2008	\$0	20	55.77%	\$0
	295		2007	\$0	20	51.31%	\$0
	296		2006	\$0	20	46.85%	\$0
	297		2005	\$0	20	42.38%	\$0
	298		2004	\$0	20	37.92%	\$0
	299		2003	\$0	20	33.46%	\$0
	300		2002	\$0	20	29.00%	\$0
	301		2001	\$0	20	24.54%	\$0
	302		2000	\$0	20	20.08%	\$0
	303		1999	\$0	20	15.62%	\$0
	304		1998	\$0	20	11.15%	\$0
	305		1997	\$0	20	6.69%	\$0
	306		1996	\$0	20	2.23%	\$0
	307		Fully Depreciated	\$0	20	0.00%	\$0
	308	Total Gas Mixing Equipment		\$0			\$0
320	309	Other Equipment	2015	\$0	20	96.25%	\$0
	310		2014	\$0	20	89.03%	\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	311		2013	\$0	20	82.35%	\$0
	312		2012	\$0	20	76.18%	\$0
	313		2011	\$0	20	70.46%	\$0
	314		2010	\$0	20	65.18%	\$0
	315		2009	\$0	20	60.29%	\$0
	316		2008	\$0	20	55.77%	\$0
	317		2007	\$0	20	51.31%	\$0
	318		2006	\$0	20	46.85%	\$0
	319		2005	\$0	20	42.38%	\$0
	320		2004	\$0	20	37.92%	\$0
	321		2003	\$0	20	33.46%	\$0
	322		2002	\$0	20	29.00%	\$0
	323		2001	\$0	20	24.54%	\$0
	324		2000	\$0	20	20.08%	\$0
	325		1999	\$0	20	15.62%	\$0
	326		1998	\$0	20	11.15%	\$0
	327		1997	\$0	20	6.69%	\$0
	328		1996	\$0	20	2.23%	\$0
	329		Fully Depreciated	\$0	20	0.00%	\$0
	330	Total Other Equipment		\$0			\$0
328	331	Field Meas. & Reg. Station Equipment	2015	\$0	7	89.29%	\$0
	332		2014	\$0	7	70.16%	\$0
	333		2013	\$0	7	55.13%	\$0
	334		2012	\$0	7	42.88%	\$0
	335		2011	\$0	7	30.63%	\$0
	336		2010	\$0	7	18.38%	\$0
	337		2009	\$0	7	6.13%	\$0
	338		Fully Depreciated	\$0	7	0.00%	\$0
	339	Total Field Meas. & Reg. Stat. Eq.		\$0			\$0
330	340	Producing Gas Wells-Construction	2015	\$0	7	89.29%	\$0
	341		2014	\$0	7	70.16%	\$0
	342		2013	\$0	7	55.13%	\$0
	343		2012	\$0	7	42.88%	\$0
	344		2011	\$0	7	30.63%	\$0
	345		2010	\$0	7	18.38%	\$0
	346		2009	\$0	7	6.13%	\$0
	347		Fully Depreciated	\$0	7	0.00%	\$0
	348	Total Producing Gas Wells-Const.		\$0			\$0
331	349	Producing Gas Wells-Equipment	2015	\$0	7	89.29%	\$0
	350		2014	\$0	7	70.16%	\$0
	351		2013	\$0	7	55.13%	\$0
	352		2012	\$0	7	42.88%	\$0
	353		2011	\$0	7	30.63%	\$0
	354		2010	\$0	7	18.38%	\$0
	355		2009	\$0	7	6.13%	\$0
	356		Fully Depreciated	\$0	7	0.00%	\$0
	357	Total Producing Gas Wells-Equip.		\$0			\$0
332	358	Field Lines	2015	\$0	7	89.29%	\$0
	359		2014	\$0	7	70.16%	\$0
	360		2013	\$0	7	55.13%	\$0
	361		2012	\$0	7	42.88%	\$0
	362		2011	\$0	7	30.63%	\$0
	363		2010	\$0	7	18.38%	\$0
	364		2009	\$0	7	6.13%	\$0
	365		Fully Depreciated	\$0	7	0.00%	\$0
	366	Total Field Lines		\$0			\$0
333	367	Field Compressor Station Equipment	2015	\$0	7	89.29%	\$0
	368		2014	\$0	7	70.16%	\$0
	369		2013	\$0	7	55.13%	\$0
	370		2012	\$0	7	42.88%	\$0
	371		2011	\$0	7	30.63%	\$0
	372		2010	\$0	7	18.38%	\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	373		2009	\$0	7	6.13%	\$0
	374		Fully Depreciated	\$0	7	0.00%	\$0
	375	Total Field Comp. Station Equip.		\$0			\$0
334	376	Field Meas. & Reg. Station Equipment	2015	\$0	7	89.29%	\$0
	377		2014	\$0	7	70.16%	\$0
	378		2013	\$0	7	55.13%	\$0
	379		2012	\$0	7	42.88%	\$0
	380		2011	\$0	7	30.63%	\$0
	381		2010	\$0	7	18.38%	\$0
	382		2009	\$0	7	6.13%	\$0
	383		Fully Depreciated	\$0	7	0.00%	\$0
	384	Total Field Meas. & Reg. Stat. Eq.		\$0			\$0
335	385	Drilling and Cleaning Equipment	2015	\$0	7	89.29%	\$0
	386		2014	\$0	7	70.16%	\$0
	387		2013	\$0	7	55.13%	\$0
	388		2012	\$0	7	42.88%	\$0
	389		2011	\$0	7	30.63%	\$0
	390		2010	\$0	7	18.38%	\$0
	391		2009	\$0	7	6.13%	\$0
	392		Fully Depreciated	\$0	7	0.00%	\$0
	393	Total Drilling & Cleaning Equip.		\$0			\$0
336	394	Purification Equipment	2015	\$0	7	89.29%	\$0
	395		2014	\$0	7	70.16%	\$0
	396		2013	\$0	7	55.13%	\$0
	397		2012	\$0	7	42.88%	\$0
	398		2011	\$0	7	30.63%	\$0
	399		2010	\$0	7	18.38%	\$0
	400		2009	\$0	7	6.13%	\$0
	401		Fully Depreciated	\$0	7	0.00%	\$0
	402	Total Purification Equipment		\$0			\$0
337	403	Other Equipment	2015	\$0	7	89.29%	\$0
	404		2014	\$0	7	70.16%	\$0
	405		2013	\$0	7	55.13%	\$0
	406		2012	\$0	7	42.88%	\$0
	407		2011	\$0	7	30.63%	\$0
	408		2010	\$0	7	18.38%	\$0
	409		2009	\$0	7	6.13%	\$0
	410		Fully Depreciated	\$0	7	0.00%	\$0
