

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 1/2019.

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%	55.77%
9				13.11%	38.38%	51.31%
10				4.37%	32.48%	46.85%
11				0.00%	26.57%	42.38%
12					20.67%	37.92%
13					14.76%	33.46%
14					8.86%	29.00%
15					2.95%	24.54%
16					0.00%	20.08%
17						15.62%
18						11.15%
19						6.69%
20						2.23%
21						0.00%

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

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

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

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

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

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

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? <input type="checkbox"/> Yes <input type="checkbox"/> No		Type of Ownership (LLC, MLP, etc.):	Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes:	
			If no: Ticker Symbol : _____ Year of IPO: _____	Complete "Parent Information" section
Sale, Merger, or Acquisition Information				
Seller:	Buyer:	Transaction Date:		
Did the operations of the business change as a result of the transaction? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how?				
Was the entire operation unit involved in the transaction? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, what was excluded?				
What motivated the transaction?				
What was the relationship between the parties prior to the transaction?				
Briefly, how was the transaction allocated 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? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes:	
Street Address:		Federal ID: <hr/>	What Exchange: _____ Ticker Symbol: _____ Year of IPO: _____	Year of Incorporation: _____ List additional business(es) with control of the business below
City:	State:	Zip Code:	Type of Ownership (LLC, MLP, etc.):	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-GP - Allocation Factors

For Use By Gas Pipeline/Gas 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 2 Page #	Requested Information	Amount	FERC 2 Page #	Requested Information	Amount
301	Total Dth of Nat. Gas Transported		N/A	Rate of Return (Base) - WACC	
518	Total Single Day Peak Deliveries		218	Rate on Equity	
508	Total Compressor Units		218	Rate on Debt	
509	Compressor Units Oper. at Peak		218	Structure on Equity	
513	Total Gas in Reservoir		218	Structure Debt	
513	Certificated Storage Capacity		218	Total Capitalization	

Explanation on how Nebraska allocation was determined:

Nebraska Schedule 1-GP - Allocation Factors

For Use By Gas Pipeline/Gas 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:

- > Utility Plant
- > 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-GP - Comparative Balance Sheet
For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Utility Plant					
101		Plant in Service			
101.1		Property Under Capital Leases			
102		Plant Purchased or Sold			
103		Experimental Plant Unclassified			
104		Leased to Others			
105		Held for Future Use			
105.1		Production Properties Held for Future Use			
106		Completed Construction Not Classified			
114		Acquisition Adjustments			
118		Other Utility Plant*			
120.1-120.6		Nuclear Fuel			
Construction Work In Process					
107A		CWIP Devoted to Upgrades			
107B		CWIP Devoted to Replacements			
107		Total Construction Work In Process			
Total Utility Plant					
108		Accum. Provision for Depreciation of Utility Plant			
111		Accum. Provision for Amort. and Depl. of Utility Plant			
115		Accum. Provision for Amort. of Acquisition Adjs.			
119		Accum. Prov. for Depr. and Amort. of Other Utility Plant*			
120.5		Accum. Provision for Amort., of Nuclear Fuel			
Total Depreciation, Amortization, And Depletion					
Net Utility Plant					
116		Utility Plant Adjustments*			
117.1		Gas Stored-Base Gas			
117.2		System Balancing Gas			
117.3		Gas Stored in Reservoirs and Pipelines-Noncurrent			
117.4		Gas Owed to System Gas			
Other Property and Investments					
121		Nonutility Property*			
122		Accum. Provision for Depreciation and Amort.			
123		Investments in Associated Companies			
123.1		Investments in Subsidiary Companies			
124		Other Investments*			
125		Sinking Funds			
126		Depreciation Fund			
127		Amortization Fund - Federal			
128		Other Special Funds*			
175		Long-Term Portion of Derivative Assets			
176		Long-Term Portion of Derivative Assets - Hedges			
Total Other Property and Investments					

