

What's New

Changes to the Form 43. Please do not reformat cell sizes and please do not insert macros without first disabling them before filing. **All financial entries should be a value and not a formula.** The total tangible personal property on Schedule 12, indicated with an 'X', should equal the the total adjusted basis of personal property on Schedule 14. **If these values do not match, please provide a thorough explanation as to why. If no explanation is received, the Schedule 14 will be increased to match the Schedule 12.**

[2025 Property Assessment Legislative Changes](#)

There were no legislative actions or bills that impact centrally assessed properties for 2025.

Important Information For All Filers

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

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

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

When to File. This report, all applicable schedules and supplemental information, must be filed on or before April 15 following the close of the prior tax year ending December 31. The public service entity must report all non-operating property to the county assessor on or before January 1 of each year, pursuant to [Neb. Rev. Stat. § 77-801\(3\)](#).

How to File. The Form 43 and all applicable schedules are required to be filed electronically and compatible with Microsoft Excel. The required signatures on the Form 43 and other supplemental information be submitted via [Sharefile link HERE](#).

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

Email and Mailing Address. The Form 43, applicable schedules, and supplemental information must be sent electronically via [Sharefile](#).

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

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

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

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

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

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

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

Informal Protests. Pursuant to [Reg-30-005.03E, Property Valued by the State](#), the public service entity may meet with staff informally or by telephone conference through August 5 to discuss the proposed valuation or method of allocation.

Formal Protests. Pursuant to [Reg-30-005.05A, Property Valued by the State](#), the public service entity may file a formal appeal with the Tax Commissioner on or before September 10. The appeal must meet the standards outlined in [Practice and Procedure Regulation, Chapter 90](#).

Authorization. This report and all subsequent requested information is authorized by [Neb. Rev. Stat. § 77-801](#). This report was last revised on 11/2021.

Supplemental Information Required of All Entities

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

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

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

How to Complete the Form 43 and Appropriate Schedules

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

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

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

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

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

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

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

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

Nebraska Adjusted Basis. As defined by [Neb. Rev. Stat. § 77-118](#), Nebraska adjusted basis means the adjusted basis of property as determined under the Internal Revenue Code increased by the total amount allowed under the code for depreciation or amortization or pursuant to an election to expense depreciable property under IRC § 179. Also, For purchases of depreciable personal property occurring on or after January 1, 2018, if similar personal property is traded in as part of the payment for the newly acquired property, the Nebraska adjusted basis shall be the remaining federal tax basis of the property traded in, plus the additional amount that was paid by the taxpayer for the newly acquired property.

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

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

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

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

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

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

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

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

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

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

Year Placed in Service. Is the date the property is ready and available for a specific use. For property transferred as a gift or devise or as part of a transaction which is not a purchase, the date placed in service is the date the previous owner placed the property in service. For tangible personal property acquired as replacement property for converted tangible personal property is the date the converted property was placed in service, unless insurance proceeds are payable by reason of the conversion. If insurance proceeds are payable by reason of the conversion, the date placed in service is the date the replacement property is placed in service.

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

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

Listing of Schedules

Schedules that Pertain to All Public Service Entities

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

Schedules that are Industry Specific

Fluid Pipelines

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

Utilities

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

Gas Pipelines

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

Telecommunications

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

Comments/Questions/Concerns:

Form 43 - Nebraska Public Service Entity Report

For Use By All Public Service Entities

Form 43

Tax Year

2026

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

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

**SIGN
HERE**

Signature of Officer

Date

Print: _____

Title: _____

Phone: _____

Email: _____

Signature of Preparer

Date

Print: _____

Title: _____

Phone: _____

Email: _____

Instructions

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

Comments/Questions/Concerns:

Nebraska Schedule A - General Information

For Use By All Companies

Form 43

Tax Year

2026

Name of Business	Address of Business	City	State	Company Number
Company Information				
Check all services that apply to this company:				
<input type="checkbox"/> Telecommunications <input type="checkbox"/> Wireless <input type="checkbox"/> Wireline <input type="checkbox"/> Long Distance <input type="checkbox"/> Interexchange	<input type="checkbox"/> Fiber Optic <input type="checkbox"/> Internet (VoIP) <input type="checkbox"/> Satellite <input type="checkbox"/> Reseller <input type="checkbox"/> Bundle (Internet, Cable, etc.)	<input type="checkbox"/> Pipeline <input type="checkbox"/> Gas Pipeline <input type="checkbox"/> Gas Distribution <input type="checkbox"/> Fluid Pipeline <input type="checkbox"/> Fluid Distribution	<input type="checkbox"/> Ammonia <input type="checkbox"/> Propane <input type="checkbox"/> Electric Utility <input type="checkbox"/> Steam/Water <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? <u>If no</u> , list NE counties that were locally assessed in prior year (if applicable):	Type of Ownership (LLC, MLP, etc.):	Is company publicly traded? <u>If yes</u> :	<input type="checkbox"/> Yes	<input type="checkbox"/> No
		Ticker Symbol : _____	Complete "Parent Information" section Year of IPO: _____	
Sale, Merger, or Acquisition Information				
Seller:	Buyer:	Transaction Date:		
Did the operations of the business change as a result of the transaction? <u>If yes</u> , how?				
Was the entire operation unit involved in the transaction? <u>If no</u> , what was excluded?				
What motivated the transaction?				
What was the relationship between the parties prior to the transaction?				
Briefly, how was the transaction allocated and final purchase price?				
Briefly, describe any other considerations or conditions of the agreement (financing, contracts, name change, etc.):				
Parent Information				
Business Name:		Nebraska ID: <hr/>	Is company publicly traded? <u>If yes</u> :	<input type="checkbox"/> Yes <input type="checkbox"/> No
Street Address:		Federal ID: <hr/>	What Exchange: _____	Year of Incorporation: _____
City: _____		State: _____	Ticker Symbol: _____	List additional business(es) with control of the business below
Zip Code: _____		Year of IPO: _____		
Additional controlling business name(s): _____				
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: _____	

Nebraska Schedule A - General Information

For Use By All Companies

Form 43

Tax Year

2026

Name of Business	Address of Business	City	State	Company Number
Instructions				

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

> 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 required if a merger or acquisition occurred during the assessment year. Penalties may be imposed if not completed pursuant to [Neb. Rev. Stat. § 77-804](#). Additional copies of this section can be attached, if needed.

> The "Parent Information" section is required to be filled out if a business has a controlling interest over the public service entity.

> The "Supplemental Information" and "Additional Information" sections are used to inform the Department of what supplemental and/or additional information is or will be accompanying the Form 43.

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

Comments/Questions/Concerns:

Nebraska Schedule 1-FP - Allocation Factors

For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43

Tax Year

2026

Name of Business		Address of Business	City	State	Company Number
Gross Plant in Service					
Year	System Value		Allocated to Nebraska		
2025					
2024					
2023					
Net Plant in Service					
Year	System Net Value		Allocated to Nebraska		
2025					
2024					
2023					
Operating Revenue					
Year	System Revenue		Allocated to Nebraska		
2025					
2024					
2023					
Net Operating Income					
Year	System Net Operating Income		Allocated to Nebraska		
2025					
2024					
2023					
Total Miles of Pipe (In 2-inch Equivalent Units)					
Year	System Miles		Allocated to Nebraska		
2025					
2024					
2023					
Total Traffic Units					
Year	System Units		Allocated to Nebraska		
2025					
2024					
2023					

Obsolescence Information

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

Explanation on how Nebraska allocation was determined:

Nebraska Schedule 1-FP - Allocation Factors

For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43

Tax Year

2026

Name of Business	Address of Business	City	State	Company Number

Instructions

The purpose of this schedule is to determine the Nebraska allocation of the total system as well as gather information that will be used for the obsolescence calculations. **Allocation factors are not synonymous with valuation factors.**

> The System Values (Company Totals) that are reported on this schedule should reconcile, in some manner, with amounts reported elsewhere on this report. If property, such as intangible property, does not have a distinguishable situs then that property must be allocated to Nebraska in some manner or be excluded from both the system value and allocation sections.

