

## 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](http://www.revenue.nebraska.gov/PAD/index.html)

**Who Must File.** All public service entities, as defined by Neb. Rev. Stat. § 77-801.01, transacting business within Nebraska, or owning property in Nebraska must file a Nebraska Public Service Entity Report, Form 43, including all appropriate schedules prescribed by the Tax Commissioner.

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

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

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

**Email and Mailing Address.** The Form 43, applicable schedules, and supplemental information being sent electronically must be sent to the automated address: [pat.psu@nebraska.gov](mailto:pat.psu@nebraska.gov)

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

The signature page and any supplemental information being sent in paper 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:

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

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

<u>Fluid Pipelines</u>	
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

<u>Gas Pipelines</u>	
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

<u>Utilities</u>	
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

<u>Telecommunications</u>	
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><b>SIGN HERE</b> ◀ Signature of Officer _____ Date _____</p> <p>Print _____</p> <p>Title _____</p> <p>Phone _____</p> <p>E-mail _____</p>	<p>◀ Signature of Preparer _____ Date _____</p> <p>Print _____</p> <p>Title _____</p> <p>Phone _____</p> <p>E-mail _____</p>
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**Instructions**

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

Comments:



## Nebraska Schedule A - General Information

For Use By All Companies

**Form 43**  
Tax Year  
**2016**

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

### Company Information

Check all that apply:

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

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

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

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

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

What motivated the transaction?

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

Briefly, how was the transaction allocated?

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

### Parent Information

Business Name	Nebraska I.D. #	Is company publically traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: Ticker Symbol: _____ Year of IPO: _____ If no: List additional business(es) with control of public service entity
Street Address	Federal I.D. #	Year of Incorporation: _____
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-U - Allocation Factors

For Use By Utility 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-U - Allocation Factors

For Use By Utility 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	_____
<b>Total (value should match total CWIP)</b>	<b>\$0</b>
Amount of construction devoted to upgrades to plant	_____
Amount of constr. devoted to replacements to plant	_____
<b>Total (value should match total CWIP)</b>	<b>\$0</b>

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

### 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-U - Parent Financial Information**  
For Use By Utility 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	
<b>Balance Sheet</b>					
Current Assets					
1	Cash & Cash Equivalents				
2	Restricted Cash				
3	Short-Term Investments				
4	Accounts & Notes Receivable, Net				
5	Accounts & Notes Receivable from Affiliates, Net				
6	Inventories				
7	Regulatory Assets				
8	Deferred Tax Assets, Net				
9	Other Current Assets				
10	<b>Total Current Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Property, Plant & Equipment					
11	Land				
12	Right-of-Way				
13	Building & Improvements				
14	Pipelines				
15	Terminals Station Equipment				
16	Processing & Treating Assets				
17	Leases				
18	General Equipment				
19	Construction Work in Progress				
20	Plant Acquisition Adjustment				
21	Other				
22	(Less) Accumulated Depreciation & Depletion				
23	<b>Property, Plant &amp; Equipment, Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Non-Current & Other Assets					
24	Goodwill				
25	Other Intangible Assets, Net				
26	Long-Term Investments				
27	Non-Current Regulatory Assets				
28	Other Non-Current Assets				
29	<b>Total Non-Current &amp; Other Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
30	<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Current Liabilities					
31	Accounts & Notes Payable				
32	Accrued (Income)/Expenses, Net				
33	Current Payables to Affiliates				
34	Current Portion of Long-Term Debt				
35	Short-Term Debt				
36	Deferred Revenue				
37	Regulatory Liabilities				
38	Other Current Liabilities				
39	<b>Total Current Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Non-Current Liabilities					
40	Long-Term Capital Leases				
41	Long-Term Debt				
42	Deferred Tax Liabilities				
43	Non-Current Regulatory Liabilities				
44	Other Long-Term Liabilities				
45	<b>Total Non-Current Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
46	<b>Total Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Stockholders' Equity					
47	Common Stock				
48	Preferred Stock				
49	Additional Paid-in Capital				
50	Treasury Shares				
51	Retained Earnings				
52	Noncontrolling Interest in Consolidated Subsidiaries				
53	Accumulated Deficit				
54	Accumulated Other Comprehensive Income/(Loss)				
55	<b>Total Stockholders' Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



**Nebraska Schedule 7-U - Parent Financial Information**  
For Use By Utility 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	<b>Total Liabilities &amp; Stockholders' Equity</b>	\$0	\$0	\$0	
<b>Income Statement</b>					
57	Electric				
58	Gas				
59	Non-Regulated Energy				
60	Other Revenues				
61	<b>Total Operating Revenue, Net</b>	\$0	\$0	\$0	
	Net Operating Expenses				
62	Cost of Sales & Transportation Services				
63	Operations & Maintenance				
64	Gain on Sale of Operating Assets				
65	Selling, General, & Administrating				
66	Depreciation & Amortization				
67	Impairment of Long-Lived Assets				
68	General Taxes				
69	Other, Net				
70	<b>Total Operating Expenses</b>	\$0	\$0	\$0	
71	<b>Operating Income/(Loss)</b>	\$0	\$0	\$0	
	Other Income/(Expenses)				
72	Interest Income/(Expense), Net				
73	Interest Income/(Expenses) to Affiliates, Net				
74	Equity Earnings/(Losses) from Investment, Net				
75	Other Income/(Expenses), Net				
76	<b>Total Other Income/(Expenses)</b>	\$0	\$0	\$0	
77	<b>Total Income/(Loss) Before Income Taxes</b>	\$0	\$0	\$0	
78	Income Tax (Expense)/Benefit				
79	<b>Net Income/(Loss)</b>	\$0	\$0	\$0	
80	Less Net Income Attributable to Noncontrolling Interests				
81	<b>Net Income Attributable to Company</b>	\$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-U - Comparative Balance Sheet

Form 43

Tax Year

2016

For Use By Utility Companies  
Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 1 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
<b>Utility Plant</b>					
101	1	Plant in Service (Major Only)			
101.1	2	Property Under Capital Leases			
102	3	Plant Purchased or Sold			
103	4	Experimental Plant Unclassified (Major Only)			
103.1	5	Plant in Process of Reclass. (Nonmajor Only)			
104	6	Leased to Others			
105	7	Held for Future Use			
106	8	Completed Constr. Not Classified (Major Only)			
107	9	Construction Work in Progress			
114	10	Acquisition Adjustment			
118	11	Other Utility Plant			
120.1	12	Nuc. Fuel in Proc. of Ref., Conv., Enrich., & Fab. (Maj.)			
120.2	13	Nuc. Fuel Materials & Assem.-Stock Acct. (Maj.)			
120.3	14	Nuclear Fuel Assemblies in Reactor (Major)			
120.4	15	Spent Nuclear Fuel (Major Only)			
120.6	16	Nuclear Fuel Under Capital Leases (Major)			
	17	<b>Total Utility Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
108	18	Accum. Provision for Depr. of Utility Plant (Major)			
110	19	Accum. Prov. for Depr. and Amort. of Utility Plant (Nonmaj.)			
111	20	Accum. Provision for Amort. of Utility Plant (Maj.)			
115	21	Accum. Prov. for Amort. of Acquisition Adj. (Major)			
119	22	Accum. Prov. for Depr. and Amort. of Other Plant			
120.5	23	Accum. Prov. for Amort. of Nuclear Fuel Assem.			
	24	<b>Total Amortization and Depreciation</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	25	<b>Net Utility Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
116	26	Utility Plant Adjustments			
117	27	Gas Stored Underground-Noncurrent			
<b>Other Property &amp; Investments</b>					
121	28	Nonutility Property			
122	29	(Less) Accum. Provision for Depr. & Amor.			
123	30	Investments in Associated Companies (Major)			
123.1	31	Investments in Subsidiary Companies (Major)			
124	32	Other Investments			
125	33	Sinking Funds (Major Only)			
126	34	Depreciation Fund (Major Only)			
127	35	Amortization Fund-Federal (Major Only)			
128	36	Other Special Funds (Major Only)			
129	37	Special Funds (Nonmajor Only)			
175.1	38	Long-Term Portion of Derivative Assets			
176.1	39	Long-Term Portion of Der. Assets-Hedges			
	40	<b>Total Other Property &amp; Investments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Current &amp; Accrued Assets</b>					
130	41	Cash & Working Funds (Nonmajor Only)			
131	42	Cash (Major Only)			
132-134	43	Special Deposits (Major Only)			
135	44	Working Funds (Major Only)			
136	45	Temporary Cash Investments			
141	46	Notes Receivable			
142	47	Customer Accounts Receivable			
143	48	Other Accounts Receivable			
144	49	(Less) Accum. Prov. for Uncoll. Acnts-Credit			
145	50	Notes Rec. from Associated Companies			
146	51	Accounts Rec. from Associated Companies			
151	52	Fuel Stock (Major Only)			
152	53	Fuel Stock Exp. Undistributed (Major Only)			
153	54	Residuals (Elec) & Ext. Products (Major Only)			
154	55	Plant Material & Operating Supplies			
155	56	Merchandise (Major Only)			
156	57	Other Materials & Supplies (Major Only)			
157	58	Nuclear Materials Held for Sale (Major Only)			
158.1-158.2	59	Allowances			