Nebraska Schedule 11-GP - Comparative Balance Sheet
For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Current and Accrues Assets					
131		Cash			
132-134		Special Deposits			
135		Working Funds			
136		Temporary Cash Investments			
141		Notes Receivable			
142		Customer Accounts Receivable			
143		Other Accounts Receivable*			
144		(Less) Accum. Provision for Uncollectible Accts - Cr			
145		Notes Receivable from Associated Companies			
146		Accounts Receivable from Associated Companies			
151		Fuel Stock			
152		Fuel Stock Expenses Undistributed			
153		Residuals (Elec) and Extracted Products (Gas)			
154		Plant Materials and Operating Supplies			
155		Merchandise			
156		Other Materials and Supplies			
157		Nuclear Materials Held for Sale			
158.1-158.2		Allowances			
		(Less) Noncurrent Portion of Allowances			
163		Stores Expense Undistributed			
164.1		Gas Stored Underground-Current			
164.2-164.3		Liq. Natural Gas Stored and Held for Processing			
165		Prepayments			
166-167		Advances for Gas			
171		Interest and Dividends Receivable			
172		Rents Receivable			
173		Accrued Utility Revenues			
174		Miscellaneous Current and Accrued Assets*			
175		Derivative Instrument Assets			
175.1		(Less) L-T Portion of Derivative Instrument Assets			
176		Derivative Instrument Assets - Hedges			
176.1		(Less) L-T Portion of Der. Instrument Assets-Hedges			
		Total Current and Accrued Assets			
Deferred Debits					
181		Unamortized Debt Expense			
182.1		Extraordinary Property Losses			
182.2		Unrecovered Plant and Regulatory Study Costs			
182.3		Other Regulatory Assets*			
183		Prelim. Survey and Invest. Charges (Elec)			
183.1-183.2		Prelim. Survey and Invest. Charges (Gas)			
184		Clearing Accounts			
185		Temporary Facilities			
186		Miscellaneous Deferred Debits			
187		Deferred Losses from Disposition of Utility Plant			
188		Research, Development, and Demo. Expend.			
189		Unamortized Loss on Reacquired Debt			
190		Accumulated Deferred Income Taxes			
191		Unrecovered Purchased Gas Costs			
		Total Deferred Debits			
		Total Assets and Other Debits			

Nebraska Schedule 11-GP - Comparative Balance Sheet
For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Proprietary Capital					
201		Common Stock Issued			
204		Preferred Stock Issued			
202,205		Capital Stock Subscribed			
203,206		Stock Liability for Conversion			
207		Premium on Capital Stock			
208-211		Other Paid-In Capital*			
212		Installments Received on Capital Stock			
213		(Less) Discount on Capital Stock			
214		(Less) Capital stock Expense			
215		Retained Earnings			
216.1		Unappropriated Undistributed Subsidiary Earnings			
217		(Less) Reacquired Capital Stock			
219		Accumulated Other Comprehensive Income			
		Total Proprietary Capital			
Long Term Debt					
221		Bonds			
222		(Less) Reacquired Bonds			
223		Advances from Associated Companies			
224		Other Long-Term Debt			
225		Unamortized Premium on Long-Term Debt			
226		(Less) Unamortized Discount on L-T Debt-Dr			
		(Less) Current Portion of Long-Term Debt			
		Total Long-Term Debt			
Other Noncurrent Liabilities					
227		Obligations Under Capital Leases-Noncurrent			
228.1		Accum. Provision for Property Insurance			
228.2		Accum. Provision for Injuries and Damages			
228.3		Accum. Provision for Pensions and Benefits			
228.4		Accum. Miscellaneous Operating Provisions			
229		Accumulated Provision for Rate Refunds			
		L-T Portion of Derivative Instrument Liabilities			
		L-T Portion of Derivative Instrument Liabilities-Hdgs			
230		Asset Retirement Obligations			
		Total Other Noncurrent Liabilities			
Current and Accrues Liabilities					
		Current Portion of Long-Term Debt			
231		Notes Payable			
232		Accounts Payable			
233		Notes Payable to Associated Companies			
234		Accounts Payable to Associated Companies			
235		Customer Deposits			
236		Taxes Accrued			
237		Interest Accrued			
238		Dividends Declared			
239		Matured Long-Term Debt			
240		Matured Interest			
241		Tax Collections Payable			
242		Miscellaneous Current and Accrued Liabilities			
243		Obligations Under Capital Leases-Current			
244		Derivative Instrument Liabilities			
		(Less) L-T Portion of Derivative Instrument Liabilities			
245		Derivative Instrument Liabilities - Hedges			
		(Less) L-T Portion of Der. Instrument Liabilities-Hdgs			
		Total Current and Accrued Liabilities			