> **If the Nebraska allocation is not 100%, provide an explanation of how the allocation to Nebraska was determined** for the Operating Revenues and Net Operating Income factors.

> Gross Plant in Service, Net Plant in Service, Total Miles of Pipe (In 2-inch Equivalent Units) and Total Traffic Units should be based on the situs of the particular assets used in operations, if applicable.

> Operating Revenue and Net Operating Income should be based on some sort of verifiable allocation such as; customer base, equipment allocation, income per mile, etc.

> The Department may request verification on how the respondent's allocation was completed to confirm all property is properly accounted for.

> **If the obsolescence area is left blank, the Department may not grant any obsolescence** based on not having enough information to correlate an appropriate diverse obsolescence figure that represents the company.

> Supplemental information may be requested.

> If values are not available or a category does not apply to the business mark with "N/A" and provide an explanation why in the "Comments/Questions/Concerns" section below.

Gross Plant in Service includes all property (owned or leased) that is considered part of the operating plant, is placed in service, and has a **distinguishable situs** (if property, such as intangible property, does not have a distinguishable situs; that property must be allocated to Nebraska in some manner or be excluded from both the system value and allocation sections). May not be limited to just carrier property, but this will not include CWIP.

Examples of Plant in Service:

- > Carrier Property
- > Vehicles
- > Intangible property necessary for the plant to operate (ROW, Easements, Licenses, Etc.)
- > Miscellaneous items needed to operate
- > Leased equipment used in operations
- > Etc.

Net Plant in Service is the same property that was included in the "Gross Plant in Service System Value" minus any applicable depreciation and amortization of that same property.

Operating Revenue is all operating revenues, should be able to reconcile with the revenue reported on the Income Statement (Schedule 13).

Net Operating Income is operating revenues less operating expenses.

Total Miles of Pipe (In 2-in Equivalent Units) is the total miles from the FERC report broken down into 2 inch equivalent miles. Example:

1 mile of 6in pipe would equal 3 miles of 2 inch pipe ($6/2=3$, $3 \times 1=3$)

2 miles of 1in pipe would equal 1 mile of 2 inch 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.

Allocated to Nebraska should reflect the same assets or incomes that were included in any of the respective "System" categories, except only limited to the assets that have **distinguishable situs in or verifiable incomes attributable to the state of Nebraska**, if applicable. If property, such as intangible property, does not have a distinguishable situs then that property must be allocated to Nebraska in some manner or be excluded from both the system value and Nebraska allocation sections.

Comments/Questions/Concerns:

Nebraska Schedule 1A - Total Plant Allocation By State

For Use By All Public Service Entities

Form 43

Tax Year

2026

Name of Business	Address of Business	City	State	Company Number

Total System Gross Plant in Service: _____

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

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

Explanation if "Total" does not equal 100% of System Gross Plant in Service and/or explanation of what is listed in "Other*":

Instructions

The purpose of this schedule is to compare the Nebraska allocation of gross plant compared to the gross plant allocation of other states. This is used to verify that the Total Gross Plant in Service is being accounted for uniformly.

> Supplemental information may be requested.

> If the Total Percent does not equal 100%, or if the Total Gross Plant does not equal the Schedule 1 Gross Plant, then provide an explanation.

Gross Plant in Service includes all property (owned or leased) that is considered part of the operating plant, is placed in service, and has a **distinguishable situs** (if property, such as intangible property, does not have a distinguishable situs; that property must be allocated to Nebraska in some manner or be excluded from all applicable states). May not be limited to just carrier property, but this will not include CWIP. Examples of Plant in Service:

- > Carrier Property
- > Vehicles
- > Intangible property necessary for the plant to operate (ROW, Easements, Licenses, Etc.)
- > Miscellaneous items needed to operate
- > Leased Equipment
- > Etc.

Comments/Questions/Concerns:

Nebraska Schedule 2 - Supplemental Information

For Use By All Public Service Entities

Form 43

Tax Year

2026

Name of Business	Address of Business	City	State	Company Number
Net Book Value Of Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska				

Year Placed in Service	Adj. Basis for NE Licensed Vehicles	Recovery Period	Depreciation Factor	Net Book Taxable Value
2025		5	85.00%	
2024		5	59.50%	
2023		5	41.65%	
2022		5	24.99%	
2021		5	8.33%	
Fully Depreciated		5	0.00%	
Total NE Vehicles				

Rate Case Information

Were there rate cases for this company during the previous 12 months? 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 changes went 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 and final) included in the present gross revenue.

Total amount of dollars from rate increase(s) (interim and final) included in the present net operating income.

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

Instructions

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

> The "Motor Vehicles, Trailers, and Semitrailers Licensed In Nebraska" section is needed to insure this type of property is being taxed appropriately for property tax purposes. If this section is left blank, the Department will assume that all vehicles owned and/or leased are not licensed in Nebraska.

> The "Rate Case Information" section is used only if the public service entity has had a rate case during the previous 12 months.

> The additional information box is meant for the company to provide additional information about an extraordinary situation that will affect this year's value. **Provide supplemental information to validate the situation** as it will be viewed and considered by The Department.

Year Placed in Service is the year the property was ready and available for a specific use. See the Instructions ("Inst") Worksheet for more information.

Nebraska Adjusted Basis is defined under [Neb. Rev. Stat. § 77-118](#); See the Instructions ("Inst") Worksheet.

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 ("Inst") Worksheet 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 ("Inst") Worksheet for more information.

Net Book Taxable Value is the taxable value for Nebraska property tax purposes. It is calculated by multiplying the 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 ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Instructions

The purpose of this schedule is to gather information on all leased property (including vehicles) that are used in operations. All leased property for the entire system should be reported. However, if the respondent chooses to only report Nebraska leases, then the Department will determine value of leased property at a 100% allocation.

- > Provide a brief description of the leased property in the "Type of Property" column, for example: warehouse, backhoe, trencher, switchboard, etc.
- > ***If the property has been reported to the county for property tax purposes, indicate whether the lessor or the lessee (respondent) reported it in the "Y*/N" (G) column.** Also, if the property has been reported to the county, please indicate which county it has been reported to. If either of these columns (G and H) are incomplete, it will be assumed that this property has not been reported to the county assessor.
- > Please indicate if the rent was capitalized, meaning that it has been reported as an asset on the financial statements.
- > If the "Original Cost" column information is not available, the Department will capitalize the "Annual Rent" as a substitute.
- > Additional rows or additional copies of this schedule can be added, if needed.

Operating Property is defined under [Neb. Rev. Stat. § 77-801.01](#); See Instructions ("Inst") Worksheet.