# Nebraska Schedule 11-U - Comparative Balance Sheet

Form 43

Tax Year

2016

For Use By Utility Companies  
Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 1 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
	60	(Less) Noncurrent Portion of Allowances			
163	61	Stores Expense Undistributed (Major Only)			
164.1	62	Gas Stored Underground-Current			
164.2-164.3	63	Liq. Natural Gas Stored & Held for Processing			
165	64	Prepayments			
166-167	65	Advances for Gas			
171	66	Interest & Dividends Receivable (Major Only)			
172	67	Rents Receivable (Major Only)			
173	68	Accrued Utility Revenues (Major Only)			
174	69	Miscellaneous Current & Accrued Assets			
175	70	Derivative Instruments Assets			
175.1	71	(Less) Long Term Provision of Der. Instr. Assets			
176	72	Derivative Instruments Assets-Hedges			
176.1	73	(Less) Long Term Por. of Der. Instr. Assets-Hedges			
	74	<b>Total Current &amp; Accrued Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Deferred Debits</b>					
181	75	Unamortized Debt Expense			
182.1	76	Extraordinary Property Losses			
182.2	77	Unrecovered Plant & Regulatory Study Cost			
182.3	78	Other Regulatory Assets			
183	79	Prelim. Survey & Invest. Charges (Elec) (Major)			
183.1	80	Prelim. Natural Gas Survey & Invest. Charges			
183.2	81	Other Preliminary Survey & Investigation Charges			
184	82	Clearing Accounts (Major Only)			
185	83	Temporary Facilities (Major Only)			
186	84	Miscellaneous Deferred Debits			
187	85	Deferred Losses From Disposition of Utility Plant			
188	86	Research, Develop., & Demo. Exp. (Major)			
189	87	Unamortized Loss on Reacquired Debt			
190	88	Accumulated Deferred Income Taxes			
191	89	Unrecovered Purchase Gas Costs			
	90	<b>Total Deferred Debits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	91	<b>Total Assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Proprietary Capital</b>					
201	92	Common Stock Issued			
204	93	Preferred Stock Issued			
202,205	94	Capital Stock Subscribed (Major Only)			
203,206	95	Stock Liability for Conversion (Major Only)			
207	96	Premium on Capital Stock (Major Only)			
208-211	97	Other Paid-In Capital (Major Only)			
212	98	Installments Received on Capital Stock			
213	99	(Less) Discount on Capital Stock			
214	100	(Less) Capital Stock Expense			
215,215.1,216	101	Retained Earnings			
216.1	102	Unapp. Undistr. Subsidiary Earnings (Major)			
217	103	(Less) Reacquired Capital Stock			
218	104	Noncorporate Proprietorship (Nonmajor Only)			
219	105	Accumulated Other Comprehensive Income			
	106	<b>Total Proprietary Capital</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Long Term Debt</b>					
221	107	Bonds			
222	108	(Less) Reacquired Bonds (Major Only)			
223	109	Advances From Associated Companies			
224	110	Other Long-Term Debt			
225	111	Unamortized Premium on Long-Term Debt			
226	112	(Less) Unamort Discount on Long-Term Debt			
	113	<b>Total Long-Term Debt</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Noncurrent Liabilities</b>					
227	114	Obligations Under Capital Leases-Noncurrent			
228.1	115	Accum. Provision for Property Insurance			
228.2	116	Accum. Provision for Injuries & Damages			
228.3	117	Accum. Provision for Pensions & Benefits			



# Nebraska Schedule 11-U - Comparative Balance Sheet

For Use By Utility Companies  
Operating Information

**Form 43**  
**Tax Year**  
**2016**

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 1 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
228.4	118	Accum. Miscellaneous Operating Provision			
229	119	Accumulated Provision for Rate Refunds			
244.1	120	Long Term Portion of Der. Instruments Lia.			
245.1	121	Long Term Portion of Der. Instr. Lia.-Hedges			
230	122	Asset Retirement Obligations			
	123	<b>Total Other Noncurrent Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Current &amp; Accrues Liabilities</b>					
231	124	Notes Payable			
232	125	Accounts Payable			
233	126	Notes Payable to Associated Companies			
234	127	Accounts Payable to Associated Companies			
235	128	Customer Deposits			
236	129	Taxes Accrued			
237	130	Interest Accrued			
238	131	Dividends Declared (Major Only)			
239	132	Matured Long-Term Debt (Major Only)			
240	133	Matured Interest (Major Only)			
241	134	Tax Collections Payable (Major Only)			
242	135	Miscellaneous Current & Accrued Liabilities			
243	136	Obligations Under Capital Leases-Current			
244	137	Derivative Instruments Liabilities			
244.1	138	(Less) Long-Term Portion of Der. Instr. Lia.			
245	139	Derivative Instruments Liabilities-Hedges			
245.1	140	(Less) Long Term Port. of Der. Instr. Lia.-Hedges			
	141	<b>Total Current &amp; Accrued Liabilities</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Deferred Credits</b>					
252	142	Customer Advances of Construction			
255	143	Accum. Deferred Investments Tax Credits			
256	144	Deferred Gains from Dispos. of Utility Plant			
253	145	Other Deferred Credits			
254	146	Other Regulatory Liabilities			
257	147	Unamortized Gain on Reacquired Debt			
281	148	Accum. Def. Income Taxes-Accel. Amort.			
282	149	Accum. Deferred Income Taxes-Other Prop.			
283	150	Accumulated Deferred Income Taxes-Other			
	151	<b>Total Deferred Credits</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	152	<b>Total Liabilities &amp; Stockholder Equity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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-U - Plant In Service Detail

Form 43

Tax Year

2016

For Use By Utility Companies  
Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 1 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
<b>Intangible Plant</b>					
301	1	Organization			
302	2	Franchises & Consents			
303	3	Miscellaneous Intangible Plant			
	4	<b>Total Intangible Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Production Plant</b>					
Steam Production Plant					
310	5	Land & Land Rights			
311	6	Structures & Improvements			
312	7	Boiler Plant Equipment			
313	8	Engines & Engine Driven Generators			
314	9	Turbogenerator Units			
315	10	Accessory Electric Equipment			
316	11	Miscellaneous Power Plant Equipment			
317	12	Assets Retirement Cost for Steam Production			
	13	<b>Total Steam Production Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Nuclear Production Plant					
320	14	Land & Land Rights			
321	15	Structures & Improvements			
322	16	Reactor Plant Equipment			
323	17	Turbogenerator Units			
324	18	Accessory Electric Equipment			
325	19	Miscellaneous Power Plant Equipment			
326	20	Assets Retirement Cost for Nuclear Production			
	21	<b>Total Nuclear Production Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Hydraulic Production Plant					
330	22	Land & Land Rights			
331	23	Structures & Improvements			
332	24	Reservoirs, Dams, & Waterways			
333	25	Water Wheels, Turbines, & Generators			
334	26	Accessory Electric Equipment			
335	27	Miscellaneous Power Plant Equipment			
336	28	Roads, Railroads, & Bridges			
337	29	Asset Retirement Costs for Hydraulic Production			
	30	<b>Total Hydraulic Production</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Production Plant					
340	31	Land & Land Rights			
341	32	Structures & Improvements			
342	33	Fuel Holders, Products, & Accessories			
343	34	Prime Movers			
344	35	Generators			
345	36	Accessory Electric Equipment			
346	37	Miscellaneous Power Plant Equipment			
347	38	Asset Retirement Costs for Other Production			
348	39	Energy Storage Equipment			
	40	<b>Total Other Production Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	41	<b>Total Production Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transmission Plant</b>					
350	42	Land & Land Rights			
352	43	Structures & Improvements			
353	44	Station Equipment			
354	45	Towers & Fixtures			
355	46	Poles & Fixtures			
356	47	Overhead Conductors & Devices			
357	48	Underground Conduit			
358	49	Underground Conductors & Devices			
359	50	Roads & Trails			
359.1	51	Asset Retirement Cost for Transmission Plant			
	52	<b>Total Transmission Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Distribution Plant</b>					
360	53	Land & Land Rights			
361	54	Structures & Improvements			



## Nebraska Schedule 12-U - Plant In Service Detail

For Use By Utility Companies  
Operating Information

**Form 43**  
**Tax Year**  
**2016**

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 1 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
362	55	Station Equipment			
363	56	Storage Battery Equipment			
364	57	Poles, Towers, & Fixtures			
365	58	Overhead Conductors & Devices			
366	59	Underground Conduit			
367	60	Underground Conductors & Devices			
368	61	Line Transformers			
369	62	Services			
370	63	Meters			
371	64	Installations on Customer Premises			
372	65	Leased Property on Customer Premises			
373	66	Street Lighting & Signal Systems			
374	67	Asset Retirement Costs for Distribution Plant			
	68	<b>Total Distribution Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>Regional Transmission &amp; Market Oper. Plant</b>			
380	69	Land & Land Rights			
381	70	Structures & Improvements			
382	71	Computer Hardware			
383	72	Computer Software			
384	73	Communication Equipment			
385	74	Misc. Regional Trans. & Market Operating Plant			
386	75	Asset Retire. Cost for Trans. and Mkt. Oper. Plt.			
	76	<b>Total Regional Trans. &amp; Mkt. Operation Plt.</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>General Plant</b>			
389	77	Land & Land Rights			
390	78	Structures & Improvements			
391	79	Office Furniture & Equipment			
392	80	Transportation Equipment			
393	81	Stores Equipment			
394	82	Tools, Shop, & Garage Equipment			
395	83	Laboratory Equipment			
396	84	Power Operated Equipment			
397	85	Communication Equipment			
398	86	Miscellaneous Equipment			
399	87	Other Tangible Property			
399.1	88	Asset Retirement Cost for General Plant			
	89	<b>Total General Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	90	<b>Total Plant</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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-U - Comparative Income Statement