	411	Total Other Equipment		\$0			\$0
342	412	Extraction & Refining Equipment	2015	\$0	7	89.29%	\$0
	413		2014	\$0	7	70.16%	\$0
	414		2013	\$0	7	55.13%	\$0
	415		2012	\$0	7	42.88%	\$0
	416		2011	\$0	7	30.63%	\$0
	417		2010	\$0	7	18.38%	\$0
	418		2009	\$0	7	6.13%	\$0
	419		Fully Depreciated	\$0	7	0.00%	\$0
	420	Total Extract. & Refin. Equipment		\$0			\$0
343	421	Pipelines	2015	\$0	7	89.29%	\$0
	422		2014	\$0	7	70.16%	\$0
	423		2013	\$0	7	55.13%	\$0
	424		2012	\$0	7	42.88%	\$0
	425		2011	\$0	7	30.63%	\$0
	426		2010	\$0	7	18.38%	\$0
	427		2009	\$0	7	6.13%	\$0
	428		Fully Depreciated	\$0	7	0.00%	\$0
	429	Total Pipelines		\$0			\$0
344	430	Extracted Products Storage Equip.	2015	\$0	7	89.29%	\$0
	431		2014	\$0	7	70.16%	\$0
	432		2013	\$0	7	55.13%	\$0
	433		2012	\$0	7	42.88%	\$0
	434		2011	\$0	7	30.63%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	435		2010	\$0	7	18.38%	\$0
	436		2009	\$0	7	6.13%	\$0
	437		Fully Depreciated	\$0	7	0.00%	\$0
	438	Total Extracted Prod. Stor. Equip.		\$0			\$0
345	439	Compressor Equipment	2015	\$0	7	89.29%	\$0
	440		2014	\$0	7	70.16%	\$0
	441		2013	\$0	7	55.13%	\$0
	442		2012	\$0	7	42.88%	\$0
	443		2011	\$0	7	30.63%	\$0
	444		2010	\$0	7	18.38%	\$0
	445		2009	\$0	7	6.13%	\$0
	446		Fully Depreciated	\$0	7	0.00%	\$0
	447	Total Compressor Equipment		\$0			\$0
346	448	Gas Measuring & Reg. Equipment	2015	\$0	7	89.29%	\$0
	449		2014	\$0	7	70.16%	\$0
	450		2013	\$0	7	55.13%	\$0
	451		2012	\$0	7	42.88%	\$0
	452		2011	\$0	7	30.63%	\$0
	453		2010	\$0	7	18.38%	\$0
	454		2009	\$0	7	6.13%	\$0
	455		Fully Depreciated	\$0	7	0.00%	\$0
	456	Total Gas Measuring & Reg. Equip.		\$0			\$0
347	457	Other Equipment	2015	\$0	7	89.29%	\$0
	458		2014	\$0	7	70.16%	\$0
	459		2013	\$0	7	55.13%	\$0
	460		2012	\$0	7	42.88%	\$0
	461		2011	\$0	7	30.63%	\$0
	462		2010	\$0	7	18.38%	\$0
	463		2009	\$0	7	6.13%	\$0
	464		Fully Depreciated	\$0	7	0.00%	\$0
	465	Total Other Equipment		\$0			\$0
353	466	Lines	2015	\$0	15	95.00%	\$0
	467		2014	\$0	15	85.50%	\$0
	468		2013	\$0	15	76.95%	\$0
	469		2012	\$0	15	69.25%	\$0
	470		2011	\$0	15	62.32%	\$0
	471		2010	\$0	15	56.09%	\$0
	472		2009	\$0	15	50.19%	\$0
	473		2008	\$0	15	44.29%	\$0
	474		2007	\$0	15	38.38%	\$0
	475		2006	\$0	15	32.48%	\$0
	476		2005	\$0	15	26.57%	\$0
	477		2004	\$0	15	20.67%	\$0
	478		2003	\$0	15	14.76%	\$0
	479		2002	\$0	15	8.86%	\$0
	480		2001	\$0	15	2.95%	\$0
	481		Fully Depreciated	\$0	15	0.00%	\$0
	482	Total Lines		\$0			\$0
354	483	Compressor Station Equipment	2015	\$0	15	95.00%	\$0
	484		2014	\$0	15	85.50%	\$0
	485		2013	\$0	15	76.95%	\$0
	486		2012	\$0	15	69.25%	\$0
	487		2011	\$0	15	62.32%	\$0
	488		2010	\$0	15	56.09%	\$0
	489		2009	\$0	15	50.19%	\$0
	490		2008	\$0	15	44.29%	\$0
	491		2007	\$0	15	38.38%	\$0
	492		2006	\$0	15	32.48%	\$0
	493		2005	\$0	15	26.57%	\$0
	494		2004	\$0	15	20.67%	\$0
	495		2003	\$0	15	14.76%	\$0
	496		2002	\$0	15	8.86%	\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	497		2001	\$0	15	2.95%	\$0
	498		Fully Depreciated	\$0	15	0.00%	\$0
	499	Total Compressor Station Equip.		\$0			\$0
355	500	Measuring & Regulated Equipment	2015	\$0	15	95.00%	\$0
	501		2014	\$0	15	85.50%	\$0
	502		2013	\$0	15	76.95%	\$0
	503		2012	\$0	15	69.25%	\$0
	504		2011	\$0	15	62.32%	\$0
	505		2010	\$0	15	56.09%	\$0
	506		2009	\$0	15	50.19%	\$0
	507		2008	\$0	15	44.29%	\$0
	508		2007	\$0	15	38.38%	\$0
	509		2006	\$0	15	32.48%	\$0
	510		2005	\$0	15	26.57%	\$0
	511		2004	\$0	15	20.67%	\$0
	512		2003	\$0	15	14.76%	\$0
	513		2002	\$0	15	8.86%	\$0
	514		2001	\$0	15	2.95%	\$0
	515		Fully Depreciated	\$0	15	0.00%	\$0
	516	Total Measuring & Reg. Equipment		\$0			\$0
356	517	Purification Equipment	2015	\$0	15	95.00%	\$0
	518		2014	\$0	15	85.50%	\$0
	519		2013	\$0	15	76.95%	\$0
	520		2012	\$0	15	69.25%	\$0
	521		2011	\$0	15	62.32%	\$0
	522		2010	\$0	15	56.09%	\$0
	523		2009	\$0	15	50.19%	\$0
	524		2008	\$0	15	44.29%	\$0
	525		2007	\$0	15	38.38%	\$0
	526		2006	\$0	15	32.48%	\$0
	527		2005	\$0	15	26.57%	\$0
	528		2004	\$0	15	20.67%	\$0