Comments/Questions/Concerns:

Nebraska Schedule 7 - Parent Financial Information

For Use By All Public Service Entities
Only Required if the Parent Company is Publicly Traded

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number		
Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023			
Balance Sheet							
	Current Assets						
1	Cash and Cash Equivalents						
2	Short-Term Investments						
3	Accounts and Notes Receivable, Net						
4	Inventories						
5	Prepaid Expenses						
6	Other Current Assets						
7	Total Current Assets						
	Property, Plant, Equipment and Other Assets						
8	Property, Plant, and Equipment						
9	Intangible Assets						
10	(Less) Accumulated Depreciation and Amortization						
11	Goodwill						
12	Long-Term Investments						
13	Other Assets						
14	Total Property, Plant, Equipment and Other Assets						
15	Total Assets						
	Current Liabilities						
16	Accounts Payable						
17	Accrued Expenses						
18	Notes Payable/Short-Term Debt						
19	Current Portion of Long-Term Debt						
20	Other Current Liabilities						
21	Total Current Liabilities						
	Non-Current Liabilities						
22	Long-Term Debt						
23	Deferred Tax Liabilities						
24	Minority Interest						
25	Other Long-Term Liabilities						
26	Total Non-Current Liabilities						
27	Total Liabilities						
	Stockholders' Equity						
28	Preferred Stock						
29	Common Stock						
30	Additional Paid-in Capital						
31	Treasury Shares						
32	Retained Earnings						
33	Other Stockholder Equity						
34	Total Stockholders' Equity						
35	Total Liabilities and Stockholders' Equity						
Shares Outstanding							
36	Common Stock						
37	Preferred Stock						
38	Treasury Shares						

Nebraska Schedule 7 - Parent Financial Information

For Use By All Public Service Entities
Only Required if the Parent Company is Publicly Traded

Form 43
Tax Year
2026

Name of Business	Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Income Statement				
39	Revenues from Operations			
40	Other Revenues			
41	Total Revenues			
	Operating Expenses			
42	Cost of Revenues			
43	Research and Development			
44	Operations and Maintenance			
45	Selling, General, and Administrative			
46	Depreciation and Amortization			
47	Non Recurring			
48	Other, Net			
49	Total Operating Expenses			
50	Operating Income/(Loss)			
	Other Income/(Expenses)			
51	Interest Income/(Expense), Net			
52	Interest Income/(Expense) to Affiliates, Net			
53	Equity in Earnings/(Losses) of Unconsolidated Investment, Net			
54	Effect of Account Charges			
55	Discontinued Operations			
56	Extraordinary Items			
57	Other Income/(Expenses), Net			
58	Total Other Income/(Expenses)			
59	Total Income/(Loss) Before Income Taxes			
60	Income Tax (Expense)/Benefit, Net			
61	Net Income/(Loss)			
62	Less Income Attributable to Noncontrolling Interests			
63	Income Attributable to Company			

Notes:

Instructions

The purpose of this schedule is to gather basic balance sheet and income statement information of the parent of the public service entity.

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

Comments/Questions/Concerns:

Nebraska Schedule 11-FP - Comparative Balance Sheet
For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Current Assets					
10	1	Cash			
10-5	2	Special Deposits			
11	3	Temporary Investments			
12	4	Notes Receivable			
13	5	Receivables from Affiliated Companies			
14	6	Accounts Receivable			
14-5	7	Accumulated Provision For Uncollectible Accounts			
15	8	Interest and Dividends Receivable			
16	9	Oil Inventory			
17	10	Material and Supplies			
18	11	Prepayments			
19	12	Other Current Assets*			
19-5	13	Deferred Income Tax Assets			
	14	Total Current Assets			
Investment and Special Funds					
20		Investments in Affiliated Companies			
20.1	15	Stocks			
20.2	16	Bonds			
20.3	17	Other Secured Obligations			
20.4	18	Unsecured Notes			
20.5	19	Investment Advances			
20.6	20	Undistributed Earnings from Certain Invest.			
21		Other Investments*			
21.1	21	Stocks			
21.2	22	Bonds			
21.3	23	Other Secured Obligations			
21.4	24	Unsecured Notes			
21.5	25	Investment Advances			
22	26	Sinking and Other Funds			
	27	Total Investment and Special Funds			
Tangible Property					
30	28	Carrier Property			
31	29	(Less) Accrued Depreciation-Carrier Property			
32	30	(Less) Accrued Amortization-Carrier Property			
	31	Net Carrier Property			
33	32	Operating Oil Supply			
34	33	Noncarrier Property*			
35	34	(Less) Accrued Depr. and Amor. -Noncarrier Property			
	35	Net Noncarrier Property			
	36	Total Tangible Property			
Other Assets and Deferred Charges					
40	37	Organization Costs and Other Intangibles: Except Goodwill*			
	38	Goodwill			
41	39	(Less) Accrued Amort. of Intangibles: Except Goodwill*			
	40	(Less) Accrued Amortization of Goodwill			
43	41	Miscellaneous Other Assets			
44	42	Other Deferred Charges*			
45	43	Accumulated Deferred Income Tax Assets			
46	44	Derivative Instrument Assets			
47	45	Derivative Instrument Assets-Hedges			
	46	Total Other Assets and Deferred Charges			
	47	Total Assets			

Nebraska Schedule 11-FP - Comparative Balance Sheet
For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Current Liabilities					
50	48	Notes Payable			
51	49	Payables to Affiliated Companies			
52	50	Accounts Payable			
53	51	Salaries and Wages Payable			
54	52	Interest Payable			
55	53	Dividends Payable			
56	54	Taxes Payable			
57	55	Long-Term Debt - Payable Within One Year			
58	56	Other Current Liabilities*			
59	57	Deferred Income Tax Liabilities			
	58	Total Current Liabilities			
Noncurrent Liabilities					
60	59	Long-Term Debt - Payable After One Year			
61	60	Unamortized Premium on Long-Term Debt			
62	61	(Less) Unamortized Discount on Long-Term Debt-Dr			
63	62	Other Noncurrent Liabilities*			
64	63	Accumulated Deferred Income Tax Liabilities			
65	64	Derivative Instruments Liabilities			
66	65	Derivative Instruments Liabilities-Hedges			
67	66	Asset Retirement Obligations			
	67	Total Noncurrent Liabilities			
	68	Total Liabilities			
Stockholders' Equity					
70	69	Capital Stock			
71	70	Premiums on Capital Stock			
72	71	Capital Stock Subscriptions			
73	72	Additional Paid-In Capital			
74	73	Appropriated Retained Income			
75	74	Unappropriated Retained Income			
76	75	(Less) Treasury Stock			
77	76	Accumulated Other Comprehensive Income			
	77	Total Stockholders' Equity			
	78	Total Liabilities and Stockholders' Equity			

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

Instructions

The purpose of this schedule is to report Balance Sheet information of the public service entity.

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

> The accounts are similar to those that are prescribed by [18 CFR Part 352-Uniform System of Accounts for Oil Pipeline Companies](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission Form 6.