Nebraska Schedule 11-GP - Comparative Balance Sheet
For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Deferred Credits					
252		Customer Advances for Construction			
253		Other Deferred Credits*			
254		Other Regulatory Liabilities*			
255		Accumulated Deferred Investment Tax Credits			
256		Deferred Gains from Disposition of Utility Plant			
257		Unamortized Gain on Reacquired Debt			
281		Accum. Deferred Income Taxes - Accelerated Amort.			
282		Accum. Deferred Income Taxes - Other Property*			
283		Accumulated Deferred Income Taxes - Other*			
		Total Deferred Credits			
		Total Liabilities and Other Credits			

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 Construction Work in Progress (CWIP) is broken out to gather necessary information so the Department can 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 201-Uniform System of Accounts for Natural Gas Companies](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission Form 2.

> 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 12-GP - Plant In Service Detail
For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Intangible Plant						
301	1		Organization			
302	2		Franchises and Consents			
303	3	*	Miscellaneous Intangible Plant*			
	4		Total Intangible Plant			
Production Plant						
Manufactured Gas Production Plant						
304	5		Land and Land Rights			
305	6		Structures and Improvements			
306	7	X	Boiler Plant Equipment			
307	8	X*	Other Power Equipment*			
308	9	X	Coke Ovens			
309	10	X	Producer Gas Equipment			
310	11	X	Water Gas Generating Equipment			
311	12	X	Liquefied Petroleum Gas Equipment			
312	13	X	Oil Gas Generating Equipment			
313	14	X	Generating Equipment-Other Processes			
314	15	X	Coal, Coke, and Ash Handling Equipment			
315	16	X	Catalytic Cracking Equipment			
316	17	X*	Other Reforming Equipment*			
317	18	X	Purification Equipment			
318	19	X	Residual Refining Equipment			
319	20	X	Gas Mixing Equipment			
320	21	X*	Other Equipment*			
321	22		Asset Retirement Cost for Manu. Gas Prod. Plant			
	23		Total Manufactured Gas Production Plant			
Natural Gas Production and Gathering Plant						
325.1	24		Producing Lands			
325.2	25		Producing Leaseholds			
325.3	26		Gas Rights			
325.4	27		Right-of-Way			
325.5	28	*	Other Land and Land Rights*			
326	29		Gas Well Structures			
327	30		Field Compressor Station Structures			
328	31	X	Field Measuring and Regulation Station Equipment			
329	32	*	Other Structures*			
330	33		Producing Gas Wells-Well Construction			
331	34	X	Producing Gas Wells-Well Equipment			
332	35	X	Field Lines			
333	36	X	Field Compressor Station Equipment			
334	37	X	Field Measuring and Regulation Equipment			
335	38	X	Drilling and Cleaning Equipment			
336	39	X	Purification Equipment			
337	40	X*	Other Equipment*			
338	41		Unsuccessful Explor. and Developments Cost			
339	42		Asset Retirement Cost for Natural Gas Production			
	43		Total Productions and Gathering Plant			
Products Extraction Plant						
340	44		Land and Land Rights			
341	45		Structures and Improvements			
342	46	X	Extractions and Refining Equipment			
343	47	X	Pipe Lines			
344	48	X	Extracted Products Storage Equipment			
345	49	X	Compressor Equipment			
346	50	X	Gas Measuring and Regulating Equipment			
347	51	X*	Other Equipment*			
348	52		Asset Retirement Cost of Products Extract. Equip.			
	53		Total Products Extraction Plant			
	54		Total Natural Gas Production Plant			