	529		2003	\$0	15	14.76%	\$0
	530		2002	\$0	15	8.86%	\$0
	531		2001	\$0	15	2.95%	\$0
	532		Fully Depreciated	\$0	15	0.00%	\$0
	533	Total Purification Equipment		\$0			\$0
357	534	Other Equipment	2015	\$0	15	95.00%	\$0
	535		2014	\$0	15	85.50%	\$0
	536		2013	\$0	15	76.95%	\$0
	537		2012	\$0	15	69.25%	\$0
	538		2011	\$0	15	62.32%	\$0
	539		2010	\$0	15	56.09%	\$0
	540		2009	\$0	15	50.19%	\$0
	541		2008	\$0	15	44.29%	\$0
	542		2007	\$0	15	38.38%	\$0
	543		2006	\$0	15	32.48%	\$0
	544		2005	\$0	15	26.57%	\$0
	545		2004	\$0	15	20.67%	\$0
	546		2003	\$0	15	14.76%	\$0
	547		2002	\$0	15	8.86%	\$0
	548		2001	\$0	15	2.95%	\$0
	549		Fully Depreciated	\$0	15	0.00%	\$0
	550	Total Other Equipment		\$0			\$0
362	551	Gas Holders	2015	\$0	15	95.00%	\$0
	552		2014	\$0	15	85.50%	\$0
	553		2013	\$0	15	76.95%	\$0
	554		2012	\$0	15	69.25%	\$0
	555		2011	\$0	15	62.32%	\$0
	556		2010	\$0	15	56.09%	\$0
	557		2009	\$0	15	50.19%	\$0
	558		2008	\$0	15	44.29%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	559		2007	\$0	15	38.38%	\$0
	560		2006	\$0	15	32.48%	\$0
	561		2005	\$0	15	26.57%	\$0
	562		2004	\$0	15	20.67%	\$0
	563		2003	\$0	15	14.76%	\$0
	564		2002	\$0	15	8.86%	\$0
	565		2001	\$0	15	2.95%	\$0
	566		Fully Depreciated	\$0	15	0.00%	\$0
	567	Total Gas Holders		\$0			\$0
363	568	Purification Equipment	2015	\$0	15	95.00%	\$0
	569		2014	\$0	15	85.50%	\$0
	570		2013	\$0	15	76.95%	\$0
	571		2012	\$0	15	69.25%	\$0
	572		2011	\$0	15	62.32%	\$0
	573		2010	\$0	15	56.09%	\$0
	574		2009	\$0	15	50.19%	\$0
	575		2008	\$0	15	44.29%	\$0
	576		2007	\$0	15	38.38%	\$0
	577		2006	\$0	15	32.48%	\$0
	578		2005	\$0	15	26.57%	\$0
	579		2004	\$0	15	20.67%	\$0
	580		2003	\$0	15	14.76%	\$0
	581		2002	\$0	15	8.86%	\$0
	582		2001	\$0	15	2.95%	\$0
	583		Fully Depreciated	\$0	15	0.00%	\$0
	584	Total Purification Equipment		\$0			\$0
363.1	585	Liquefaction Equipment	2015	\$0	15	95.00%	\$0
	586		2014	\$0	15	85.50%	\$0
	587		2013	\$0	15	76.95%	\$0
	588		2012	\$0	15	69.25%	\$0
	589		2011	\$0	15	62.32%	\$0
	590		2010	\$0	15	56.09%	\$0
	591		2009	\$0	15	50.19%	\$0
	592		2008	\$0	15	44.29%	\$0
	593		2007	\$0	15	38.38%	\$0
	594		2006	\$0	15	32.48%	\$0
	595		2005	\$0	15	26.57%	\$0
	596		2004	\$0	15	20.67%	\$0
	597		2003	\$0	15	14.76%	\$0
	598		2002	\$0	15	8.86%	\$0
	599		2001	\$0	15	2.95%	\$0
	600		Fully Depreciated	\$0	15	0.00%	\$0
	601	Total Liquefaction Equipment		\$0			\$0
363.2	602	Vaporizing Equipment	2015	\$0	15	95.00%	\$0
	603		2014	\$0	15	85.50%	\$0
	604		2013	\$0	15	76.95%	\$0
	605		2012	\$0	15	69.25%	\$0
	606		2011	\$0	15	62.32%	\$0
	607		2010	\$0	15	56.09%	\$0
	608		2009	\$0	15	50.19%	\$0
	609		2008	\$0	15	44.29%	\$0
	610		2007	\$0	15	38.38%	\$0
	611		2006	\$0	15	32.48%	\$0
	612		2005	\$0	15	26.57%	\$0
	613		2004	\$0	15	20.67%	\$0
	614		2003	\$0	15	14.76%	\$0
	615		2002	\$0	15	8.86%	\$0
	616		2001	\$0	15	2.95%	\$0
	617		Fully Depreciated	\$0	15	0.00%	\$0
	618	Total Vaporizing Equipment		\$0			\$0
363.3	619	Compressor Equipment	2015	\$0	15	95.00%	\$0
	620		2014	\$0	15	85.50%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	621		2013	\$0	15	76.95%	\$0
	622		2012	\$0	15	69.25%	\$0
	623		2011	\$0	15	62.32%	\$0
	624		2010	\$0	15	56.09%	\$0
	625		2009	\$0	15	50.19%	\$0
	626		2008	\$0	15	44.29%	\$0
	627		2007	\$0	15	38.38%	\$0
	628		2006	\$0	15	32.48%	\$0
	629		2005	\$0	15	26.57%	\$0
	630		2004	\$0	15	20.67%	\$0
	631		2003	\$0	15	14.76%	\$0
	632		2002	\$0	15	8.86%	\$0
	633		2001	\$0	15	2.95%	\$0
	634		Fully Depreciated	\$0	15	0.00%	\$0
	635	Total Compressor Equipment		\$0			\$0
363.4	636	Measuring & Regulated Equipment	2015	\$0	15	95.00%	\$0
	637		2014	\$0	15	85.50%	\$0
	638		2013	\$0	15	76.95%	\$0
	639		2012	\$0	15	69.25%	\$0
	640		2011	\$0	15	62.32%	\$0
	641		2010	\$0	15	56.09%	\$0
	642		2009	\$0	15	50.19%	\$0
	643		2008	\$0	15	44.29%	\$0
	644		2007	\$0	15	38.38%	\$0
	645		2006	\$0	15	32.48%	\$0
	646		2005	\$0	15	26.57%	\$0
	647		2004	\$0	15	20.67%	\$0
	648		2003	\$0	15	14.76%	\$0
	649		2002	\$0	15	8.86%	\$0
	650		2001	\$0	15	2.95%	\$0
	651		Fully Depreciated	\$0	15	0.00%	\$0