Form 43

Tax Year

2016

For Use By Utility Companies  
Operating Information

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 1 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
<b>Operating Revenues</b>					
Sales of Electricity					
440	1	Residential Sales			
442	2	Commercial & Industrial Sales			
444	3	Public Street & Highway Lighting			
445	4	Other Sales to Public Authorities			
446	5	Sales to Railroads & Railways			
447	6	Sales for Resale			
448	7	Interdepartmental Sales			
449	8	Other Sales (Nonmajor Only)			
449.1	9	(Less) Provision for Rate Refunds			
	10	<b>Total Sales of Electricity</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Operating Revenues					
450	11	Forfeited Discounts			
451	12	Miscellaneous Service Revenues			
453	13	Sales of Water & Water Power			
454	14	Rent from Electric Property			
455	15	Interdepartmental Rents			
456	16	Other Electric Revenues			
456.1	17	Revenues from Trans. of Electricity of Others			
457.1	18	Regional Control Service Revenues			
457.2	19	Miscellaneous Service Revenues			
	20	<b>Total Other Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
400	21	<b>Total Electric Operating Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses</b>					
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 Accrued 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			
	43	<b>Total Utility Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	44	<b>Net Utility Operating Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Income &amp; Deductions</b>					
Other Income					
415	45	Revenues from Merch., Jobbing, & Contract Work			
416	46	(Less) Cost & Exp. of Merch., Job, & Cont. Work			
417	47	Revenues from Nonutility Operations			
417.1	48	(Less) Expenses from Nonutility Operations			
418	49	Nonoperation Rental Income			
418.1	50	Equity in Earnings of Subsidiary Companies			
419	51	Interest & Dividend Income			
419.1	52	Allowance for Other Funds Used During Constr.			
421	53	Miscellaneous Nonoperation Income			
421.1	54	Gain on Disposition of Property			
	55	<b>Total Other Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Other Income Deductions					



# Nebraska Schedule 13-U - Comparative Income Statement

For Use By Utility Companies  
Operating Information

**Form 43**  
**Tax Year**  
**2016**

Name of Business		Address of Business	City	State	Company Number
0		0	0	0	0
Form 1 Account Number	Line Number	Account Title	Year End Balance 2015	Year End Balance 2014	Year End Balance 2013
421.2	56	Loss of Disposition of Property			
425	57	Miscellaneous Amortization			
426.1	58	Donations			
426.2	59	Life Insurance			
426.3	60	Penalties			
426.4	61	Expend. for Certain Civic, Polit, & Related Act.			
426.5	62	Other Deduction			
	63	<b>Total Other Income Deductions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		Taxes App. to Other Income & Deductions			
408.2	64	Taxes Other Than Income Taxes			
409.2	65	Income Taxes-Other Income and Deductions			
409.3	66	Income Taxes-Extraordinary Items			
410.2	67	Provisions for Defer. Inc. Tax., Other Inc., & Deed			
411.2	68	(Less) Provisions for Deferred Income Taxes-Cr.			
411.5	69	Investment Tax Credit Adjustment-Net			
420	70	(Less) Investment Tax Credits			
	71	<b>Total Taxes App. to Other Income &amp; Deductions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	72	<b>Net Other Income &amp; Deductions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest Charges</b>					
427	73	Interest on Long-Term Debt			
428	74	Amortization of Debt Discount & Expense			
428.1	75	Amortization of Loss of Reacquired Debt			
429	76	(Less) Amortization of Premium on Debt-Cr.			
429.1	77	(Less) Amort. of Gain on Reacquired Debt-Cr.			
430	78	Interest on Debt to Associated Companies			
431	79	Other Interest Expenses			
432	80	(Less) Allow. for Bor. Funds Used During Constr.-Cr.			
	81	<b>Net Interest Charges</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	82	<b>Income Before Extraordinary Items</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Extraordinary Items</b>					
434	83	Extraordinary Income			
435	84	(Less) Extraordinary Deductions			
	85	<b>Net Extraordinary Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
409	86	(Less) Income Taxes-Federal & Other			
	87	<b>Extraordinary Items after Taxes</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	88	<b>Net Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
312	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	<b>Total Boiler Plant Equipment</b>		<b>\$0</b>			<b>\$0</b>
313	23	Engines & Engine Driven Generators	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	<b>Total Engines &amp; Eng. Driven Gen.</b>		<b>\$0</b>			<b>\$0</b>
314	45	Turbogenerator Units	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-U - Detail Net Book Personal Property

For Use By Utility 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 1 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	<b>Total Turbogenerator Units</b>		<b>\$0</b>			<b>\$0</b>
315	67	Accessory Electric 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	<b>Total Accessory Electric Equip.</b>		<b>\$0</b>			<b>\$0</b>
316	89	Misc. Power Plant 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	<b>Total Misc. Power Plant Equip.</b>		<b>\$0</b>			<b>\$0</b>
322	111	Reactor Plant Equipment	2015	\$0	15	95.00%	\$0
	112		2014	\$0	15	85.50%	\$0
	113		2013	\$0	15	76.95%	\$0
	114		2012	\$0	15	69.25%	\$0
	115		2011	\$0	15	62.32%	\$0
	116		2010	\$0	15	56.09%	\$0
	117		2009	\$0	15	50.19%	\$0
	118		2008	\$0	15	44.29%	\$0
	119		2007	\$0	15	38.38%	\$0
	120		2006	\$0	15	32.48%	\$0
	121		2005	\$0	15	26.57%	\$0
	122		2004	\$0	15	20.67%	\$0
	123		2003	\$0	15	14.76%	\$0
	124		2002	\$0	15	8.86%	\$0



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 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	15	2.95%	\$0
	126		Fully Depreciated	\$0	15	0.00%	\$0
	127	<b>Total Reactor Plant Equipment</b>		<b>\$0</b>			<b>\$0</b>
323	128	Turbogenerator Units	2015	\$0	15	95.00%	\$0
	129		2014	\$0	15	85.50%	\$0
	130		2013	\$0	15	76.95%	\$0
	131		2012	\$0	15	69.25%	\$0
	132		2011	\$0	15	62.32%	\$0
	133		2010	\$0	15	56.09%	\$0
	134		2009	\$0	15	50.19%	\$0
	135		2008	\$0	15	44.29%	\$0
	136		2007	\$0	15	38.38%	\$0
	137		2006	\$0	15	32.48%	\$0
	138		2005	\$0	15	26.57%	\$0
	139		2004	\$0	15	20.67%	\$0
	140		2003	\$0	15	14.76%	\$0
	141		2002	\$0	15	8.86%	\$0
	142		2001	\$0	15	2.95%	\$0
			143	Fully Depreciated		\$0	15
	144	<b>Total Turbogenerator Units</b>		<b>\$0</b>			<b>\$0</b>
324	145	Accessory Electric Equipment	2015	\$0	15	95.00%	\$0
	146		2014	\$0	15	85.50%	\$0
	147		2013	\$0	15	76.95%	\$0
	148		2012	\$0	15	69.25%	\$0
	149		2011	\$0	15	62.32%	\$0
	150		2010	\$0	15	56.09%	\$0
	151		2009	\$0	15	50.19%	\$0
	152		2008	\$0	15	44.29%	\$0
	153		2007	\$0	15	38.38%	\$0
	154		2006	\$0	15	32.48%	\$0
	155		2005	\$0	15	26.57%	\$0
	156		2004	\$0	15	20.67%	\$0
	157		2003	\$0	15	14.76%	\$0
	158		2002	\$0	15	8.86%	\$0
	159		2001	\$0	15	2.95%	\$0
			160	Fully Depreciated		\$0	15
	161	<b>Total Accessory Electric Equip.</b>		<b>\$0</b>			<b>\$0</b>
325	162	Misc. Power Plant Equipment	2015	\$0	15	95.00%	\$0
	163		2014	\$0	15	85.50%	\$0
	164		2013	\$0	15	76.95%	\$0
	165		2012	\$0	15	69.25%	\$0
	166		2011	\$0	15	62.32%	\$0
	167		2010	\$0	15	56.09%	\$0
	168		2009	\$0	15	50.19%	\$0
	169		2008	\$0	15	44.29%	\$0
	170		2007	\$0	15	38.38%	\$0
	171		2006	\$0	15	32.48%	\$0
	172		2005	\$0	15	26.57%	\$0
	173		2004	\$0	15	20.67%	\$0
	174		2003	\$0	15	14.76%	\$0
	175		2002	\$0	15	8.86%	\$0
	176		2001	\$0	15	2.95%	\$0
			177	Fully Depreciated		\$0	15
	178	<b>Total Misc. Power Plant Equip.</b>		<b>\$0</b>			<b>\$0</b>
333	179	Water Wheels, Turbines, & Generators	2015	\$0	20	96.25%	\$0
	180		2014	\$0	20	89.03%	\$0
	181		2013	\$0	20	82.35%	\$0
	182		2012	\$0	20	76.18%	\$0
	183		2011	\$0	20	70.46%	\$0
	184		2010	\$0	20	65.18%	\$0
	185		2009	\$0	20	60.29%	\$0
	186		2008	\$0	20	55.77%	\$0