Nebraska Schedule 12-GP - Plant In Service Detail
For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Natural Gas Storage and Processing Plant						
Underground Storage Plant						
350.1	55		Land			
350.2	56		Right-of-Way			
351	57		Structures and Improvements			
352	58		Wells			
352.1	59		Storage Leaseholds and Rights			
352.2	60		Reservoirs			
352.3	61		Non-recoverable Natural Gas			
353	62	X	Lines			
354	63	X	Compressor Station Equipment			
355	64	X	Measuring and Regulation Equipment			
356	65	X	Purification Equipment			
357	66	X*	Other Equipment*			
358	67		Asset Retirement Cost for Undergrd. Storage Plant			
	68		Total Underground Storage Plant			
Other Storage Plant						
360	69		Land and Land Rights			
361	70		Structures and Improvements			
362	71	X	Gas Holders			
363	72	X	Purification Equipment			
363.1	73	X	Liquefaction Equipment			
363.2	74	X	Vaporizing Equipment			
363.3	75	X	Compressor Equipment			
363.4	76	X	Measuring and Regulation Equipment			
363.5	77	X*	Other Equipment*			
363.6	78		Asset Retirement Cost for Other Storage Plant			
	79		Total Other Storage Plant			
Base Load Liqd. Natural Gas Term. and Proc. Plant						
364.1	80		Land and Land Rights			
364.2	81		Structures and Improvements			
364.3	82	X	LNG Processing Terminal Equipment			
364.4	83	X	LNG Transportation Equipment			
364.5	84	X	Measuring and Regulation Equipment			
364.6	85	X	Compressor Station Equipment			
364.7	86	X	Communications Equipment			
364.8	87	X*	Other Equipment*			
364.9	88		Asset Retire. Costs for Base Load Liqd Nat. Gas			
	89		Total Base Load Liqd. Nat. Gas Term. and Proc. Plt.			
	90		Total Nat. Gas Storage and Process. Plant			
Transmission Plant						
365.1	91		Land and Land Rights			
365.2	92		Right-of-Way			
366	93		Structures and Improvements			
366.1	94		Compressor Station Structures			
366.2	95		Measuring and Regulation Structures			
366.3	96	*	Other Structures*			
367	97	X	Mains			
368	98	X	Compressor Station Equipment			
369	99	X	Measuring and Regulation Equipment			
370	100	X	Communications Equipment			
371	101	X*	Other Equipment*			
372	102		Asset Retirement Cost for Trans. Plant			
	103		Total Transmission Plant			

Nebraska Schedule 12-GP - Plant In Service Detail

For Use By Gas Pipeline/Gas Distribution Companies

Form 43

Tax Year

2026

Name of Business			Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Distribution Plant						
374	104		Land and Land Rights			
375	105		Structures and Improvements			
376	106	X	Mains			
377	107	X	Compressor Station Equipment			
378	108	X	Measuring and Regulation Equipment-General			
379	109	X	Measuring and Regulation Equipment-City Gate			
380	110	X	Services			
381	111	X	Meters			
382	112	X	Meter Installations			
383	113	X	House Regulator			
384	114	X	House Regulator Installations			
385	115	X	Industrial Meas. and Regulation Station Equipment			
386	116	X*	Other Property on Customers' Premises*			
387	117	X*	Other Equipment*			
388	118		Asset Retirement Cost for Distribution Plant			
119	Total Distribution Plant					
General Plant						
389	120		Land and Land Rights			
390	121		Structures and Improvements			
391	122	X	Office Furniture and Equipment			
392	123	X	Transportation Equipment			
393	124	X	Stores Equipment			
394	125	X	Tools, Shop, and Garage Equipment			
395	126	X	Laboratory Equipment			
396	127	X	Power Operated Equipment			
397	128	X	Communications Equipment			
398	129	X	Miscellaneous Equipment			
399	130	X*	Other Tangible Property*			
399.1	131		Asset Retirement Cost for General Plant			
132	Total General Plant					
133	Total Gas 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:

Instructions

The purpose of this schedule is to report Gas Plant in Service 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 accounts are similar to those that are prescribed by [18 CFR Part 201-Uniform System of Accounts for Natural Gas Companies](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission Form 2.