	652	Total Measuring & Reg. Equipment		\$0			\$0
363.5	653	Other Equipment	2015	\$0	15	95.00%	\$0
	654		2014	\$0	15	85.50%	\$0
	655		2013	\$0	15	76.95%	\$0
	656		2012	\$0	15	69.25%	\$0
	657		2011	\$0	15	62.32%	\$0
	658		2010	\$0	15	56.09%	\$0
	659		2009	\$0	15	50.19%	\$0
	660		2008	\$0	15	44.29%	\$0
	661		2007	\$0	15	38.38%	\$0
	662		2006	\$0	15	32.48%	\$0
	663		2005	\$0	15	26.57%	\$0
	664		2004	\$0	15	20.67%	\$0
	665		2003	\$0	15	14.76%	\$0
	666		2002	\$0	15	8.86%	\$0
	667		2001	\$0	15	2.95%	\$0
	668		Fully Depreciated	\$0	15	0.00%	\$0
	669	Total Other Equipment		\$0			\$0
364.3	670	LNG Processing Terminal Equipment	2015	\$0	15	95.00%	\$0
	671		2014	\$0	15	85.50%	\$0
	672		2013	\$0	15	76.95%	\$0
	673		2012	\$0	15	69.25%	\$0
	674		2011	\$0	15	62.32%	\$0
	675		2010	\$0	15	56.09%	\$0
	676		2009	\$0	15	50.19%	\$0
	677		2008	\$0	15	44.29%	\$0
	678		2007	\$0	15	38.38%	\$0
	679		2006	\$0	15	32.48%	\$0
	680		2005	\$0	15	26.57%	\$0
	681		2004	\$0	15	20.67%	\$0
	682		2003	\$0	15	14.76%	\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	683		2002	\$0	15	8.86%	\$0
	684		2001	\$0	15	2.95%	\$0
	685		Fully Depreciated	\$0	15	0.00%	\$0
	686	Total LNG Processing Term. Equip.		\$0			\$0
364.4	687	LNG Transportation Equipment	2015	\$0	15	95.00%	\$0
	688		2014	\$0	15	85.50%	\$0
	689		2013	\$0	15	76.95%	\$0
	690		2012	\$0	15	69.25%	\$0
	691		2011	\$0	15	62.32%	\$0
	692		2010	\$0	15	56.09%	\$0
	693		2009	\$0	15	50.19%	\$0
	694		2008	\$0	15	44.29%	\$0
	695		2007	\$0	15	38.38%	\$0
	696		2006	\$0	15	32.48%	\$0
	697		2005	\$0	15	26.57%	\$0
	698		2004	\$0	15	20.67%	\$0
	699		2003	\$0	15	14.76%	\$0
	700		2002	\$0	15	8.86%	\$0
	701		2001	\$0	15	2.95%	\$0
	702		Fully Depreciated	\$0	15	0.00%	\$0
	703	Total LNG Trans. Equipment		\$0			\$0
364.5	704	Measuring & Regulated Equipment	2015	\$0	15	95.00%	\$0
	705		2014	\$0	15	85.50%	\$0
	706		2013	\$0	15	76.95%	\$0
	707		2012	\$0	15	69.25%	\$0
	708		2011	\$0	15	62.32%	\$0
	709		2010	\$0	15	56.09%	\$0
	710		2009	\$0	15	50.19%	\$0
	711		2008	\$0	15	44.29%	\$0
	712		2007	\$0	15	38.38%	\$0
	713		2006	\$0	15	32.48%	\$0
	714		2005	\$0	15	26.57%	\$0
	715		2004	\$0	15	20.67%	\$0
	716		2003	\$0	15	14.76%	\$0
	717		2002	\$0	15	8.86%	\$0
	718		2001	\$0	15	2.95%	\$0
	719		Fully Depreciated	\$0	15	0.00%	\$0
	720	Total Measuring & Reg. Equipment		\$0			\$0
364.6	721	Compressor Station Equipment	2015	\$0	15	95.00%	\$0
	722		2014	\$0	15	85.50%	\$0
	723		2013	\$0	15	76.95%	\$0
	724		2012	\$0	15	69.25%	\$0
	725		2011	\$0	15	62.32%	\$0
	726		2010	\$0	15	56.09%	\$0
	727		2009	\$0	15	50.19%	\$0
	728		2008	\$0	15	44.29%	\$0
	729		2007	\$0	15	38.38%	\$0
	730		2006	\$0	15	32.48%	\$0
	731		2005	\$0	15	26.57%	\$0
	732		2004	\$0	15	20.67%	\$0
	733		2003	\$0	15	14.76%	\$0
	734		2002	\$0	15	8.86%	\$0
	735		2001	\$0	15	2.95%	\$0
	736		Fully Depreciated	\$0	15	0.00%	\$0
	737	Total Compressor Station Equip.		\$0			\$0
364.7	738	Communication Equipment	2015	\$0	10	92.50%	\$0
	739		2014	\$0	10	78.62%	\$0
	740		2013	\$0	10	66.83%	\$0
	741		2012	\$0	10	56.81%	\$0
	742		2011	\$0	10	48.07%	\$0
	743		2010	\$0	10	39.33%	\$0
	744		2009	\$0	10	30.59%	\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	745		2008	\$0	10	21.85%	\$0
	746		2007	\$0	10	13.11%	\$0
	747		2006	\$0	10	4.37%	\$0
	748		Fully Depreciated	\$0	10	0.00%	\$0
	749	Total Communication Equip.		\$0			\$0
364.8	750	Other Equipment	2015	\$0	15	95.00%	\$0
	751		2014	\$0	15	85.50%	\$0
	752		2013	\$0	15	76.95%	\$0
	753		2012	\$0	15	69.25%	\$0
	754		2011	\$0	15	62.32%	\$0
	755		2010	\$0	15	56.09%	\$0
	756		2009	\$0	15	50.19%	\$0
	757		2008	\$0	15	44.29%	\$0
	758		2007	\$0	15	38.38%	\$0
	759		2006	\$0	15	32.48%	\$0
	760		2005	\$0	15	26.57%	\$0
	761		2004	\$0	15	20.67%	\$0
	762		2003	\$0	15	14.76%	\$0
	763		2002	\$0	15	8.86%	\$0
	764		2001	\$0	15	2.95%	\$0
	765		Fully Depreciated	\$0	15	0.00%	\$0
	766	Total Other Equipment		\$0			\$0
367	767	Mains	2015	\$0	15	95.00%	\$0
	768		2014	\$0	15	85.50%	\$0
	769		2013	\$0	15	76.95%	\$0
	770		2012	\$0	15	69.25%	\$0