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

Comments/Questions/Concerns:

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

Form 43
Tax Year
2026

Name of Business			Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Gathering Lines						
101	1		Land			
102	2		Right-of-Way			
103	3	X	Line Pipe			
104	4	X	Line Pipe Fittings			
105	5	X	Pipeline Construction			
106	6		Buildings			
107	7	X	Boilers			
108	8	X	Pumping Equipment			
109	9	X	Machine Tools and Machinery			
110	10	X	Other Station Equipment			
111	11	X	Oil Tanks			
112	12	X	Delivery Facilities			
113	13	X	Communication Systems			
114	14	X	Office Furniture and Equipment			
115	15	X	Vehicles and Other Work Equipment			
116	16	X*	Other Property*			
117	17		Assets Retirement Costs for Gathering Lines			
	18		Total Gathering Lines			
Trunk Lines						
151	19		Land			
152	20		Right-of-Way			
153	21	X	Line Pipe			
154	22	X	Line Pipe Fittings			
155	23	X	Pipeline Construction			
156	24		Buildings			
157	25	X	Boilers			
158	26	X	Pumping Equipment			
159	27	X	Machine Tools and Machinery			
160	28	X	Other Station Equipment			
161	29	X	Oil Tanks			
162	30	X	Delivery Facilities			
163	31	X	Communication Systems			
164	32	X	Office Furniture and Equipment			
165	33	X	Vehicles and Other Work Equipment			
166	34	X*	Other Property*			
167	35		Assets Retirement Costs for Trunk Lines			
	36		Total Trunk Lines			
General Plant						
171	37		Land			
176	38		Buildings			
179	39	X	Machine Tools and Machinery			
183	40	X	Communication Systems			
184	41	X	Office Furniture and Equipment			
185	42	X	Vehicles and Other Work Equipment			
186	43	X*	Other Property*			
186.1	44		Asset Retirement Cost for General Plant			
	46		Total General Plant			
Construction Work in Progress (CWIP)						
187A	47		CWIP Devoted to Upgrades			
187B	48		CWIP Devoted to Replacements			
187	49		Total Construction Work in Progress			
	50		Total Plant in Service			

If there is an amount in one of the accounts with a "", please provide a brief description of what these accounts are comprised of:

Nebraska Schedule 12-FP - Plant In Service Detail

For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43

Tax Year

2026

Name of Business	Address of Business	City	State	Company Number

Instructions

The purpose of this schedule is to report Carrier Property detail of the public service entity.

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

> Tangible Personal Property is indicated by an "X". This property may also need to be reported on the Schedule 14 for Net Book Value purposes.

> Accounts with a **, need additional information. Without the additional information, the Department may not consider the property to be Tangible Personal Property.

> The Construction Work in Progress (CWIP) is broken out to gather necessary information so the Department determine how the CWIP will effect the appraisal. If some or all of the CWIP is not broken out, the Department will assume that all CWIP is attributable to upgrades.

> The accounts are similar to those that are prescribed by [18 CFR Part 352-Uniform System of Accounts for Oil Pipeline Companies](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission Form 6.

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

Upgrades To Plant are any additions and/or replacements that will increase the revenues or efficiency of the operating property. Examples would include adding a new section of pipe, replacing a compressor with a new compressor that produces more output, etc.

Replacements To Plant are additions and/or replacements that have no effect on the revenues or efficiency of the operating property. Examples would include replacing an existing pipe with the same diameter pipe, repairing a leak, general maintenance, etc.

Comments/Questions/Concerns:

Nebraska Schedule 13-FP - Comparative Income Statement
For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Operating Revenues					
200	1	Gathering Revenues			
210	2	Trunk Revenues			
220	3	Delivery Revenues			
230	4	Allowance Oil Revenues			
240	5	Storage and Demurrage Revenue			
250	6	Rental Revenue			
260	7	Incidental Revenue*			
600	8	Total Operating Revenues			
Operating Expenses					
		Operations and Maintenance Expense			
300	9	Salaries and Wages			
310	10	Materials and Supplies			
320	11	Outside Services			
330	12	Operating Fuel and Power			
340	13	Oil Losses and Shortages			
350	14	Rentals			
390	15	Other Expenses*			
	16	Total Operations and Maintenance Expenses			
		General Expenses			
500	17	Salaries and Wages			
510	18	Materials and Supplies			
520	19	Outside Services			
530	20	Rentals			
540	21	Depreciation and Amortization			
541	22	Depreciation Expense for Asset Retirement Costs			
550	23	Employee Benefits			
560	24	Insurance			
570	25	Casualty and Other Losses			
580	26	Pipeline Taxes			
590	27	Other Expenses*			
591	28	Accretion Expense			
592	29	Gains/(Losses) on Asset Retirement Obligations			
	30	Total General Expenses			
610	31	Total Operating Expenses			
	32	Net Carrier Operating Income			
Other Income and Deductions					
	33	Income from Noncarrier Property			
	34	(Less) Noncarrier Property Expenses			
620	35	Net Income from Noncarrier Property			
630	36	Interest and Dividend Income			
640	37	Miscellaneous Income*			
645	38	Unusual or Infrequent Items-Credit			
650	39	(Less) Interest Expense			
660	40	(Less) Miscellaneous Income Charges			
665	41	(Less) Unusual or Infrequent Items-Debit			
	42	Dividend Income			
	43	Undistributed Earnings (Losses)			
	44	Equity In Earning (Losses) of Affil. Companies			
	45	Total Other Income and Deductions			
	46	Ordinary Income Before Federal Income Tax.			
670	47	6 (Less) Income Taxes on Income from Cont. Oper.			
671	48	(Less) Provision for Deferred Taxes			
	49	Income/(Loss) from Continuing Operations			
Discontinued Operations					
675	50	Income (Loss) From Oper. of Discontinued Seg.			
676	51	Gain (Loss) on Disposal of Discontinued Segments			
	52	Total Income (Loss) From Discontin. Oper.			
	53	Income Before Extraordinary Items			

Nebraska Schedule 13-FP - Comparative Income Statement

For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43

Tax Year

2026

Name of Business		Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Extraordinary Items and Account Changes					
680	54	Net Extraordinary Items-(Debit) Credit			
695	55	(Less) Income Taxes on Extraordinary Items-Dr. (Cr.)			
696	56	Provision for Deferred Taxes-Extraordinary Items			
	57	Total Extraordinary Items			
697	58	Cumulative Effect of Changes in Acct. Principles			
	59	Total Extraordinary Items and Acct. Changes			
	60	Net Income/(Loss)			

If there is an amount in an account that has a "", please provide a brief description of what comprises these accounts (if not included on the Schedule 18):

Instructions

The purpose of this schedule is to report Income Statement detail of the public service entity.

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

> The accounts are similar to those that are prescribed by [18 CFR Part 352-Uniform System of Accounts for Oil Pipeline Companies](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission Form 6.

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

Comments/Questions/Concerns:

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	1	103-Line Pipe	2025		15	95.00%	
	2		2024		15	85.50%	
	3		2023		15	76.95%	
	4		2022		15	69.25%	
	5		2021		15	62.32%	
	6		2020		15	56.09%	
	7		2019		15	50.19%	
	8		2018		15	44.29%	
	9		2017		15	38.38%	
	10		2016		15	32.48%	
	11		2015		15	26.57%	
	12		2014		15	20.67%	
	13		2013		15	14.76%	
	14		2012		15	8.86%	
	15		2011		15	2.95%	
	16		Fully Depreciated		15	0.00%	
	17	Total Line Pipe					
46.0	18	104-Line Pipe Fittings	2025		15	95.00%	
	19		2024		15	85.50%	
	20		2023		15	76.95%	
	21		2022		15	69.25%	
	22		2021		15	62.32%	
	23		2020		15	56.09%	
	24		2019		15	50.19%	
	25		2018		15	44.29%	
	26		2017		15	38.38%	
	27		2016		15	32.48%	
	28		2015		15	26.57%	
	29		2014		15	20.67%	
	30		2013		15	14.76%	
	31		2012		15	8.86%	
	32		2011		15	2.95%	
	33		Fully Depreciated		15	0.00%	
	34	Total Line Pipe Fittings					
46.0	35	105-Pipeline Construction	2025		15	95.00%	
	36		2024		15	85.50%	
	37		2023		15	76.95%	
	38		2022		15	69.25%	
	39		2021		15	62.32%	
	40		2020		15	56.09%	
	41		2019		15	50.19%	
	42		2018		15	44.29%	
	43		2017		15	38.38%	
	44		2016		15	32.48%	
	45		2015		15	26.57%	
	46		2014		15	20.67%	
	47		2013		15	14.76%	
	48		2012		15	8.86%	
	49		2011		15	2.95%	
	50		Fully Depreciated		15	0.00%	
	51	Total Pipeline Construction					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	52	107-Boilers	2025		15	95.00%	
	53		2024		15	85.50%	
	54		2023		15	76.95%	
	55		2022		15	69.25%	
	56		2021		15	62.32%	
	57		2020		15	56.09%	
	58		2019		15	50.19%	
	59		2018		15	44.29%	
	60		2017		15	38.38%	
	61		2016		15	32.48%	
	62		2015		15	26.57%	
	63		2014		15	20.67%	
	64		2013		15	14.76%	
	65		2012		15	8.86%	
	66		2011		15	2.95%	
	67		Fully Depreciated		15	0.00%	
	68	Total Boilers					
46.0	69	108-Pumping Equipment	2025		15	95.00%	
	70		2024		15	85.50%	
	71		2023		15	76.95%	
	72		2022		15	69.25%	
	73		2021		15	62.32%	
	74		2020		15	56.09%	
	75		2019		15	50.19%	
	76		2018		15	44.29%	
	77		2017		15	38.38%	
	78		2016		15	32.48%	
	79		2015		15	26.57%	
	80		2014		15	20.67%	
	81		2013		15	14.76%	
	82		2012		15	8.86%	
	83		2011		15	2.95%	
	84		Fully Depreciated		15	0.00%	
	85	Total Pumping Equipment					
46.0	86	109-Machine Tools and Machinery	2025		15	95.00%	
	87		2024		15	85.50%	
	88		2023		15	76.95%	
	89		2022		15	69.25%	
	90		2021		15	62.32%	
	91		2020		15	56.09%	
	92		2019		15	50.19%	
	93		2018		15	44.29%	
	94		2017		15	38.38%	
	95		2016		15	32.48%	
	96		2015		15	26.57%	
	97		2014		15	20.67%	
	98		2013		15	14.76%	
	99		2012		15	8.86%	
	100		2011		15	2.95%	
	101		Fully Depreciated		15	0.00%	
	102	Total Machine Tools and Machinery					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	103	110-Other Station Equipment	2025		15	95.00%	
	104		2024		15	85.50%	
	105		2023		15	76.95%	
	106		2022		15	69.25%	
	107		2021		15	62.32%	
	108		2020		15	56.09%	
	109		2019		15	50.19%	
	110		2018		15	44.29%	
	111		2017		15	38.38%	
	112		2016		15	32.48%	
	113		2015		15	26.57%	
	114		2014		15	20.67%	
	115		2013		15	14.76%	
	116		2012		15	8.86%	
	117		2011		15	2.95%	
	118		Fully Depreciated		15	0.00%	
	119	Total Other Station Equipment					
46.0	120	111-Oil Tanks	2025		15	95.00%	
	121		2024		15	85.50%	
	122		2023		15	76.95%	
	123		2022		15	69.25%	
	124		2021		15	62.32%	
	125		2020		15	56.09%	
	126		2019		15	50.19%	
	127		2018		15	44.29%	
	128		2017		15	38.38%	
	129		2016		15	32.48%	
	130		2015		15	26.57%	
	131		2014		15	20.67%	
	132		2013		15	14.76%	
	133		2012		15	8.86%	
	134		2011		15	2.95%	
	135		Fully Depreciated		15	0.00%	
	136	Total Oil Tanks					
46.0	137	112-Delivery Facilities	2025		15	95.00%	
	138		2024		15	85.50%	
	139		2023		15	76.95%	
	140		2022		15	69.25%	
	141		2021		15	62.32%	
	142		2020		15	56.09%	
	143		2019		15	50.19%	
	144		2018		15	44.29%	
	145		2017		15	38.38%	
	146		2016		15	32.48%	
	147		2015		15	26.57%	
	148		2014		15	20.67%	
	149		2013		15	14.76%	
	150		2012		15	8.86%	
	151		2011		15	2.95%	
	152		Fully Depreciated		15	0.00%	
	153	Total Delivery Facilities					
00.11	154	113-Communications Systems	2025		7	89.29%	
	155		2024		7	70.16%	
	156		2023		7	55.13%	
	157		2022		7	42.88%	
	158		2021		7	30.63%	
	159		2020		7	18.38%	
	160		2019		7	6.13%	
	161		Fully Depreciated		7	0.00%	
	162	Total Communications Systems					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	163	114-Office Furniture & Equipment	2025		7	89.29%	
	164		2024		7	70.16%	
	165		2023		7	55.13%	
	166		2022		7	42.88%	
	167		2021		7	30.63%	
	168		2020		7	18.38%	
	169		2019		7	6.13%	
	170		Fully Depreciated		7	0.00%	
	171	Total Office Furniture and Equipment					
46.0	172	115-Vehicles & Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles	2025		15	95.00%	
	173		2024		15	85.50%	
	174		2023		15	76.95%	
	175		2022		15	69.25%	
	176		2021		15	62.32%	
	177		2020		15	56.09%	
	178		2019		15	50.19%	
	179		2018		15	44.29%	
	180		2017		15	38.38%	
	181		2016		15	32.48%	
	182		2015		15	26.57%	
	183		2014		15	20.67%	
	184		2013		15	14.76%	
	185		2012		15	8.86%	
	186		2011		15	2.95%	
	187		Fully Depreciated		15	0.00%	
	188	Total Veh. and Other Work Equip.					
00.242	189	115.1-Transportation Equipment *Portion that was excluded from account 115, also excluding the motor vehicles portion	2025		5	85.00%	
	190		2024		5	59.50%	
	191		2023		5	41.65%	
	192		2022		5	24.99%	
	193		2021		5	8.33%	
	194		Fully Depreciated		5	0.00%	
	195	Total Transportation Equipment					
00.22	196	115.2-Motor Vehicles *Amount excluded from account 115, also excluding the Transportation Equipment portion	2025		5	85.00%	
	197		2024		5	59.50%	
	198		2023		5	41.65%	
	199		2022		5	24.99%	
	200		2021		5	8.33%	
	201		Fully Depreciated		5	0.00%	
	202	Total Motor Vehicles					
46.0	203	116-Other Property	2025		15	95.00%	
	204		2024		15	85.50%	
	205		2023		15	76.95%	
	206		2022		15	69.25%	
	207		2021		15	62.32%	
	208		2020		15	56.09%	
	209		2019		15	50.19%	
	210		2018		15	44.29%	
	211		2017		15	38.38%	
	212		2016		15	32.48%	
	213		2015		15	26.57%	
	214		2014		15	20.67%	
	215		2013		15	14.76%	
	216		2012		15	8.86%	
	217		2011		15	2.95%	
	218		Fully Depreciated		15	0.00%	
	219	Total Other Property					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.24	220	153-Line Pipe	2025		15	95.00%	
	221		2024		15	85.50%	
	222		2023		15	76.95%	
	223		2022		15	69.25%	
	224		2021		15	62.32%	
	225		2020		15	56.09%	
	226		2019		15	50.19%	
	227		2018		15	44.29%	
	228		2017		15	38.38%	
	229		2016		15	32.48%	
	230		2015		15	26.57%	
	231		2014		15	20.67%	
	232		2013		15	14.76%	
	233		2012		15	8.86%	
	234		2011		15	2.95%	
	235		Fully Depreciated		15	0.00%	
	236	Total Line Pipe					
49.24	237	154-Line Pipe Fittings	2025		15	95.00%	
	238		2024		15	85.50%	
	239		2023		15	76.95%	
	240		2022		15	69.25%	
	241		2021		15	62.32%	
	242		2020		15	56.09%	
	243		2019		15	50.19%	
	244		2018		15	44.29%	
	245		2017		15	38.38%	
	246		2016		15	32.48%	
	247		2015		15	26.57%	
	248		2014		15	20.67%	
	249		2013		15	14.76%	
	250		2012		15	8.86%	
	251		2011		15	2.95%	
	252		Fully Depreciated		15	0.00%	
	253	Total Line Pipe Fittings					
49.24	254	155-Pipeline Construction	2025		15	95.00%	
	255		2024		15	85.50%	
	256		2023		15	76.95%	
	257		2022		15	69.25%	
	258		2021		15	62.32%	
	259		2020		15	56.09%	
	260		2019		15	50.19%	
	261		2018		15	44.29%	
	262		2017		15	38.38%	
	263		2016		15	32.48%	
	264		2015		15	26.57%	
	265		2014		15	20.67%	
	266		2013		15	14.76%	
	267		2012		15	8.86%	
	268		2011		15	2.95%	
	269		Fully Depreciated		15	0.00%	
	270	Total Pipeline Construction					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.24	271	157-Boilers	2025		15	95.00%	
	272		2024		15	85.50%	
	273		2023		15	76.95%	
	274		2022		15	69.25%	
	275		2021		15	62.32%	
	276		2020		15	56.09%	
	277		2019		15	50.19%	
	278		2018		15	44.29%	
	279		2017		15	38.38%	
	280		2016		15	32.48%	
	281		2015		15	26.57%	
	282		2014		15	20.67%	
	283		2013		15	14.76%	
	284		2012		15	8.86%	
	285		2011		15	2.95%	
	286		Fully Depreciated		15	0.00%	
	287	Total Boilers					
49.24	288	158-Pumping Equipment	2025		15	95.00%	
	289		2024		15	85.50%	
	290		2023		15	76.95%	
	291		2022		15	69.25%	
	292		2021		15	62.32%	
	293		2020		15	56.09%	
	294		2019		15	50.19%	
	295		2018		15	44.29%	
	296		2017		15	38.38%	
	297		2016		15	32.48%	
	298		2015		15	26.57%	
	299		2014		15	20.67%	
	300		2013		15	14.76%	
	301		2012		15	8.86%	
	302		2011		15	2.95%	
	303		Fully Depreciated		15	0.00%	
	304	Total Pumping Equipment					
49.24	305	159-Machine Tools and Machinery	2025		15	95.00%	
	306		2024		15	85.50%	
	307		2023		15	76.95%	
	308		2022		15	69.25%	
	309		2021		15	62.32%	
	310		2020		15	56.09%	
	311		2019		15	50.19%	
	312		2018		15	44.29%	
	313		2017		15	38.38%	
	314		2016		15	32.48%	
	315		2015		15	26.57%	
	316		2014		15	20.67%	
	317		2013		15	14.76%	
	318		2012		15	8.86%	
	319		2011		15	2.95%	
	320		Fully Depreciated		15	0.00%	
	321	Total Machine Tools and Machinery					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.24	322	160-Other Station Equipment	2025		15	95.00%	
	323		2024		15	85.50%	
	324		2023		15	76.95%	
	325		2022		15	69.25%	
	326		2021		15	62.32%	
	327		2020		15	56.09%	
	328		2019		15	50.19%	
	329		2018		15	44.29%	
	330		2017		15	38.38%	
	331		2016		15	32.48%	
	332		2015		15	26.57%	
	333		2014		15	20.67%	
	334		2013		15	14.76%	
	335		2012		15	8.86%	
	336		2011		15	2.95%	
	337		Fully Depreciated		15	0.00%	
	338	Total Other Station Equipment					
49.24	339	161-Oil Tanks	2025		15	95.00%	
	340		2024		15	85.50%	
	341		2023		15	76.95%	
	342		2022		15	69.25%	
	343		2021		15	62.32%	
	344		2020		15	56.09%	
	345		2019		15	50.19%	
	346		2018		15	44.29%	
	347		2017		15	38.38%	
	348		2016		15	32.48%	
	349		2015		15	26.57%	
	350		2014		15	20.67%	
	351		2013		15	14.76%	
	352		2012		15	8.86%	
	353		2011		15	2.95%	
	354		Fully Depreciated		15	0.00%	
	355	Total Oil Tanks					
49.24	356	162-Delivery Facilities	2025		15	95.00%	
	357		2024		15	85.50%	
	358		2023		15	76.95%	
	359		2022		15	69.25%	
	360		2021		15	62.32%	
	361		2020		15	56.09%	
	362		2019		15	50.19%	
	363		2018		15	44.29%	
	364		2017		15	38.38%	
	365		2016		15	32.48%	
	366		2015		15	26.57%	
	367		2014		15	20.67%	
	368		2013		15	14.76%	
	369		2012		15	8.86%	
	370		2011		15	2.95%	
	371		Fully Depreciated		15	0.00%	
	372	Total Delivery Facilities					
00.11	373	163-Communications Systems	2025		7	89.29%	
	374		2024		7	70.16%	
	375		2023		7	55.13%	
	376		2022		7	42.88%	
	377		2021		7	30.63%	
	378		2020		7	18.38%	
	379		2019		7	6.13%	
	380		Fully Depreciated		7	0.00%	
	381	Total Communications Systems					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	382	164-Office Furniture and Equipment	2025		7	89.29%	
	383		2024		7	70.16%	
	384		2023		7	55.13%	
	385		2022		7	42.88%	
	386		2021		7	30.63%	
	387		2020		7	18.38%	
	388		2019		7	6.13%	
	389		Fully Depreciated		7	0.00%	
	390	Total Office Furniture and Equipment					
46.0	391	165-Vehicles & Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles	2025		15	95.00%	
	392		2024		15	85.50%	
	393		2023		15	76.95%	
	394		2022		15	69.25%	
	395		2021		15	62.32%	
	396		2020		15	56.09%	
	397		2019		15	50.19%	
	398		2018		15	44.29%	
	399		2017		15	38.38%	
	400		2016		15	32.48%	
	401		2015		15	26.57%	
	402		2014		15	20.67%	
	403		2013		15	14.76%	
	404		2012		15	8.86%	
	405		2011		15	2.95%	
	406		Fully Depreciated		15	0.00%	
	407	Total Veh. and Other Work Equip.					
00.242	408	165.1-Transportation Equipment *Portion that was excluded from account 165, also excluding the motor vehicles portion	2025		5	85.00%	
	409		2024		5	59.50%	
	410		2023		5	41.65%	
	411		2022		5	24.99%	
	412		2021		5	8.33%	
	413		Fully Depreciated		5	0.00%	
	414	Total Transportation Equipment					
00.22	415	165.2-Motor Vehicles *Amount excluded from account 165, also excluding the Transportation Equipment portion	2025		5	85.00%	
	416		2024		5	59.50%	
	417		2023		5	41.65%	
	418		2022		5	24.99%	
	419		2021		5	8.33%	
	420		Fully Depreciated		5	0.00%	
	421	Total Motor Vehicles					
46.0	422	166-Other Property	2025		15	95.00%	
	423		2024		15	85.50%	
	424		2023		15	76.95%	
	425		2022		15	69.25%	
	426		2021		15	62.32%	
	427		2020		15	56.09%	
	428		2019		15	50.19%	
	429		2018		15	44.29%	
	430		2017		15	38.38%	
	431		2016		15	32.48%	
	432		2015		15	26.57%	
	433		2014		15	20.67%	
	434		2013		15	14.76%	
	435		2012		15	8.86%	
	436		2011		15	2.95%	
	437		Fully Depreciated		15	0.00%	
	438	Total Other Property					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2026