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	187		2007	\$0	20	51.31%	\$0
	188		2006	\$0	20	46.85%	\$0
	189		2005	\$0	20	42.38%	\$0
	190		2004	\$0	20	37.92%	\$0
	191		2003	\$0	20	33.46%	\$0
	192		2002	\$0	20	29.00%	\$0
	193		2001	\$0	20	24.54%	\$0
	194		2000	\$0	20	20.08%	\$0
	195		1999	\$0	20	15.62%	\$0
	196		1998	\$0	20	11.15%	\$0
	197		1997	\$0	20	6.69%	\$0
	198		1996	\$0	20	2.23%	\$0
	199		Fully Depreciated	\$0	20	0.00%	\$0
	200	<b>Total Water Wheels, Trub., &amp; Gen.</b>		<b>\$0</b>			<b>\$0</b>
334	201	Accessory Electric Equipment	2015	\$0	20	96.25%	\$0
	202		2014	\$0	20	89.03%	\$0
	203		2013	\$0	20	82.35%	\$0
	204		2012	\$0	20	76.18%	\$0
	205		2011	\$0	20	70.46%	\$0
	206		2010	\$0	20	65.18%	\$0
	207		2009	\$0	20	60.29%	\$0
	208		2008	\$0	20	55.77%	\$0
	209		2007	\$0	20	51.31%	\$0
	210		2006	\$0	20	46.85%	\$0
	211		2005	\$0	20	42.38%	\$0
	212		2004	\$0	20	37.92%	\$0
	213		2003	\$0	20	33.46%	\$0
	214		2002	\$0	20	29.00%	\$0
	215		2001	\$0	20	24.54%	\$0
	216		2000	\$0	20	20.08%	\$0
	217		1999	\$0	20	15.62%	\$0
	218		1998	\$0	20	11.15%	\$0
	219		1997	\$0	20	6.69%	\$0
	220		1996	\$0	20	2.23%	\$0
	221	Fully Depreciated	\$0	20	0.00%	\$0	
	222	<b>Total Accessory Electric Equip.</b>		<b>\$0</b>			<b>\$0</b>
335	223	Misc. Power Plant Equipment	2015	\$0	20	96.25%	\$0
	224		2014	\$0	20	89.03%	\$0
	225		2013	\$0	20	82.35%	\$0
	226		2012	\$0	20	76.18%	\$0
	227		2011	\$0	20	70.46%	\$0
	228		2010	\$0	20	65.18%	\$0
	229		2009	\$0	20	60.29%	\$0
	230		2008	\$0	20	55.77%	\$0
	231		2007	\$0	20	51.31%	\$0
	232		2006	\$0	20	46.85%	\$0
	233		2005	\$0	20	42.38%	\$0
	234		2004	\$0	20	37.92%	\$0
	235		2003	\$0	20	33.46%	\$0
	236		2002	\$0	20	29.00%	\$0
	237		2001	\$0	20	24.54%	\$0
	238		2000	\$0	20	20.08%	\$0
	239		1999	\$0	20	15.62%	\$0
	240		1998	\$0	20	11.15%	\$0
	241		1997	\$0	20	6.69%	\$0
	242		1996	\$0	20	2.23%	\$0
	243	Fully Depreciated	\$0	20	0.00%	\$0	
	244	<b>Total Misc. Power Plant Equip.</b>		<b>\$0</b>			<b>\$0</b>
342	245	Fuel Holders, Products, & Accessories	2015	\$0	20	96.25%	\$0
	246		2014	\$0	20	89.03%	\$0
	247		2013	\$0	20	82.35%	\$0
	248		2012	\$0	20	76.18%	\$0



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	249		2011	\$0	20	70.46%	\$0
	250		2010	\$0	20	65.18%	\$0
	251		2009	\$0	20	60.29%	\$0
	252		2008	\$0	20	55.77%	\$0
	253		2007	\$0	20	51.31%	\$0
	254		2006	\$0	20	46.85%	\$0
	255		2005	\$0	20	42.38%	\$0
	256		2004	\$0	20	37.92%	\$0
	257		2003	\$0	20	33.46%	\$0
	258		2002	\$0	20	29.00%	\$0
	259		2001	\$0	20	24.54%	\$0
	260		2000	\$0	20	20.08%	\$0
	261		1999	\$0	20	15.62%	\$0
	262		1998	\$0	20	11.15%	\$0
	263		1997	\$0	20	6.69%	\$0
	264		1996	\$0	20	2.23%	\$0
	265		Fully Depreciated	\$0	20	0.00%	\$0
	266	<b>Total Fuel Holders, Prod., &amp; Acc.</b>		<b>\$0</b>			<b>\$0</b>
343	267	Prime Movers	2015	\$0	20	96.25%	\$0
	268		2014	\$0	20	89.03%	\$0
	269		2013	\$0	20	82.35%	\$0
	270		2012	\$0	20	76.18%	\$0
	271		2011	\$0	20	70.46%	\$0
	272		2010	\$0	20	65.18%	\$0
	273		2009	\$0	20	60.29%	\$0
	274		2008	\$0	20	55.77%	\$0
	275		2007	\$0	20	51.31%	\$0
	276		2006	\$0	20	46.85%	\$0
	277		2005	\$0	20	42.38%	\$0
	278		2004	\$0	20	37.92%	\$0
	279		2003	\$0	20	33.46%	\$0
	280		2002	\$0	20	29.00%	\$0
	281		2001	\$0	20	24.54%	\$0
	282		2000	\$0	20	20.08%	\$0
	283		1999	\$0	20	15.62%	\$0
	284		1998	\$0	20	11.15%	\$0
	285		1997	\$0	20	6.69%	\$0
	286		1996	\$0	20	2.23%	\$0
	287		Fully Depreciated	\$0	20	0.00%	\$0
	288	<b>Total Prime Movers</b>		<b>\$0</b>			<b>\$0</b>
344	289	Generators	2015	\$0	20	96.25%	\$0
	290		2014	\$0	20	89.03%	\$0
	291		2013	\$0	20	82.35%	\$0
	292		2012	\$0	20	76.18%	\$0
	293		2011	\$0	20	70.46%	\$0
	294		2010	\$0	20	65.18%	\$0
	295		2009	\$0	20	60.29%	\$0
	296		2008	\$0	20	55.77%	\$0
	297		2007	\$0	20	51.31%	\$0
	298		2006	\$0	20	46.85%	\$0
	299		2005	\$0	20	42.38%	\$0
	300		2004	\$0	20	37.92%	\$0
	301		2003	\$0	20	33.46%	\$0
	302		2002	\$0	20	29.00%	\$0
	303		2001	\$0	20	24.54%	\$0
	304		2000	\$0	20	20.08%	\$0
	305		1999	\$0	20	15.62%	\$0
	306		1998	\$0	20	11.15%	\$0
	307		1997	\$0	20	6.69%	\$0
	308		1996	\$0	20	2.23%	\$0
	309		Fully Depreciated	\$0	20	0.00%	\$0
	310	<b>Total Generators</b>		<b>\$0</b>			<b>\$0</b>