	771		2011	\$0	15	62.32%	\$0
	772		2010	\$0	15	56.09%	\$0
	773		2009	\$0	15	50.19%	\$0
	774		2008	\$0	15	44.29%	\$0
	775		2007	\$0	15	38.38%	\$0
	776		2006	\$0	15	32.48%	\$0
	777		2005	\$0	15	26.57%	\$0
	778		2004	\$0	15	20.67%	\$0
	779		2003	\$0	15	14.76%	\$0
	780		2002	\$0	15	8.86%	\$0
	781		2001	\$0	15	2.95%	\$0
	782		Fully Depreciated	\$0	15	0.00%	\$0
	783	Total Mains		\$0			\$0
368	784	Compressor Station Equipment	2015	\$0	15	95.00%	\$0
	785		2014	\$0	15	85.50%	\$0
	786		2013	\$0	15	76.95%	\$0
	787		2012	\$0	15	69.25%	\$0
	788		2011	\$0	15	62.32%	\$0
	789		2010	\$0	15	56.09%	\$0
	790		2009	\$0	15	50.19%	\$0
	791		2008	\$0	15	44.29%	\$0
	792		2007	\$0	15	38.38%	\$0
	793		2006	\$0	15	32.48%	\$0
	794		2005	\$0	15	26.57%	\$0
	795		2004	\$0	15	20.67%	\$0
	796		2003	\$0	15	14.76%	\$0
	797		2002	\$0	15	8.86%	\$0
	798		2001	\$0	15	2.95%	\$0
	799		Fully Depreciated	\$0	15	0.00%	\$0
	800	Total Compressor Station Equip.		\$0			\$0
369	801	Measuring & Regulated Equipment	2015	\$0	15	95.00%	\$0
	802		2014	\$0	15	85.50%	\$0
	803		2013	\$0	15	76.95%	\$0
	804		2012	\$0	15	69.25%	\$0
	805		2011	\$0	15	62.32%	\$0
	806		2010	\$0	15	56.09%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	807		2009	\$0	15	50.19%	\$0
	808		2008	\$0	15	44.29%	\$0
	809		2007	\$0	15	38.38%	\$0
	810		2006	\$0	15	32.48%	\$0
	811		2005	\$0	15	26.57%	\$0
	812		2004	\$0	15	20.67%	\$0
	813		2003	\$0	15	14.76%	\$0
	814		2002	\$0	15	8.86%	\$0
	815		2001	\$0	15	2.95%	\$0
	816		Fully Depreciated	\$0	15	0.00%	\$0
	817	Total Measuring & Reg. Equipment		\$0			\$0
370	818	Communication Equipment	2015	\$0	10	92.50%	\$0
	819		2014	\$0	10	78.62%	\$0
	820		2013	\$0	10	66.83%	\$0
	821		2012	\$0	10	56.81%	\$0
	822		2011	\$0	10	48.07%	\$0
	823		2010	\$0	10	39.33%	\$0
	824		2009	\$0	10	30.59%	\$0
	825		2008	\$0	10	21.85%	\$0
	826		2007	\$0	10	13.11%	\$0
	827		2006	\$0	10	4.37%	\$0
	828		Fully Depreciated	\$0	10	0.00%	\$0
	829	Total Communication Equip.		\$0			\$0
371	830	Other Equipment	2015	\$0	15	95.00%	\$0
	831		2014	\$0	15	85.50%	\$0
	832		2013	\$0	15	76.95%	\$0
	833		2012	\$0	15	69.25%	\$0
	834		2011	\$0	15	62.32%	\$0
	835		2010	\$0	15	56.09%	\$0
	836		2009	\$0	15	50.19%	\$0
	837		2008	\$0	15	44.29%	\$0
	838		2007	\$0	15	38.38%	\$0
	839		2006	\$0	15	32.48%	\$0
	840		2005	\$0	15	26.57%	\$0
	841		2004	\$0	15	20.67%	\$0
	842		2003	\$0	15	14.76%	\$0
	843		2002	\$0	15	8.86%	\$0
	844		2001	\$0	15	2.95%	\$0
	845		Fully Depreciated	\$0	15	0.00%	\$0
	846	Total Other Equipment		\$0			\$0
376	847	Mains	2015	\$0	20	96.25%	\$0
	848		2014	\$0	20	89.03%	\$0
	849		2013	\$0	20	82.35%	\$0
	850		2012	\$0	20	76.18%	\$0
	851		2011	\$0	20	70.46%	\$0
	852		2010	\$0	20	65.18%	\$0
	853		2009	\$0	20	60.29%	\$0
	854		2008	\$0	20	55.77%	\$0
	855		2007	\$0	20	51.31%	\$0
	856		2006	\$0	20	46.85%	\$0
	857		2005	\$0	20	42.38%	\$0
	858		2004	\$0	20	37.92%	\$0
	859		2003	\$0	20	33.46%	\$0
	860		2002	\$0	20	29.00%	\$0
	861		2001	\$0	20	24.54%	\$0
	862		2000	\$0	20	20.08%	\$0
	863		1999	\$0	20	15.62%	\$0
	864		1998	\$0	20	11.15%	\$0
	865		1997	\$0	20	6.69%	\$0
	866		1996	\$0	20	2.23%	\$0
	867		Fully Depreciated	\$0	20	0.00%	\$0
	868	Total Mains		\$0			\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
377	869	Compressor Station Equipment	2015	\$0	20	96.25%	\$0
	870		2014	\$0	20	89.03%	\$0
	871		2013	\$0	20	82.35%	\$0
	872		2012	\$0	20	76.18%	\$0
	873		2011	\$0	20	70.46%	\$0
	874		2010	\$0	20	65.18%	\$0
	875		2009	\$0	20	60.29%	\$0
	876		2008	\$0	20	55.77%	\$0
	877		2007	\$0	20	51.31%	\$0
	878		2006	\$0	20	46.85%	\$0
	879		2005	\$0	20	42.38%	\$0
	880		2004	\$0	20	37.92%	\$0
	881		2003	\$0	20	33.46%	\$0
	882		2002	\$0	20	29.00%	\$0
	883		2001	\$0	20	24.54%	\$0
	884		2000	\$0	20	20.08%	\$0
	885		1999	\$0	20	15.62%	\$0
	886		1998	\$0	20	11.15%	\$0
	887		1997	\$0	20	6.69%	\$0
	888		1996	\$0	20	2.23%	\$0
889	Fully Depreciated	\$0	20	0.00%	\$0		
	890	Total Compressor Station Equip.		\$0			\$0
378	891	Measuring & Regulated Equip.-Gen.	2015	\$0	20	96.25%	\$0
	892		2014	\$0	20	89.03%	\$0