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	439	179-Machine Tools & Machinery	2025		7	89.29%	
	440		2024		7	70.16%	
	441		2023		7	55.13%	
	442		2022		7	42.88%	
	443		2021		7	30.63%	
	444		2020		7	18.38%	
	445		2019		7	6.13%	
	446		Fully Depreciated		7	0.00%	
	447	Total Mach. Tools and Machinery					
00.11	448	183-Communications Systems	2025		7	89.29%	
	449		2024		7	70.16%	
	450		2023		7	55.13%	
	451		2022		7	42.88%	
	452		2021		7	30.63%	
	453		2020		7	18.38%	
	454		2019		7	6.13%	
	455		Fully Depreciated		7	0.00%	
	456	Total Communications Systems					
00.11	457	184-Office Furniture and Equipment	2025		7	89.29%	
	458		2024		7	70.16%	
	459		2023		7	55.13%	
	460		2022		7	42.88%	
	461		2021		7	30.63%	
	462		2020		7	18.38%	
	463		2019		7	6.13%	
	464		Fully Depreciated		7	0.00%	
	465	Total Office Furniture and Equip.					
00.11	466	185-Vehicles & Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles	2025		7	89.29%	
	467		2024		7	70.16%	
	468		2023		7	55.13%	
	469		2022		7	42.88%	
	470		2021		7	30.63%	
	471		2020		7	18.38%	
	472		2019		7	6.13%	
	473		Fully Depreciated		7	0.00%	
	474	Total Veh. and Other Work Equip.					
00.242	475	185.1-Transportation Equipment *Portion that was excluded from account 185, also excluding the motor vehicles portion	2025		5	85.00%	
	476		2024		5	59.50%	
	477		2023		5	41.65%	
	478		2022		5	24.99%	
	479		2021		5	8.33%	
	480		Fully Depreciated		5	0.00%	
	481	Total Transportation Equipment					
00.22	482	185.2-Motor Vehicles *Amount excluded from account 185, also excluding the Transportation Equipment portion	2025		5	85.00%	
	483		2024		5	59.50%	
	484		2023		5	41.65%	
	485		2022		5	24.99%	
	486		2021		5	8.33%	
	487		Fully Depreciated		5	0.00%	
	488	Total Motor Vehicles					
00.11	489	186-Other Property	2025		7	89.29%	
	490		2024		7	70.16%	
	491		2023		7	55.13%	
	492		2022		7	42.88%	
	493		2021		7	30.63%	
	494		2020		7	18.38%	
	495		2019		7	6.13%	
	496		Fully Depreciated		7	0.00%	
	497	Total Other Property					
	498	Total Tangible Personal Property					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2026