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

Comments/Questions/Concerns:

Nebraska Schedule 13-GP - Comparative Income Statement
For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Operating Revenues					
412	1	Revenues From Gas Plant Leased to Others			
480	2	Residential Sales			
481	3	Commercial and Industrial Sales			
482	4	Other Sales to Public Authorities			
483	5	Sales for Resale			
484	6	Interdepartmental Sales			
485	7	Intracompany Transfers			
487	8	Forfeited Discounts			
488	9	Miscellaneous Service Revenues*			
489.1	10	Rev. form Trans. of Gas of Others Thr. Gath. Facil.			
489.2	11	Rev. from Trans. of Gas of Others Thr. Trans. Facil.			
489.3	12	Rev. from Trans. of Gas of Others Thr. Distr. Facil.			
489.4	13	Revenues from Storing Gas of Others			
490	14	Sales of Products Extracted from Natural Gas			
491	15	Revenues from Natural Gas Processed by Others			
492	16	Incidental Gasoline and Oil Sales			
493	17	Rent from Gas Property			
494	18	Interdepartmental Rents			
495	19	Other Gas Revenues*			
496	20	(Less) Provision for Rate Refunds			
400	21	Total Gas Operating Revenues			
Operating Expenses					
401	22	Operating Expenses			
402	23	Maintenance Expense			
403	24	Depreciation Expense			
403.1	25	Depr. Expense for Asset Retirement Costs			
404-405	26	Amortizations and Depletion of Utility Plant			
406	27	Amortization of Utility Plant Acq. Adjustment			
407.1	28	Amort. of Prop. Loss., Unrec. Plant and Reg. Study Cost			
407.2	29	Amortization of Conversion Expenses			
407.3	30	Regulatory Debits			
407.4	31	(Less) Regulatory Credits			
408.1	32	Taxes Other Than Income Taxes			
409.1	33	Income Taxes-Federal			
409.1	34	Income Taxes-Other			
410.1	35	Prov. of Deferred Income Taxes, Utility Oper. Inc.			
411.1	36	(Less) Provision for Deferred Income Taxes-Credit			
411.4	37	Investment Tax Credit Adjustment-Net			
411.6	38	(Less) Gains from Disposition of Utility Plant			
411.7	39	Losses from Disposition of Utility Plant			
411.8	40	(Less) Gains from Disposition of Allowances			
411.9	41	Losses from Disposition of Allowance			
411.10	42	Accretion Expense			
413	43	Expenses of Gas Plant Leased to Others			
	44	Total Utility Operating Expenses			
	45	Net Utility Operating Income			