	893		2013	\$0	20	82.35%	\$0
	894		2012	\$0	20	76.18%	\$0
	895		2011	\$0	20	70.46%	\$0
	896		2010	\$0	20	65.18%	\$0
	897		2009	\$0	20	60.29%	\$0
	898		2008	\$0	20	55.77%	\$0
	899		2007	\$0	20	51.31%	\$0
	900		2006	\$0	20	46.85%	\$0
	901		2005	\$0	20	42.38%	\$0
	902		2004	\$0	20	37.92%	\$0
	903		2003	\$0	20	33.46%	\$0
	904		2002	\$0	20	29.00%	\$0
	905		2001	\$0	20	24.54%	\$0
	906		2000	\$0	20	20.08%	\$0
	907		1999	\$0	20	15.62%	\$0
	908		1998	\$0	20	11.15%	\$0
	909		1997	\$0	20	6.69%	\$0
	910		1996	\$0	20	2.23%	\$0
911	Fully Depreciated	\$0	20	0.00%	\$0		
	912	Total Measuring & Reg. Equip.-Gen.		\$0			\$0
379	913	Measuring & Reg. Equip.-City Gate	2015	\$0	20	96.25%	\$0
	914		2014	\$0	20	89.03%	\$0
	915		2013	\$0	20	82.35%	\$0
	916		2012	\$0	20	76.18%	\$0
	917		2011	\$0	20	70.46%	\$0
	918		2010	\$0	20	65.18%	\$0
	919		2009	\$0	20	60.29%	\$0
	920		2008	\$0	20	55.77%	\$0
	921		2007	\$0	20	51.31%	\$0
	922		2006	\$0	20	46.85%	\$0
	923		2005	\$0	20	42.38%	\$0
	924		2004	\$0	20	37.92%	\$0
	925		2003	\$0	20	33.46%	\$0
	926		2002	\$0	20	29.00%	\$0
	927		2001	\$0	20	24.54%	\$0
	928		2000	\$0	20	20.08%	\$0
	929		1999	\$0	20	15.62%	\$0
	930		1998	\$0	20	11.15%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	931		1997	\$0	20	6.69%	\$0
	932		1996	\$0	20	2.23%	\$0
	933		Fully Depreciated	\$0	20	0.00%	\$0
	934	Total Meas. & Reg. Equip.-City		\$0			\$0
380	935	Services	2015	\$0	20	96.25%	\$0
	936		2014	\$0	20	89.03%	\$0
	937		2013	\$0	20	82.35%	\$0
	938		2012	\$0	20	76.18%	\$0
	939		2011	\$0	20	70.46%	\$0
	940		2010	\$0	20	65.18%	\$0
	941		2009	\$0	20	60.29%	\$0
	942		2008	\$0	20	55.77%	\$0
	943		2007	\$0	20	51.31%	\$0
	944		2006	\$0	20	46.85%	\$0
	945		2005	\$0	20	42.38%	\$0
	946		2004	\$0	20	37.92%	\$0
	947		2003	\$0	20	33.46%	\$0
	948		2002	\$0	20	29.00%	\$0
	949		2001	\$0	20	24.54%	\$0
	950		2000	\$0	20	20.08%	\$0
	951		1999	\$0	20	15.62%	\$0
	952		1998	\$0	20	11.15%	\$0
	953		1997	\$0	20	6.69%	\$0
	954		1996	\$0	20	2.23%	\$0
	955		Fully Depreciated	\$0	20	0.00%	\$0
	956	Total Services		\$0			\$0
381	957	Meters	2015	\$0	20	96.25%	\$0
	958		2014	\$0	20	89.03%	\$0
	959		2013	\$0	20	82.35%	\$0
	960		2012	\$0	20	76.18%	\$0
	961		2011	\$0	20	70.46%	\$0
	962		2010	\$0	20	65.18%	\$0
	963		2009	\$0	20	60.29%	\$0
	964		2008	\$0	20	55.77%	\$0
	965		2007	\$0	20	51.31%	\$0
	966		2006	\$0	20	46.85%	\$0
	967		2005	\$0	20	42.38%	\$0
	968		2004	\$0	20	37.92%	\$0
	969		2003	\$0	20	33.46%	\$0
	970		2002	\$0	20	29.00%	\$0
	971		2001	\$0	20	24.54%	\$0
	972		2000	\$0	20	20.08%	\$0
	973		1999	\$0	20	15.62%	\$0
	974		1998	\$0	20	11.15%	\$0
	975		1997	\$0	20	6.69%	\$0
	976		1996	\$0	20	2.23%	\$0
	977		Fully Depreciated	\$0	20	0.00%	\$0
	978	Total Meters		\$0			\$0
382	979	Meter Installations-Equipment	2015	\$0	20	96.25%	\$0
	980		2014	\$0	20	89.03%	\$0
	981		2013	\$0	20	82.35%	\$0
	982		2012	\$0	20	76.18%	\$0
	983		2011	\$0	20	70.46%	\$0
	984		2010	\$0	20	65.18%	\$0
	985		2009	\$0	20	60.29%	\$0
	986		2008	\$0	20	55.77%	\$0
	987		2007	\$0	20	51.31%	\$0
	988		2006	\$0	20	46.85%	\$0
	989		2005	\$0	20	42.38%	\$0
	990		2004	\$0	20	37.92%	\$0
	991		2003	\$0	20	33.46%	\$0
	992		2002	\$0	20	29.00%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	993		2001	\$0	20	24.54%	\$0
	994		2000	\$0	20	20.08%	\$0
	995		1999	\$0	20	15.62%	\$0
	996		1998	\$0	20	11.15%	\$0
	997		1997	\$0	20	6.69%	\$0
	998		1996	\$0	20	2.23%	\$0
	999		Fully Depreciated	\$0	20	0.00%	\$0
	1000	Total Meter Installations-Equip.		\$0			\$0
383	1001	House Regulators	2015	\$0	20	96.25%	\$0
	1002		2014	\$0	20	89.03%	\$0
	1003		2013	\$0	20	82.35%	\$0
	1004		2012	\$0	20	76.18%	\$0
	1005		2011	\$0	20	70.46%	\$0
	1006		2010	\$0	20	65.18%	\$0
	1007		2009	\$0	20	60.29%	\$0
	1008		2008	\$0	20	55.77%	\$0
	1009		2007	\$0	20	51.31%	\$0
	1010		2006	\$0	20	46.85%	\$0
	1011		2005	\$0	20	42.38%	\$0
	1012		2004	\$0	20	37.92%	\$0
	1013		2003	\$0	20	33.46%	\$0
	1014		2002	\$0	20	29.00%	\$0
	1015		2001	\$0	20	24.54%	\$0
	1016		2000	\$0	20	20.08%	\$0
	1017		1999	\$0	20	15.62%	\$0
	1018		1998	\$0	20	11.15%	\$0