Name of Business		Address of Business		City		State	Company Number	
Asset Class	Line Number	Account Number & Account Title		Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value

Instructions

The purpose of this schedule is to determine the net book value of all tangible personal property of the system, **not just the Nebraska portion**. **The Nebraska Adjusted basis must represent the adjusted basis determined by the IRS increased by the section 179 expense**. Detail must be reported under the appropriate account title and year placed in service.

- > The determination of the "Recovery Periods" was done in reference to the "Asset classes" as stated in the IRS Publication 946.
- > The determination of the "Depreciation Factors" are outlined in [Neb. Rev. Stat. § 77-120](#).
- > The "Net Book Value" is determined by multiplying the "Nebraska Adjusted Basis" by the appropriate "Depreciation Factor" for the coinciding year. This Microsoft Excel worksheet should populate this amount automatically once the Nebraska adjusted basis is entered.
- > If the public service entity feels that the a "Recovery Period" is inappropriate, please indicate the appropriate "Asset Class" number from the IRS Publication 946 under the corresponding account title, and highlight in yellow.
- > The accounts used on this schedule are the same accounts as indicated on the Schedule 12, as Tangible Personal Property.
- > If the public service entity feels that an account needs to be added and/or deleted and/or changed, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

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

Tangible Personal Property as defined under [Neb. Rev. Stat. § 77-105](#); See the Instruction ("Inst") Worksheet.

Year Placed in Service is the year the property was ready and available for a specific use. See the Instructions ("Inst") Worksheet for more information.

Nebraska Adjusted Basis as defined under [Neb. Rev. Stat. § 77-118](#); See the Instruction ("Inst") Worksheet.

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 ("Inst") Worksheet 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 ("Inst") Worksheet for more information.

Net Book Taxable Value is the taxable value for property tax purposes. It is calculated by multiplying the 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 ("Inst") Worksheet for more information.

Comments/Questions/Concerns:

Instructions

The purpose of this schedule is to report the itemized detail of the Noncarrier (Nonoperating) property that was reported on the Schedule 11-Comparative Balance Sheet.

> Any amounts reported as Noncarrier Property on the Schedule 11 are required to be reported on this schedule. Other noncarrier and/or nonoperating information may be reported on this schedule as well.

> This will include both the Gross amounts and Depreciation/Liabilities being reported, as separate line items.

> The description should indicate what the property is and the use of the property, when applicable.

> The Form 6 Account Number should match, if applicable, the same account number that the asset is reflecting on the Schedule 11.

➤ The location column should indicate the situs of the property. If the property is located in Nebraska, then list the county and/or legal description (if available). For all other nonoperating property, not located in Nebraska, only list the state of which the property has situs. If in more than one location, list all the Nebraska counties and/or states, as applicable.

Nonoperating Property is defined under **Neb. Rev. Stat. § 77-801.01**; See the Instructions ("Inst") Worksheet.

Comments/Questions/Concerns:

Nebraska Schedule 18-FP - Noncarrier Income Detail

For Use By Fluid Pipeline/Fluid Distribution Companies

Form 43

Tax Year

2026

Instructions

The purpose of this schedule is to report the itemized detail of the Noncarrier (Nonoperating) income that was reported on the Schedule 13-Comparative Income Statement.

- Any amounts reported as Revenues or Expenses from Noncarrier Property on the Schedule 13 are required to be reported on this schedule. Other noncarrier and/or nonoperating income information may be reported on this schedule as well.
 - This will include both the Gross Revenues and Expenses being reported as separate line items.
 - The description should indicate the source and type of income.
 - The Form 6 Account Number should match the same account number the income is reflecting on the Schedule 13.

Nonoperating Property is defined under [Neb. Rev. Stat. § 77-801.01](#); See the Instructions ("Inst") Workbook

Comments/Questions/Concerns:

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

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

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

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

Information available on the Division's website:

[County Assessor Contact Information](#)

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

[School District Reference List by County](#)

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 the Nebraska Form 43.

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

Please contact Tommy at tommy.a.nguyen@nebraska.gov (402-471-5865) or Kamisah O'Donnell at kamisah.odonnell@nebraska.gov (402-595-1531), if you have any questions or need assistance.