Nebraska Schedule 13-GP - Comparative Income Statement
For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023
Other Income and Deductions					
		Other Income			
415	46	Revenue from Merch., Jobbing, and Contract Work			
416	47	(Less) Cost and Exp. of Merch., Job, and Cont. Work			
417	48	Revenues from Nonutility Operations*			
417.1	49	(Less) Expenses from Nonutility Operations*			
418	50	Nonoperation Rental Income*			
418.1	51	Equity in Earnings of Subsidiary Companies			
419	52	Interest and Dividend Income			
419.1	53	Allowance for Other Funds Used During Constr.			
421	54	Miscellaneous Nonoperation Income*			
421.1	55	Gain on Disposition of Property			
	56	Total Other Income			
		Other Income Deductions			
421.2	57	Loss of Disposition of Property			
425	58	Miscellaneous Amortization*			
426.1	59	Donations			
426.2	60	Life Insurance			
426.3	61	Penalties			
426.4	62	Expend. for Certain Civic, Polit, and Related Act.			
426.5	63	Other Deductions*			
	64	Total Other Income Deductions			
Taxes App. to Other Income and Deductions					
408.2	65	Taxes Other Than Income Taxes			
409.2	66	Income Taxes-Federal			
409.2	67	Income Taxes-Other			
410.2	68	Prov. for Deferred Inc. Tax., Other Inc., and Deed			
411.2	69	(Less) Provision for Deferred. Income Taxes-Credit			
411.5	70	Investment Tax Credit Adjustment-Net			
420	71	(Less) Investment Tax Credits			
	72	Total Taxes Applicable to Other Income and Ded.			
	73	Net Other Income and Deductions			
Interest Charges					
427	74	Interest on Long-Term Debt			
428	75	Amortization of Debt Discount and Expense			
428.1	76	Amortization of Loss of Reacquired Debt			
429	77	(Less) Amortization of Premium on Debt-Cr.			
429.1	78	(Less) Amort. of Gain on Reacquired Debt-Cr.			
430	79	Interest on Debt to Associated Companies			
431	80	Other Interest Expenses*			
432	81	(Less) Allow. for Bor. Funds Used During Constr.-Cr.			
	82	Net Interest Charges			
	83	Income Before Extraordinary Items			
Extraordinary Items					
434	84	Extraordinary Income			
435	85	(Less) Extraordinary Deductions			
	86	Net Extraordinary Income			
409.3	87	(Less) Income Taxes-Federal and Other			
	88	Extraordinary Items after Taxes			
	89	Net Income			

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):

Nebraska Schedule 13-GP - Comparative Income Statement

For Use By Gas Pipeline/Gas Distribution Companies

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Name of Business		Address of Business	City	State	Company Number
Form 2 Account Number	Line Number	Account Title	Year End Balance 2025	Year End Balance 2024	Year End Balance 2023

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 201-Uniform System of Accounts for Natural Gas Companies](#), account definitions and instructions can be found under that authority and/or the Federal Energy Regulatory Commission Form 2.

> 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-GP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

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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
49.221	1	306-Boiler Plant Equipment	2025		20	96.25%	
	2		2024		20	89.03%	
	3		2023		20	82.35%	
	4		2022		20	76.18%	
	5		2021		20	70.46%	
	6		2020		20	65.18%	
	7		2019		20	60.29%	
	8		2018		20	55.77%	
	9		2017		20	51.31%	
	10		2016		20	46.85%	
	11		2015		20	42.38%	
	12		2014		20	37.92%	
	13		2013		20	33.46%	
	14		2012		20	29.00%	
	15		2011		20	24.54%	
	16		2010		20	20.08%	
	17		2009		20	15.62%	
	18		2008		20	11.15%	
	19		2007		20	6.69%	
	20		2006		20	2.23%	
	21		Fully Depreciated		20	0.00%	
	22	Total Boiler Plant Equipment					
49.221	23	307-Other Power Equipment	2025		20	96.25%	
	24		2024		20	89.03%	
	25		2023		20	82.35%	
	26		2022		20	76.18%	
	27		2021		20	70.46%	
	28		2020		20	65.18%	
	29		2019		20	60.29%	
	30		2018		20	55.77%	
	31		2017		20	51.31%	
	32		2016		20	46.85%	
	33		2015		20	42.38%	
	34		2014		20	37.92%	
	35		2013		20	33.46%	
	36		2012		20	29.00%	
	37		2011		20	24.54%	
	38		2010		20	20.08%	
	39		2009		20	15.62%	
	40		2008		20	11.15%	
	41		2007		20	6.69%	
	42		2006		20	2.23%	
	43		Fully Depreciated		20	0.00%	
	44	Total Other Power Equipment					

Nebraska Schedule 14-GP - Detail Net Book Personal Property

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System Wide Nebraska Adjusted Basis