	1019		1997	\$0	20	6.69%	\$0
	1020		1996	\$0	20	2.23%	\$0
	1021		Fully Depreciated	\$0	20	0.00%	\$0
	1022	Total House Regulators		\$0			\$0
384	1023	House Regulators Install.-Equipment	2015	\$0	20	96.25%	\$0
	1024		2014	\$0	20	89.03%	\$0
	1025		2013	\$0	20	82.35%	\$0
	1026		2012	\$0	20	76.18%	\$0
	1027		2011	\$0	20	70.46%	\$0
	1028		2010	\$0	20	65.18%	\$0
	1029		2009	\$0	20	60.29%	\$0
	1030		2008	\$0	20	55.77%	\$0
	1031		2007	\$0	20	51.31%	\$0
	1032		2006	\$0	20	46.85%	\$0
	1033		2005	\$0	20	42.38%	\$0
	1034		2004	\$0	20	37.92%	\$0
	1035		2003	\$0	20	33.46%	\$0
	1036		2002	\$0	20	29.00%	\$0
	1037		2001	\$0	20	24.54%	\$0
	1038		2000	\$0	20	20.08%	\$0
	1039		1999	\$0	20	15.62%	\$0
	1040		1998	\$0	20	11.15%	\$0
	1041		1997	\$0	20	6.69%	\$0
	1042		1996	\$0	20	2.23%	\$0
	1043		Fully Depreciated	\$0	20	0.00%	\$0
	1044	Total House Reg. Install.-Equip.		\$0			\$0
385	1045	Ind. Measuring & Reg. Station Equip.	2015	\$0	20	96.25%	\$0
	1046		2014	\$0	20	89.03%	\$0
	1047		2013	\$0	20	82.35%	\$0
	1048		2012	\$0	20	76.18%	\$0
	1049		2011	\$0	20	70.46%	\$0
	1050		2010	\$0	20	65.18%	\$0
	1051		2009	\$0	20	60.29%	\$0
	1052		2008	\$0	20	55.77%	\$0
	1053		2007	\$0	20	51.31%	\$0
	1054		2006	\$0	20	46.85%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	1055		2005	\$0	20	42.38%	\$0
	1056		2004	\$0	20	37.92%	\$0
	1057		2003	\$0	20	33.46%	\$0
	1058		2002	\$0	20	29.00%	\$0
	1059		2001	\$0	20	24.54%	\$0
	1060		2000	\$0	20	20.08%	\$0
	1061		1999	\$0	20	15.62%	\$0
	1062		1998	\$0	20	11.15%	\$0
	1063		1997	\$0	20	6.69%	\$0
	1064		1996	\$0	20	2.23%	\$0
	1065		Fully Depreciated	\$0	20	0.00%	\$0
	1066	Total Ind. Meas. & Reg. St. Equip.		\$0			\$0
386	1067	Other Property On Customer Premises	2015	\$0	20	96.25%	\$0
	1068		2014	\$0	20	89.03%	\$0
	1069		2013	\$0	20	82.35%	\$0
	1070		2012	\$0	20	76.18%	\$0
	1071		2011	\$0	20	70.46%	\$0
	1072		2010	\$0	20	65.18%	\$0
	1073		2009	\$0	20	60.29%	\$0
	1074		2008	\$0	20	55.77%	\$0
	1075		2007	\$0	20	51.31%	\$0
	1076		2006	\$0	20	46.85%	\$0
	1077		2005	\$0	20	42.38%	\$0
	1078		2004	\$0	20	37.92%	\$0
	1079		2003	\$0	20	33.46%	\$0
	1080		2002	\$0	20	29.00%	\$0
	1081		2001	\$0	20	24.54%	\$0
	1082		2000	\$0	20	20.08%	\$0
	1083		1999	\$0	20	15.62%	\$0
	1084		1998	\$0	20	11.15%	\$0
	1085		1997	\$0	20	6.69%	\$0
	1086		1996	\$0	20	2.23%	\$0
	1087		Fully Depreciated	\$0	20	0.00%	\$0
	1088	Total Other Prop. On Cust. Prem.		\$0			\$0
387	1089	Other Equipment	2015	\$0	20	96.25%	\$0
	1090		2014	\$0	20	89.03%	\$0
	1091		2013	\$0	20	82.35%	\$0
	1092		2012	\$0	20	76.18%	\$0
	1093		2011	\$0	20	70.46%	\$0
	1094		2010	\$0	20	65.18%	\$0
	1095		2009	\$0	20	60.29%	\$0
	1096		2008	\$0	20	55.77%	\$0
	1097		2007	\$0	20	51.31%	\$0
	1098		2006	\$0	20	46.85%	\$0
	1099		2005	\$0	20	42.38%	\$0
	1100		2004	\$0	20	37.92%	\$0
	1101		2003	\$0	20	33.46%	\$0
	1102		2002	\$0	20	29.00%	\$0
	1103		2001	\$0	20	24.54%	\$0
	1104		2000	\$0	20	20.08%	\$0
	1105		1999	\$0	20	15.62%	\$0
	1106		1998	\$0	20	11.15%	\$0
	1107		1997	\$0	20	6.69%	\$0
	1108		1996	\$0	20	2.23%	\$0
	1109		Fully Depreciated	\$0	20	0.00%	\$0
	1110	Total Other Equipment		\$0			\$0
391	1111	Office Furniture & Equipment	2015	\$0	7	89.29%	\$0
	1112		2014	\$0	7	70.16%	\$0
	1113		2013	\$0	7	55.13%	\$0
	1114		2012	\$0	7	42.88%	\$0
	1115		2011	\$0	7	30.63%	\$0
	1116		2010	\$0	7	18.38%	\$0

Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	1117		2009	\$0	7	6.13%	\$0
	1118		Fully Depreciated	\$0	7	0.00%	\$0
	1119	Total Office Furniture & Equip.		\$0			\$0
392	1120	Transportation Equipment	2015	\$0	7	89.29%	\$0
	1121	(Excluding Highway Vehicles)	2014	\$0	7	70.16%	\$0
	1122		2013	\$0	7	55.13%	\$0
	1123		2012	\$0	7	42.88%	\$0
	1124		2011	\$0	7	30.63%	\$0
	1125		2010	\$0	7	18.38%	\$0
	1126		2009	\$0	7	6.13%	\$0
	1127		Fully Depreciated	\$0	7	0.00%	\$0
	1128	Total Transportation Equip.		\$0			\$0
	1129	Motor Vehicles	2015	\$0	5	85.00%	\$0
	1130	(Including Highway Vehicles from	2014	\$0	5	59.50%	\$0
	1131	Account 392)	2013	\$0	5	41.65%	\$0
	1132		2012	\$0	5	24.99%	\$0
	1133		2011	\$0	5	8.33%	\$0