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
345	311	Accessory Electric Equipment	2015	\$0	20	96.25%	\$0
	312		2014	\$0	20	89.03%	\$0
	313		2013	\$0	20	82.35%	\$0
	314		2012	\$0	20	76.18%	\$0
	315		2011	\$0	20	70.46%	\$0
	316		2010	\$0	20	65.18%	\$0
	317		2009	\$0	20	60.29%	\$0
	318		2008	\$0	20	55.77%	\$0
	319		2007	\$0	20	51.31%	\$0
	320		2006	\$0	20	46.85%	\$0
	321		2005	\$0	20	42.38%	\$0
	322		2004	\$0	20	37.92%	\$0
	323		2003	\$0	20	33.46%	\$0
	324		2002	\$0	20	29.00%	\$0
	325		2001	\$0	20	24.54%	\$0
	326		2000	\$0	20	20.08%	\$0
	327		1999	\$0	20	15.62%	\$0
	328		1998	\$0	20	11.15%	\$0
	329		1997	\$0	20	6.69%	\$0
	330		1996	\$0	20	2.23%	\$0
	331	Fully Depreciated	\$0	20	0.00%	\$0	
	332	<b>Total Accessory Electric Equip.</b>		<b>\$0</b>			<b>\$0</b>
346	333	Misc. Power Plant Equipment	2015	\$0	20	96.25%	\$0
	334		2014	\$0	20	89.03%	\$0
	335		2013	\$0	20	82.35%	\$0
	336		2012	\$0	20	76.18%	\$0
	337		2011	\$0	20	70.46%	\$0
	338		2010	\$0	20	65.18%	\$0
	339		2009	\$0	20	60.29%	\$0
	340		2008	\$0	20	55.77%	\$0
	341		2007	\$0	20	51.31%	\$0
	342		2006	\$0	20	46.85%	\$0
	343		2005	\$0	20	42.38%	\$0
	344		2004	\$0	20	37.92%	\$0
	345		2003	\$0	20	33.46%	\$0
	346		2002	\$0	20	29.00%	\$0
	347		2001	\$0	20	24.54%	\$0
	348		2000	\$0	20	20.08%	\$0
	349		1999	\$0	20	15.62%	\$0
	350		1998	\$0	20	11.15%	\$0
	351		1997	\$0	20	6.69%	\$0
	352		1996	\$0	20	2.23%	\$0
	353	Fully Depreciated	\$0	20	0.00%	\$0	
	354	<b>Total Misc. Power Plant Equip.</b>		<b>\$0</b>			<b>\$0</b>
348	355	Energy Storage Equipment	2015	\$0	20	96.25%	\$0
	356		2014	\$0	20	89.03%	\$0
	357		2013	\$0	20	82.35%	\$0
	358		2012	\$0	20	76.18%	\$0
	359		2011	\$0	20	70.46%	\$0
	360		2010	\$0	20	65.18%	\$0
	361		2009	\$0	20	60.29%	\$0
	362		2008	\$0	20	55.77%	\$0
	363		2007	\$0	20	51.31%	\$0
	364		2006	\$0	20	46.85%	\$0
	365		2005	\$0	20	42.38%	\$0
	366		2004	\$0	20	37.92%	\$0
	367		2003	\$0	20	33.46%	\$0
	368		2002	\$0	20	29.00%	\$0
	369		2001	\$0	20	24.54%	\$0
	370		2000	\$0	20	20.08%	\$0
	371		1999	\$0	20	15.62%	\$0



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	372		1998	\$0	20	11.15%	\$0
	373		1997	\$0	20	6.69%	\$0
	374		1996	\$0	20	2.23%	\$0
	375		Fully Depreciated	\$0	20	0.00%	\$0
	376	<b>Total Energy Storage Equip.</b>		<b>\$0</b>			<b>\$0</b>
353	377	Station Equipment	2015	\$0	20	96.25%	\$0
	378		2014	\$0	20	89.03%	\$0
	379		2013	\$0	20	82.35%	\$0
	380		2012	\$0	20	76.18%	\$0
	381		2011	\$0	20	70.46%	\$0
	382		2010	\$0	20	65.18%	\$0
	383		2009	\$0	20	60.29%	\$0
	384		2008	\$0	20	55.77%	\$0
	385		2007	\$0	20	51.31%	\$0
	386		2006	\$0	20	46.85%	\$0
	387		2005	\$0	20	42.38%	\$0
	388		2004	\$0	20	37.92%	\$0
	389		2003	\$0	20	33.46%	\$0
	390		2002	\$0	20	29.00%	\$0
	391		2001	\$0	20	24.54%	\$0
	392		2000	\$0	20	20.08%	\$0
	393		1999	\$0	20	15.62%	\$0
	394		1998	\$0	20	11.15%	\$0
	395		1997	\$0	20	6.69%	\$0
	396		1996	\$0	20	2.23%	\$0
	397		Fully Depreciated	\$0	20	0.00%	\$0
	398	<b>Total Station Equipment</b>		<b>\$0</b>			<b>\$0</b>
354	399	Towers & Fixtures	2015	\$0	20	96.25%	\$0
	400		2014	\$0	20	89.03%	\$0
	401		2013	\$0	20	82.35%	\$0
	402		2012	\$0	20	76.18%	\$0
	403		2011	\$0	20	70.46%	\$0
	404		2010	\$0	20	65.18%	\$0
	405		2009	\$0	20	60.29%	\$0
	406		2008	\$0	20	55.77%	\$0
	407		2007	\$0	20	51.31%	\$0
	408		2006	\$0	20	46.85%	\$0
	409		2005	\$0	20	42.38%	\$0
	410		2004	\$0	20	37.92%	\$0
	411		2003	\$0	20	33.46%	\$0
	412		2002	\$0	20	29.00%	\$0
	413		2001	\$0	20	24.54%	\$0
	414		2000	\$0	20	20.08%	\$0
	415		1999	\$0	20	15.62%	\$0
	416		1998	\$0	20	11.15%	\$0
	417		1997	\$0	20	6.69%	\$0
	418		1996	\$0	20	2.23%	\$0
	419		Fully Depreciated	\$0	20	0.00%	\$0
	420	<b>Total Towers &amp; Fixtures</b>		<b>\$0</b>			<b>\$0</b>
355	421	Poles & Fixtures	2015	\$0	20	96.25%	\$0
	422		2014	\$0	20	89.03%	\$0
	423		2013	\$0	20	82.35%	\$0
	424		2012	\$0	20	76.18%	\$0
	425		2011	\$0	20	70.46%	\$0
	426		2010	\$0	20	65.18%	\$0
	427		2009	\$0	20	60.29%	\$0
	428		2008	\$0	20	55.77%	\$0
	429		2007	\$0	20	51.31%	\$0
	430		2006	\$0	20	46.85%	\$0
	431		2005	\$0	20	42.38%	\$0
	432		2004	\$0	20	37.92%	\$0
	433		2003	\$0	20	33.46%	\$0

## Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	434		2002	\$0	20	29.00%	\$0
	435		2001	\$0	20	24.54%	\$0
	436		2000	\$0	20	20.08%	\$0
	437		1999	\$0	20	15.62%	\$0
	438		1998	\$0	20	11.15%	\$0
	439		1997	\$0	20	6.69%	\$0
	440		1996	\$0	20	2.23%	\$0
	441		Fully Depreciated	\$0	20	0.00%	\$0
	442	<b>Total Poles &amp; Fixtures</b>		<b>\$0</b>			<b>\$0</b>
356	443	Overhead Conductors & Devices	2015	\$0	20	96.25%	\$0
	444		2014	\$0	20	89.03%	\$0
	445		2013	\$0	20	82.35%	\$0
	446		2012	\$0	20	76.18%	\$0
	447		2011	\$0	20	70.46%	\$0
	448		2010	\$0	20	65.18%	\$0
	449		2009	\$0	20	60.29%	\$0
	450		2008	\$0	20	55.77%	\$0
	451		2007	\$0	20	51.31%	\$0
	452		2006	\$0	20	46.85%	\$0
	453		2005	\$0	20	42.38%	\$0
	454		2004	\$0	20	37.92%	\$0
	455		2003	\$0	20	33.46%	\$0
	456		2002	\$0	20	29.00%	\$0
	457		2001	\$0	20	24.54%	\$0
	458		2000	\$0	20	20.08%	\$0
	459		1999	\$0	20	15.62%	\$0
	460		1998	\$0	20	11.15%	\$0
	461		1997	\$0	20	6.69%	\$0
	462		1996	\$0	20	2.23%	\$0
	463		Fully Depreciated	\$0	20	0.00%	\$0
	464	<b>Total Overhead Cond. &amp; Devices</b>		<b>\$0</b>			<b>\$0</b>
357	465	Underground Conduit	2015	\$0	20	96.25%	\$0
	466		2014	\$0	20	89.03%	\$0
	467		2013	\$0	20	82.35%	\$0
	468		2012	\$0	20	76.18%	\$0
	469		2011	\$0	20	70.46%	\$0
	470		2010	\$0	20	65.18%	\$0
	471		2009	\$0	20	60.29%	\$0
	472		2008	\$0	20	55.77%	\$0
	473		2007	\$0	20	51.31%	\$0
	474		2006	\$0	20	46.85%	\$0
	475		2005	\$0	20	42.38%	\$0
	476		2004	\$0	20	37.92%	\$0
	477		2003	\$0	20	33.46%	\$0
	478		2002	\$0	20	29.00%	\$0
	479		2001	\$0	20	24.54%	\$0
	480		2000	\$0	20	20.08%	\$0
	481		1999	\$0	20	15.62%	\$0
	482		1998	\$0	20	11.15%	\$0
	483		1997	\$0	20	6.69%	\$0
	484		1996	\$0	20	2.23%	\$0
	485		Fully Depreciated	\$0	20	0.00%	\$0
	486	<b>Total Underground Conduit</b>		<b>\$0</b>			<b>\$0</b>
358	487	Underground Conductors & Devices	2015	\$0	20	96.25%	\$0
	488		2014	\$0	20	89.03%	\$0
	489		2013	\$0	20	82.35%	\$0
	490		2012	\$0	20	76.18%	\$0
	491		2011	\$0	20	70.46%	\$0
	492		2010	\$0	20	65.18%	\$0
	493		2009	\$0	20	60.29%	\$0
	494		2008	\$0	20	55.77%	\$0
	495		2007	\$0	20	51.31%	\$0