Comments/Questions/Concerns:

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

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

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

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

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

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

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

A	B	C	D	E	F	G	H	I	J	K
1	CNTY NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY CODE	KEY		
2	SAMPLE COMPANY NAME									
3	COUNTY - COLFAX	168	2,415,000	2,570,000	0	0	100	*1		213985
4	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	#2		213970
5	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01		214121
6	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	01		214101
7	LOWER PLATTE NORTH NRD	902	400,000	425,000	0	0	100	03		214103
8	ESU 7	6903	400,000	425,000	0	0	100	09		214106
9	CENTRAL TECH COMMUNITY COLLEGE	110	400,000	425,000	0	0	100	10		214110
10	AG SOCIETY	9200	400,000	425,000	0	0	100	13		214115
11	**CONSOLIDATED**		0	0	0	0	100	99		213964
12	CDE_ESU.SCH._FIRE....NRD						100	99		213959
13	024...7...123(2)II3II.LP						100	99		213955
14	COUNTY - NEMAH	500	400,000	425,000	0	0	100	#2		246934
15	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01		247046
16	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01		247027
17	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	415,000	450,000	0	0	100	01		247036
18	SCH DIST AUBURN 29 & BLDG 511						100	01		246992
19	SCH DIST AUBURN 29 BOND 2008						100	01		247057
20	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03		247069
21	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03		246994
22	NEMAH NRD	566	825,000	875,000	0	0	100	07		247012
23	ESU 4	564	825,000	875,000	0	0	100	09		247144
24	SOUTHEAST COMMUNITY COLLEGE	568	825,000	875,000	0	0	100	10		247082
25	AG SOCIETY	570	825,000	875,000	0	0	100	13		247096
26	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99		247111
27	CDEI.SCHI.FIRE						100	99		247001
28	75II23L1						100	99		246997
29	130L29L8						100	99		247127
30	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2		246944
31	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01		247221
32	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01		247224
33	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01		247335
34	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03		247338
35	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03		247336
36	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04		247254
37	NEMAH NRD	7300	1,140,000	1,270,000	0	0	100	07		247226

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](#)

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

[School District Reference List by County](#)

For additional information on how to complete the distribution file see Schedule 99 General Instructions and/or Schedule 99B for new filers. Please contact Tommy at tommy.a.nguyen@nebraska.gov (402-471-5865) or Kamisah O'Donnell at kamisah.odonnell@nebraska.gov (402-595-1531), if you have any questions or need assistance.

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

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

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

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

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

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

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

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

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

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

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

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

A	B	C	D	E	F	G	H	I	J	K	L	M
CNTY	CNTY NAME	TAXDIST	INVEST	RENT		CNTY NAME		CNTYFUND	INVESTMENT_CY	RENTAL_CY	COMPANY	
2	48 Jefferson	85	250000	0		48 COUNTY JEFFERSON		1	250000	0	100	
3	48 Jefferson	90	120000	0		48 SCH FAIRBURY 8		101	250000	0	100	
4						48 SCH DIST 8 BLDG FUND		103	250000	0	100	
5						48 SCH DIST 8 CAPITOL PURPOSE		110	250000	0	100	
6						48 FIRE DISTRICT FAIRBURY 8		305	250000	0	100	
7						48 LITTLE BLUE NRD		501	250000	0	100	
8						48 HISTORICAL SOCIETY		701	250000	0	100	
9						48 SOUTHEAST COMMUNITY COLLEGE		801	250000	0	100	
10						48 AMBULANCE DIST 33		1010	250000	0	100	
11						48 ESU 5		2010	250000	0	100	
12						48 ** CONSOLIDATED **					100	
13						48 TAX DISTRICT 85			250000	0	100	
14												
15												
16												
17												
18												
19												
20												
21												
22												
23												
24												
25												
26												

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SEPARATED TAX DISTRICTS

TAXING SUBDIVISION FOR EACH TAX DISTRICT

NOTE: THE INVESTMENT & RENT TRANSFERS OVER TO THE SUBDIVISION

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

A	B	C	D	E	F	G
CNTY	NAME	CNTYFUND	INVESTMENT_CY	RENT_CY	COMPANY	
2	48 COUNTY JEFFERSON	1	370000	0	100	
3	48 SCH FAIRBURY 8	101	370000	0	100	
4	48 SCH DIST 8 BLDG FUND	103	370000	0	100	
5	48 SCH DIST 8 CAPITAL PURPOSE	110	370000	0	100	
6	48 FIRE DISTRICT DILLER 6	303	120000	0	100	
7	48 FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
8	48 LITTLE BLUE NRD	501	250000	0	100	
9	48 LOWER BIG BLUE NRD	502	120000	0	100	
10	48 ESU 5	2010	370000	0	100	
11	48 SOUTHEAST COMMUNITY COLLEGE	801	370000	0	100	
12	48 AMBULANCE DIST 33	1010	250000	0	100	
13	48 HISTORICAL SOCIETY	701	370000	0	100	
14	48 ** CONSOLIDATED **		0	0	100	
15	48 TAX DISTRICT 85		250000	0	100	
16	48 TAX DISTRICT 90		120000	0	100	
17						

MERGED TAXING SUBDIVISIONS TOTALS

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

A	B	C	D	E	F	G	H	I
CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	
2	SAMPLE COMPANY NAME		0	910000	0	0	0	100
3	48 COUNTY JEFFERSON	1	0	370000	0	0	0	100
4	48 SCH FAIRBURY 8	101	0	370000	0	0	0	100
5	48 SCH DIST 8 BLDG FUND		0	370000	0	0	0	100
6	48 SCH DIST 8 CAPITAL PURPOSE		0	370000	0	0	0	100
7	48 FIRE DISTRICT DILLER 6	303	0	120000	0	0	0	100
8	48 FIRE DISTRICT FAIRBURY 8	305	0	250000	0	0	0	100
9	48 LITTLE BLUE NRD	501	0	250000	0	0	0	100
10	48 LOWER BIG BLUE NRD	502	0	120000	0	0	0	100
11	48 ESU 5	2010	0	370000	0	0	0	100
12	48 SOUTHEAST COMMUNITY COLLEGE	801	0	370000	0	0	0	100
13	48 AMBULANCE DIST 33	1010	0	250000	0	0	0	100
14	48 HISTORICAL SOCIETY	701	0	370000	0	0	0	100
15	48 ** CONSOLIDATED **		0	0	0	0	0	100
16	48 TAX DISTRICT 85		0	250000	0	0	0	100
17	48 TAX DISTRICT 90		0	120000	0	0	0	100
18	48 COUNTY RICHARDSON	100	0	140000	0	0	0	100
19	74 SCH FALLS CITY 56	6104	0	140000	0	0	0	100
20	74 SCH FALLS CITY 56 BOND	6204	0	140000	0	0	0	100
21	74 FIRE DISTRICT FALLS CITY	7706	0	140000	0	0	0	100
22	74 NEMAHIA NRD	7300	0	140000	0	0	0	100
23	74 ESU 4	6900	0	140000	0	0	0	100
24	74 SOUTHEAST COMMUNITY COLLEGE	7100	0	140000	0	0	0	100
25	74 AG SOCIETY	9200	0	140000	0	0	0	100
26	74 ** CONSOLIDATED **		0	0	0	0	0	100
27	74 TAX DISTRICT 100		0	140000	0	0	0	100
28	80 COUNTY SEWARD	100	0	400000	0	0	0	100
29	80 SCH SEWARD 9	401	0	400000	0	0	0	100
30	80 SCH SEWARD 9 BOND AFFIL 9-12	427	0	400000	0	0	0	100

Information available on the Division's website:

[County Assessor Contact Information](#)

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

[School District Reference List by County](#)

For additional information on how to complete the distribution file, see Schedule 99 - General Instructions and/or Schedule 99A for existing filers. Please contact Tommy at tommy.a.nguyen@nebraska.gov (402-471-5865) or Kamisah O'Donnell at kamisah.odonnell@nebraska.gov (402-595-1531), if you have any questions or need assistance.