	1134		Fully Depreciated	\$0	5	0.00%	\$0
	1135	Total Motor Vehicles					
393	1136	Stores Equipment	2015	\$0	7	89.29%	\$0
	1137		2014	\$0	7	70.16%	\$0
	1138		2013	\$0	7	55.13%	\$0
	1139		2012	\$0	7	42.88%	\$0
	1140		2011	\$0	7	30.63%	\$0
	1141		2010	\$0	7	18.38%	\$0
	1142		2009	\$0	7	6.13%	\$0
	1143		Fully Depreciated	\$0	7	0.00%	\$0
	1144	Total Stores Equipment		\$0			\$0
394	1145	Tools, Shop, & Garage Equipment	2015	\$0	7	89.29%	\$0
	1146		2014	\$0	7	70.16%	\$0
	1147		2013	\$0	7	55.13%	\$0
	1148		2012	\$0	7	42.88%	\$0
	1149		2011	\$0	7	30.63%	\$0
	1150		2010	\$0	7	18.38%	\$0
	1151		2009	\$0	7	6.13%	\$0
	1152		Fully Depreciated	\$0	7	0.00%	\$0
	1153	Total Tools, Shop, & Garage Equip.		\$0			\$0
395	1154	Laboratory Equipment	2015	\$0	7	89.29%	\$0
	1155		2014	\$0	7	70.16%	\$0
	1156		2013	\$0	7	55.13%	\$0
	1157		2012	\$0	7	42.88%	\$0
	1158		2011	\$0	7	30.63%	\$0
	1159		2010	\$0	7	18.38%	\$0
	1160		2009	\$0	7	6.13%	\$0
	1161		Fully Depreciated	\$0	7	0.00%	\$0
	1162	Total Laboratory Equipment		\$0			\$0
396	1163	Power Operated Equipment	2015	\$0	7	89.29%	\$0
	1164		2014	\$0	7	70.16%	\$0
	1165		2013	\$0	7	55.13%	\$0
	1166		2012	\$0	7	42.88%	\$0
	1167		2011	\$0	7	30.63%	\$0
	1168		2010	\$0	7	18.38%	\$0
	1169		2009	\$0	7	6.13%	\$0
	1170		Fully Depreciated	\$0	7	0.00%	\$0
	1171	Total Power Operated Equipment		\$0			\$0
397	1172	Communication Equipment	2015	\$0	10	92.50%	\$0
	1173		2014	\$0	10	78.62%	\$0
	1174		2013	\$0	10	66.83%	\$0
	1175		2012	\$0	10	56.81%	\$0
	1176		2011	\$0	10	48.07%	\$0
	1177		2010	\$0	10	39.33%	\$0



Nebraska Schedule 14-GP - Detail Net Book Personal Property

For Use By Gas Pipeline/Gas 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 2 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value	
	1178		2009	\$0	10	30.59%	\$0	
	1179		2008	\$0	10	21.85%	\$0	
	1180		2007	\$0	10	13.11%	\$0	
	1181		2006	\$0	10	4.37%	\$0	
	1182		Fully Depreciated		\$0	10	0.00%	\$0
	1183		Total Communication Equipment		\$0			\$0
398	1184	Miscellaneous Equipment	2015	\$0	7	89.29%	\$0	
	1185		2014	\$0	7	70.16%	\$0	
	1186		2013	\$0	7	55.13%	\$0	
	1187		2012	\$0	7	42.88%	\$0	
	1188		2011	\$0	7	30.63%	\$0	
	1189		2010	\$0	7	18.38%	\$0	
	1190		2009	\$0	7	6.13%	\$0	
	1191		Fully Depreciated		\$0	7	0.00%	\$0
	1192	Total Misc. Equipment		\$0			\$0	
399	1193	Other Tangible Equipment	2015	\$0	7	89.29%	\$0	
	1194		2014	\$0	7	70.16%	\$0	
	1195		2013	\$0	7	55.13%	\$0	
	1196		2012	\$0	7	42.88%	\$0	
	1197		2011	\$0	7	30.63%	\$0	
	1198		2010	\$0	7	18.38%	\$0	
	1199		2009	\$0	7	6.13%	\$0	
	1200		Fully Depreciated		\$0	7	0.00%	\$0
	1201	Total Other Tang. Equipment		\$0			\$0	
	1202	Total Tangible Personal Property		\$0			\$0	

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
CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
	SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
19	ESU 7	6303	400,000	425,000	0	0	100	09	214106	
19	CENTRAL TECH COMMUNITY COLLEGE	7100	400,000	425,000	0	0	100	10	214110	
19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
19	**CONSOLIDATED**		0	0	0	0	100	99	213964	
19	CDE..ESU..SCH...FIRE....NRD		0	0	0	0	100	99	213959	
19	024...7...123(2) II 3 LP		400,000	425,000	0	0	100	99	213955	
64	COUNTY - NEMAHHA	500	325,000	875,000	0	0	100	#2	246934	
64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
64	SCH DIST AUBURN 29 BOND 2008		415,000	450,000	0	0	100	01	247057	
64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
64	NEMAHHA NRD	566	825,000	875,000	0	0	100	07	247012	
64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
64	SOUTHEAST COMMUNITY COLLEGE	563	825,000	875,000	0	0	100	10	247082	
64	AG SOCIETY	570	825,000	875,000	0	0	100	13	247096	
64	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99	247111	
64	CDEI.SCHIL.FIRE		0	0	0	0	100	99	247001	
64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
64	130I..29I..8		415,000	450,000	0	0	100	99	247127	
74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
74	NEMAHHA 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.