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	496		2006	\$0	20	46.85%	\$0
	497		2005	\$0	20	42.38%	\$0
	498		2004	\$0	20	37.92%	\$0
	499		2003	\$0	20	33.46%	\$0
	500		2002	\$0	20	29.00%	\$0
	501		2001	\$0	20	24.54%	\$0
	502		2000	\$0	20	20.08%	\$0
	503		1999	\$0	20	15.62%	\$0
	504		1998	\$0	20	11.15%	\$0
	505		1997	\$0	20	6.69%	\$0
	506		1996	\$0	20	2.23%	\$0
	507		Fully Depreciated	\$0	20	0.00%	\$0
	508	<b>Total Underground Conduct. &amp; Dev.</b>		<b>\$0</b>			<b>\$0</b>
362	509	Station Equipment	2015	\$0	20	96.25%	\$0
	510		2014	\$0	20	89.03%	\$0
	511		2013	\$0	20	82.35%	\$0
	512		2012	\$0	20	76.18%	\$0
	513		2011	\$0	20	70.46%	\$0
	514		2010	\$0	20	65.18%	\$0
	515		2009	\$0	20	60.29%	\$0
	516		2008	\$0	20	55.77%	\$0
	517		2007	\$0	20	51.31%	\$0
	518		2006	\$0	20	46.85%	\$0
	519		2005	\$0	20	42.38%	\$0
	520		2004	\$0	20	37.92%	\$0
	521		2003	\$0	20	33.46%	\$0
	522		2002	\$0	20	29.00%	\$0
	523		2001	\$0	20	24.54%	\$0
	524		2000	\$0	20	20.08%	\$0
	525		1999	\$0	20	15.62%	\$0
	526		1998	\$0	20	11.15%	\$0
	527		1997	\$0	20	6.69%	\$0
	528		1996	\$0	20	2.23%	\$0
	529		Fully Depreciated	\$0	20	0.00%	\$0
	530	<b>Total Station Equipment</b>		<b>\$0</b>			<b>\$0</b>
363	531	Storage Battery Equipment	2015	\$0	20	96.25%	\$0
	532		2014	\$0	20	89.03%	\$0
	533		2013	\$0	20	82.35%	\$0
	534		2012	\$0	20	76.18%	\$0
	535		2011	\$0	20	70.46%	\$0
	536		2010	\$0	20	65.18%	\$0
	537		2009	\$0	20	60.29%	\$0
	538		2008	\$0	20	55.77%	\$0
	539		2007	\$0	20	51.31%	\$0
	540		2006	\$0	20	46.85%	\$0
	541		2005	\$0	20	42.38%	\$0
	542		2004	\$0	20	37.92%	\$0
	543		2003	\$0	20	33.46%	\$0
	544		2002	\$0	20	29.00%	\$0
	545		2001	\$0	20	24.54%	\$0
	546		2000	\$0	20	20.08%	\$0
	547		1999	\$0	20	15.62%	\$0
	548		1998	\$0	20	11.15%	\$0
	549		1997	\$0	20	6.69%	\$0
	550		1996	\$0	20	2.23%	\$0
	551		Fully Depreciated	\$0	20	0.00%	\$0
	552	<b>Total Storage Battery Equip.</b>		<b>\$0</b>			<b>\$0</b>
364	553	Poles, Towers, & Fixtures	2015	\$0	20	96.25%	\$0
	554		2014	\$0	20	89.03%	\$0
	555		2013	\$0	20	82.35%	\$0
	556		2012	\$0	20	76.18%	\$0
	557		2011	\$0	20	70.46%	\$0



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	558		2010	\$0	20	65.18%	\$0
	559		2009	\$0	20	60.29%	\$0
	560		2008	\$0	20	55.77%	\$0
	561		2007	\$0	20	51.31%	\$0
	562		2006	\$0	20	46.85%	\$0
	563		2005	\$0	20	42.38%	\$0
	564		2004	\$0	20	37.92%	\$0
	565		2003	\$0	20	33.46%	\$0
	566		2002	\$0	20	29.00%	\$0
	567		2001	\$0	20	24.54%	\$0
	568		2000	\$0	20	20.08%	\$0
	569		1999	\$0	20	15.62%	\$0
	570		1998	\$0	20	11.15%	\$0
	571		1997	\$0	20	6.69%	\$0
	572		1996	\$0	20	2.23%	\$0
	573		Fully Depreciated	\$0	20	0.00%	\$0
	574	<b>Total Poles, Towers, &amp; Fixtures</b>		<b>\$0</b>			<b>\$0</b>
365	575	Overhead Conductors & Devices	2015	\$0	20	96.25%	\$0
	576		2014	\$0	20	89.03%	\$0
	577		2013	\$0	20	82.35%	\$0
	578		2012	\$0	20	76.18%	\$0
	579		2011	\$0	20	70.46%	\$0
	580		2010	\$0	20	65.18%	\$0
	581		2009	\$0	20	60.29%	\$0
	582		2008	\$0	20	55.77%	\$0
	583		2007	\$0	20	51.31%	\$0
	584		2006	\$0	20	46.85%	\$0
	585		2005	\$0	20	42.38%	\$0
	586		2004	\$0	20	37.92%	\$0
	587		2003	\$0	20	33.46%	\$0
	588		2002	\$0	20	29.00%	\$0
	589		2001	\$0	20	24.54%	\$0
	590		2000	\$0	20	20.08%	\$0
	591		1999	\$0	20	15.62%	\$0
	592		1998	\$0	20	11.15%	\$0
	593		1997	\$0	20	6.69%	\$0
	594		1996	\$0	20	2.23%	\$0
	595		Fully Depreciated	\$0	20	0.00%	\$0
	596	<b>Total Overhead Cond. &amp; Devices</b>		<b>\$0</b>			<b>\$0</b>
366	597	Underground Conduit	2015	\$0	20	96.25%	\$0
	598		2014	\$0	20	89.03%	\$0
	599		2013	\$0	20	82.35%	\$0
	600		2012	\$0	20	76.18%	\$0
	601		2011	\$0	20	70.46%	\$0
	602		2010	\$0	20	65.18%	\$0
	603		2009	\$0	20	60.29%	\$0
	604		2008	\$0	20	55.77%	\$0
	605		2007	\$0	20	51.31%	\$0
	606		2006	\$0	20	46.85%	\$0
	607		2005	\$0	20	42.38%	\$0
	608		2004	\$0	20	37.92%	\$0
	609		2003	\$0	20	33.46%	\$0
	610		2002	\$0	20	29.00%	\$0
	611		2001	\$0	20	24.54%	\$0
	612		2000	\$0	20	20.08%	\$0
	613		1999	\$0	20	15.62%	\$0
	614		1998	\$0	20	11.15%	\$0
	615		1997	\$0	20	6.69%	\$0
	616		1996	\$0	20	2.23%	\$0
	617		Fully Depreciated	\$0	20	0.00%	\$0
	618	<b>Total Underground Conduit</b>		<b>\$0</b>			<b>\$0</b>
367	619	Underground Conductors & Devic.	2015	\$0	20	96.25%	\$0

# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility Companies - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business		City	State	Company Number	
0		0		0	0	0	
FERC Form 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	620		2014	\$0	20	89.03%	\$0
	621		2013	\$0	20	82.35%	\$0
	622		2012	\$0	20	76.18%	\$0
	623		2011	\$0	20	70.46%	\$0
	624		2010	\$0	20	65.18%	\$0
	625		2009	\$0	20	60.29%	\$0
	626		2008	\$0	20	55.77%	\$0
	627		2007	\$0	20	51.31%	\$0
	628		2006	\$0	20	46.85%	\$0
	629		2005	\$0	20	42.38%	\$0
	630		2004	\$0	20	37.92%	\$0
	631		2003	\$0	20	33.46%	\$0
	632		2002	\$0	20	29.00%	\$0
	633		2001	\$0	20	24.54%	\$0
	634		2000	\$0	20	20.08%	\$0
	635		1999	\$0	20	15.62%	\$0
	636		1998	\$0	20	11.15%	\$0
	637		1997	\$0	20	6.69%	\$0
	638		1996	\$0	20	2.23%	\$0
	639	Fully Depreciated	\$0	20	0.00%	\$0	
	640	<b>Total Underground Conduct. &amp; Dev.</b>		<b>\$0</b>			<b>\$0</b>
368	641	Line Transformers	2015	\$0	20	96.25%	\$0
	642		2014	\$0	20	89.03%	\$0
	643		2013	\$0	20	82.35%	\$0
	644		2012	\$0	20	76.18%	\$0
	645		2011	\$0	20	70.46%	\$0
	646		2010	\$0	20	65.18%	\$0
	647		2009	\$0	20	60.29%	\$0
	648		2008	\$0	20	55.77%	\$0
	649		2007	\$0	20	51.31%	\$0
	650		2006	\$0	20	46.85%	\$0
	651		2005	\$0	20	42.38%	\$0
	652		2004	\$0	20	37.92%	\$0
	653		2003	\$0	20	33.46%	\$0
	654		2002	\$0	20	29.00%	\$0
	655		2001	\$0	20	24.54%	\$0
	656		2000	\$0	20	20.08%	\$0
	657		1999	\$0	20	15.62%	\$0
	658		1998	\$0	20	11.15%	\$0
	659		1997	\$0	20	6.69%	\$0
	660		1996	\$0	20	2.23%	\$0
	661		Fully Depreciated	\$0	20	0.00%	\$0
	662	<b>Total Line Transformers</b>		<b>\$0</b>			<b>\$0</b>
369	663	Services	2015	\$0	20	96.25%	\$0
	664		2014	\$0	20	89.03%	\$0
	665		2013	\$0	20	82.35%	\$0
	666		2012	\$0	20	76.18%	\$0
	667		2011	\$0	20	70.46%	\$0
	668		2010	\$0	20	65.18%	\$0
	669		2009	\$0	20	60.29%	\$0
	670		2008	\$0	20	55.77%	\$0
	671		2007	\$0	20	51.31%	\$0
	672		2006	\$0	20	46.85%	\$0
	673		2005	\$0	20	42.38%	\$0
	674		2004	\$0	20	37.92%	\$0
	675		2003	\$0	20	33.46%	\$0
	676		2002	\$0	20	29.00%	\$0
	677		2001	\$0	20	24.54%	\$0
	678		2000	\$0	20	20.08%	\$0
	679		1999	\$0	20	15.62%	\$0
	680		1998	\$0	20	11.15%	\$0
	681		1997	\$0	20	6.69%	\$0



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	682		1996	\$0	20	2.23%	\$0
	683		Fully Depreciated	\$0	20	0.00%	\$0
	684	<b>Total Services</b>		<b>\$0</b>			<b>\$0</b>
370	685	Meters	2015	\$0	20	96.25%	\$0
	686		2014	\$0	20	89.03%	\$0
	687		2013	\$0	20	82.35%	\$0
	688		2012	\$0	20	76.18%	\$0
	689		2011	\$0	20	70.46%	\$0
	690		2010	\$0	20	65.18%	\$0
	691		2009	\$0	20	60.29%	\$0
	692		2008	\$0	20	55.77%	\$0
	693		2007	\$0	20	51.31%	\$0
	694		2006	\$0	20	46.85%	\$0
	695		2005	\$0	20	42.38%	\$0
	696		2004	\$0	20	37.92%	\$0
	697		2003	\$0	20	33.46%	\$0
	698		2002	\$0	20	29.00%	\$0
	699		2001	\$0	20	24.54%	\$0
	700		2000	\$0	20	20.08%	\$0
	701		1999	\$0	20	15.62%	\$0
	702		1998	\$0	20	11.15%	\$0
	703		1997	\$0	20	6.69%	\$0
	704		1996	\$0	20	2.23%	\$0
705		Fully Depreciated	\$0	20	0.00%	\$0	
	706	<b>Total Meters</b>		<b>\$0</b>			<b>\$0</b>
371	707	Installations on Customer Premises	2015	\$0	20	96.25%	\$0
	708		2014	\$0	20	89.03%	\$0
	709		2013	\$0	20	82.35%	\$0
	710		2012	\$0	20	76.18%	\$0
	711		2011	\$0	20	70.46%	\$0
	712		2010	\$0	20	65.18%	\$0
	713		2009	\$0	20	60.29%	\$0
	714		2008	\$0	20	55.77%	\$0
	715		2007	\$0	20	51.31%	\$0
	716		2006	\$0	20	46.85%	\$0
	717		2005	\$0	20	42.38%	\$0
	718		2004	\$0	20	37.92%	\$0
	719		2003	\$0	20	33.46%	\$0
	720		2002	\$0	20	29.00%	\$0
	721		2001	\$0	20	24.54%	\$0
	722		2000	\$0	20	20.08%	\$0
	723		1999	\$0	20	15.62%	\$0
	724		1998	\$0	20	11.15%	\$0
	725		1997	\$0	20	6.69%	\$0
	726		1996	\$0	20	2.23%	\$0
727		Fully Depreciated	\$0	20	0.00%	\$0	
	728	<b>Total Install. on Customer Premises</b>		<b>\$0</b>			<b>\$0</b>
372	729	Leased Property on Cust. Premises	2015	\$0	20	96.25%	\$0
	730		2014	\$0	20	89.03%	\$0
	731		2013	\$0	20	82.35%	\$0
	732		2012	\$0	20	76.18%	\$0
	733		2011	\$0	20	70.46%	\$0
	734		2010	\$0	20	65.18%	\$0
	735		2009	\$0	20	60.29%	\$0
	736		2008	\$0	20	55.77%	\$0
	737		2007	\$0	20	51.31%	\$0
	738		2006	\$0	20	46.85%	\$0
	739		2005	\$0	20	42.38%	\$0
	740		2004	\$0	20	37.92%	\$0
	741		2003	\$0	20	33.46%	\$0
	742		2002	\$0	20	29.00%	\$0
	743		2001	\$0	20	24.54%	\$0

## Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	744		2000	\$0	20	20.08%	\$0
	745		1999	\$0	20	15.62%	\$0
	746		1998	\$0	20	11.15%	\$0
	747		1997	\$0	20	6.69%	\$0
	748		1996	\$0	20	2.23%	\$0
	749		Fully Depreciated	\$0	20	0.00%	\$0
	750	<b>Total Leased Prop. on Cust. Perm.</b>		<b>\$0</b>			<b>\$0</b>
373	751	Street Lighting & Signal Systems	2015	\$0	20	96.25%	\$0
	752		2014	\$0	20	89.03%	\$0
	753		2013	\$0	20	82.35%	\$0
	754		2012	\$0	20	76.18%	\$0
	755		2011	\$0	20	70.46%	\$0
	756		2010	\$0	20	65.18%	\$0
	757		2009	\$0	20	60.29%	\$0
	758		2008	\$0	20	55.77%	\$0
	759		2007	\$0	20	51.31%	\$0
	760		2006	\$0	20	46.85%	\$0
	761		2005	\$0	20	42.38%	\$0
	762		2004	\$0	20	37.92%	\$0
	763		2003	\$0	20	33.46%	\$0
	764		2002	\$0	20	29.00%	\$0
	765		2001	\$0	20	24.54%	\$0
	766		2000	\$0	20	20.08%	\$0
	767		1999	\$0	20	15.62%	\$0
	768		1998	\$0	20	11.15%	\$0
769	1997	\$0	20	6.69%	\$0		
770	1996	\$0	20	2.23%	\$0		
771	Fully Depreciated	\$0	20	0.00%	\$0		
	772	<b>Total Street Lighting &amp; Signal Syst.</b>		<b>\$0</b>			<b>\$0</b>
382	773	Computer Hardware	2015	\$0	5	85.00%	\$0
	774		2014	\$0	5	59.50%	\$0
	775		2013	\$0	5	41.65%	\$0
	776		2012	\$0	5	24.99%	\$0
	777		2011	\$0	5	8.33%	\$0
	778		Fully Depreciated	\$0	5	0.00%	\$0
	779	<b>Total Computer Hardware</b>		<b>\$0</b>			<b>\$0</b>
383	780	Computer Software	2015	\$0	5	85.00%	\$0
	781		2014	\$0	5	59.50%	\$0
	782		2013	\$0	5	41.65%	\$0
	783		2012	\$0	5	24.99%	\$0
	784		2011	\$0	5	8.33%	\$0
	785		Fully Depreciated	\$0	5	0.00%	\$0
	786	<b>Total Computer Software</b>		<b>\$0</b>			<b>\$0</b>
384	787	Communication Equipment	2015	\$0	10	92.50%	\$0
	788		2014	\$0	10	78.62%	\$0
	789		2013	\$0	10	66.83%	\$0
	790		2012	\$0	10	56.81%	\$0
	791		2011	\$0	10	48.07%	\$0
	792		2010	\$0	10	39.33%	\$0
	793		2009	\$0	10	30.59%	\$0
	794		2008	\$0	10	21.85%	\$0
	795		2007	\$0	10	13.11%	\$0
	796		2006	\$0	10	4.37%	\$0
	797		Fully Depreciated	\$0	10	0.00%	\$0
	798	<b>Total Communication Equip.</b>		<b>\$0</b>			<b>\$0</b>
385	799	Misc. Region. Trans. & Mrkt. Oper. Plant	2015	\$0	20	96.25%	\$0
	800		2014	\$0	20	89.03%	\$0
	801		2013	\$0	20	82.35%	\$0
	802		2012	\$0	20	76.18%	\$0
	803		2011	\$0	20	70.46%	\$0
	804		2010	\$0	20	65.18%	\$0
805	2009	\$0	20	60.29%	\$0		



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	806		2008	\$0	20	55.77%	\$0
	807		2007	\$0	20	51.31%	\$0
	808		2006	\$0	20	46.85%	\$0
	809		2005	\$0	20	42.38%	\$0
	810		2004	\$0	20	37.92%	\$0
	811		2003	\$0	20	33.46%	\$0
	812		2002	\$0	20	29.00%	\$0
	813		2001	\$0	20	24.54%	\$0
	814		2000	\$0	20	20.08%	\$0
	815		1999	\$0	20	15.62%	\$0
	816		1998	\$0	20	11.15%	\$0
	817		1997	\$0	20	6.69%	\$0
	818		1996	\$0	20	2.23%	\$0
	819		Fully Depreciated	\$0	20	0.00%	\$0
	820	<b>Total Misc. Reg. Trans. &amp; Mrk. Oper. Pkt.</b>		<b>\$0</b>			<b>\$0</b>
391	821	Office Furniture & Equipment	2015	\$0	7	89.29%	\$0
	822		2014	\$0	7	70.16%	\$0
	823		2013	\$0	7	55.13%	\$0
	824		2012	\$0	7	42.88%	\$0
	825		2011	\$0	7	30.63%	\$0
	826		2010	\$0	7	18.38%	\$0
	827		2009	\$0	7	6.13%	\$0
	828		Fully Depreciated	\$0	7	0.00%	\$0
	829	<b>Total Office Furniture &amp; Equip.</b>		<b>\$0</b>			<b>\$0</b>
392	830	Transportation Equipment	2015	\$0	7	89.29%	\$0
	831	(Excluding Highway Vehicles)	2014	\$0	7	70.16%	\$0
	832		2013	\$0	7	55.13%	\$0
	833		2012	\$0	7	42.88%	\$0
	834		2011	\$0	7	30.63%	\$0
	835		2010	\$0	7	18.38%	\$0
	836		2009	\$0	7	6.13%	\$0
	837		Fully Depreciated	\$0	7	0.00%	\$0
	838	<b>Total Transportation Equip.</b>		<b>\$0</b>			<b>\$0</b>
	839	Motor Vehicles	2015	\$0	5	85.00%	\$0
	840	(Including Highway Vehicles from	2014	\$0	5	59.50%	\$0
	841	Account 392)	2013	\$0	5	41.65%	\$0
	842		2012	\$0	5	24.99%	\$0
	843		2011	\$0	5	8.33%	\$0
	844		Fully Depreciated	\$0	5	0.00%	\$0
	845	<b>Total Motor Vehicles</b>		<b>\$0</b>			<b>\$0</b>
393	846	Stores Equipment	2015	\$0	7	89.29%	\$0
	847		2014	\$0	7	70.16%	\$0
	848		2013	\$0	7	55.13%	\$0
	849		2012	\$0	7	42.88%	\$0
	850		2011	\$0	7	30.63%	\$0
	851		2010	\$0	7	18.38%	\$0
	852		2009	\$0	7	6.13%	\$0
	853		Fully Depreciated	\$0	7	0.00%	\$0
	854	<b>Total Stores Equipment</b>		<b>\$0</b>			<b>\$0</b>
394	855	Tools, Shop, & Garage Equipment	2015	\$0	7	89.29%	\$0
	856		2014	\$0	7	70.16%	\$0
	857		2013	\$0	7	55.13%	\$0
	858		2012	\$0	7	42.88%	\$0
	859		2011	\$0	7	30.63%	\$0
	860		2010	\$0	7	18.38%	\$0
	861		2009	\$0	7	6.13%	\$0
	862		Fully Depreciated	\$0	7	0.00%	\$0
	863	<b>Total Tools, Shop, &amp; Garage Equip.</b>		<b>\$0</b>			<b>\$0</b>
395	864	Laboratory Equipment	2015	\$0	7	89.29%	\$0
	865		2014	\$0	7	70.16%	\$0
	866		2013	\$0	7	55.13%	\$0
	867		2012	\$0	7	42.88%	\$0



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
	868		2011	\$0	7	30.63%	\$0
	869		2010	\$0	7	18.38%	\$0
	870		2009	\$0	7	6.13%	\$0
	871		Fully Depreciated	\$0	7	0.00%	\$0
	872	<b>Total Laboratory Equipment</b>		<b>\$0</b>			<b>\$0</b>
396	873	Power Operated Equipment	2015	\$0	7	89.29%	\$0
	874		2014	\$0	7	70.16%	\$0
	875		2013	\$0	7	55.13%	\$0
	876		2012	\$0	7	42.88%	\$0
	877		2011	\$0	7	30.63%	\$0
	878		2010	\$0	7	18.38%	\$0
	879		2009	\$0	7	6.13%	\$0
	880		Fully Depreciated	\$0	7	0.00%	\$0
	881	<b>Total Power Operated Equip.</b>		<b>\$0</b>			<b>\$0</b>
397	882	Communication Equipment	2015	\$0	10	92.50%	\$0
	883		2014	\$0	10	78.62%	\$0
	884		2013	\$0	10	66.83%	\$0
	885		2012	\$0	10	56.81%	\$0
	886		2011	\$0	10	48.07%	\$0
	887		2010	\$0	10	39.33%	\$0
	888		2009	\$0	10	30.59%	\$0
	889		2008	\$0	10	21.85%	\$0
	890		2007	\$0	10	13.11%	\$0
	891		2006	\$0	10	4.37%	\$0
	892		Fully Depreciated	\$0	10	0.00%	\$0
	893	<b>Total Communication Equip.</b>		<b>\$0</b>			<b>\$0</b>
398	894	Miscellaneous Equipment	2015	\$0	7	89.29%	\$0
	895		2014	\$0	7	70.16%	\$0
	896		2013	\$0	7	55.13%	\$0
	897		2012	\$0	7	42.88%	\$0
	898		2011	\$0	7	30.63%	\$0
	899		2010	\$0	7	18.38%	\$0
	900		2009	\$0	7	6.13%	\$0
	901		Fully Depreciated	\$0	7	0.00%	\$0
	902	<b>Total Misc. Equipment</b>		<b>\$0</b>			<b>\$0</b>
399	903	Other Tangible Property	2015	\$0	20	96.25%	\$0
	904		2014	\$0	20	89.03%	\$0
	905		2013	\$0	20	82.35%	\$0
	906		2012	\$0	20	76.18%	\$0
	907		2011	\$0	20	70.46%	\$0
	908		2010	\$0	20	65.18%	\$0
	909		2009	\$0	20	60.29%	\$0
	910		2008	\$0	20	55.77%	\$0
	911		2007	\$0	20	51.31%	\$0
	912		2006	\$0	20	46.85%	\$0
	913		2005	\$0	20	42.38%	\$0
	914		2004	\$0	20	37.92%	\$0
	915		2003	\$0	20	33.46%	\$0
	916		2002	\$0	20	29.00%	\$0
	917		2001	\$0	20	24.54%	\$0
	918		2000	\$0	20	20.08%	\$0
	919		1999	\$0	20	15.62%	\$0
	920		1998	\$0	20	11.15%	\$0
	921		1997	\$0	20	6.69%	\$0
	922		1996	\$0	20	2.23%	\$0
	923		Fully Depreciated	\$0	20	0.00%	\$0
	924	<b>Total Other Tangible Property</b>		<b>\$0</b>			<b>\$0</b>
	925	<b>Total Tangible Personal Property</b>		<b>\$0</b>			<b>\$0</b>



# Nebraska Schedule 14-U - Detail Net Book Personal Property

For Use By Utility 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 1 Acct. No.	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value

**\*Note: Electric/Gas/Fluid Companies should use Schedules 14-U, 14-GP, and/or 14-FP as needed for the business.**

### 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 deprecation factor as needed.

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

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

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

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

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

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

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

Comments:





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

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

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

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

**Information available on the Division's website:**

[County Assessor Contact Information](#)

[Nebraska County Names and Numbers](#)

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

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

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

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

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

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

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

Comments:

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

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

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

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

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

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

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

	A	B	C	D	E	F	G	H	I	J	K
1	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
2		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
3	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
4	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
5	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
6	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
7	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
8	19	ESU 7	6803	400,000	425,000	0	0	100	09	214106	
9	19	CENTRAL TECH COMMUNITY COLLEGE	7100	400,000	425,000	0	0	100	10	214110	
10	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
11	19	**CONSOLIDATED**		0	0	0	0	100	99	213964	
12	19	CDE..ESU..SCH...FIRE....NRD		0	0	0	0	100	99	213959	
13	19	024...7...123(2) II 3 LP		400,000	425,000	0	0	100	99	213955	
14	64	COUNTY - NEMAHIA	500	325,000	875,000	0	0	100	#2	246934	
15	64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
16	64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
17	64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
18	64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
19	64	SCH DIST AUBURN 29 BOND 2008		415,000	450,000	0	0	100	01	247057	
20	64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
21	64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
22	64	NEMAHIA NRD	566	825,000	875,000	0	0	100	07	247012	
23	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
24	64	SOUTHEAST COMMUNITY COLLEGE	568	825,000	875,000	0	0	100	10	247082	
25	64	AG SOCIETY	870	825,000	875,000	0	0	100	13	247096	
26	64	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99	247111	
27	64	CDEI.SCHIL.FIRE		0	0	0	0	100	99	247001	
28	64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
29	64	130I..29I..8		415,000	450,000	0	0	100	99	247127	
30	74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
31	74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
32	74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
33	74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
34	74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
35	74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
36	74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
37	74	NEMAHIA NRD	7300	1,190,000	1,270,000	0	0	100	07	247246	

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

**Information available on the Division's website:**

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

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

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

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

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

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

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

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

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

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

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

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

- 1) The sum of investment and rental for all counties must equal the company's total investment and rental.
- 2) The sum of investment and rental for school districts within the county, excluding bonds, must equal the county's total investment and rental.
- 3) The sum of investment and rental for educational service units (ESU) within the county must equal the county's total investment and rental. In addition, the ESU investment and rental must equal the sum of school districts that are members with the ESU.
- 4) The sum of investment and rental for natural resource districts within the county must equal the county's total investment and rental.
- 5) The sum of investment and rental for community colleges within the county must equal the county's total investment and rental.
- 6) The sum of investment and rental for cities and fire districts with in 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				100	
48	SCH DIST 8 CAPITAL PURPOSE		370000				100	
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:**

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- [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.