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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
49.221	45	308-Coke Ovens		2025		20	96.25%	
	46			2024		20	89.03%	
	47			2023		20	82.35%	
	48			2022		20	76.18%	
	49			2021		20	70.46%	
	50			2020		20	65.18%	
	51			2019		20	60.29%	
	52			2018		20	55.77%	
	53			2017		20	51.31%	
	54			2016		20	46.85%	
	55			2015		20	42.38%	
	56			2014		20	37.92%	
	57			2013		20	33.46%	
	58			2012		20	29.00%	
	59			2011		20	24.54%	
	60			2010		20	20.08%	
	61			2009		20	15.62%	
	62			2008		20	11.15%	
	63			2007		20	6.69%	
	64			2006		20	2.23%	
	65			Fully Depreciated		20	0.00%	
	66	Total Coke Ovens						
49.221	67	309-Producer Gas Equipment		2025		20	96.25%	
	68			2024		20	89.03%	
	69			2023		20	82.35%	
	70			2022		20	76.18%	
	71			2021		20	70.46%	
	72			2020		20	65.18%	
	73			2019		20	60.29%	
	74			2018		20	55.77%	
	75			2017		20	51.31%	
	76			2016		20	46.85%	
	77			2015		20	42.38%	
	78			2014		20	37.92%	
	79			2013		20	33.46%	
	80			2012		20	29.00%	
	81			2011		20	24.54%	
	82			2010		20	20.08%	
	83			2009		20	15.62%	
	84			2008		20	11.15%	
	85			2007		20	6.69%	
	86			2006		20	2.23%	
	87			Fully Depreciated		20	0.00%	
	88	Total Producer Gas Equipment						

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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
49.221	89	310-Water Gas Generating Equipment		2025		20	96.25%	
	90			2024		20	89.03%	
	91			2023		20	82.35%	
	92			2022		20	76.18%	
	93			2021		20	70.46%	
	94			2020		20	65.18%	
	95			2019		20	60.29%	
	96			2018		20	55.77%	
	97			2017		20	51.31%	
	98			2016		20	46.85%	
	99			2015		20	42.38%	
	100			2014		20	37.92%	
	101			2013		20	33.46%	
	102			2012		20	29.00%	
	103			2011		20	24.54%	
	104			2010		20	20.08%	
	105			2009		20	15.62%	
	106			2008		20	11.15%	
	107			2007		20	6.69%	
	108			2006		20	2.23%	
	109			Fully Depreciated		20	0.00%	
	110	Total Water Gas Generating Equip.						
49.221	111	311-Liquefied Petroleum Gas Equip.		2025		20	96.25%	
	112			2024		20	89.03%	
	113			2023		20	82.35%	
	114			2022		20	76.18%	
	115			2021		20	70.46%	
	116			2020		20	65.18%	
	117			2019		20	60.29%	
	118			2018		20	55.77%	
	119			2017		20	51.31%	
	120			2016		20	46.85%	
	121			2015		20	42.38%	
	122			2014		20	37.92%	
	123			2013		20	33.46%	
	124			2012		20	29.00%	
	125			2011		20	24.54%	
	126			2010		20	20.08%	
	127			2009		20	15.62%	
	128			2008		20	11.15%	
	129			2007		20	6.69%	
	130			2006		20	2.23%	
	131			Fully Depreciated		20	0.00%	
	132	Total Liquefied Petrol. Gas Equip.						

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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
49.221	133	312-Oil Gas Generating Equipment	2025		20	96.25%	
	134		2024		20	89.03%	
	135		2023		20	82.35%	
	136		2022		20	76.18%	
	137		2021		20	70.46%	
	138		2020		20	65.18%	
	139		2019		20	60.29%	
	140		2018		20	55.77%	
	141		2017		20	51.31%	
	142		2016		20	46.85%	
	143		2015		20	42.38%	
	144		2014		20	37.92%	
	145		2013		20	33.46%	
	146		2012		20	29.00%	
	147		2011		20	24.54%	
	148		2010		20	20.08%	
	149		2009		20	15.62%	
	150		2008		20	11.15%	
	151		2007		20	6.69%	
	152		2006		20	2.23%	
	153		Fully Depreciated		20	0.00%	
	154	Total Oil Gas Generating Equip.					
49.221	155	313-Generating Equip.-Other Process.	2025		20	96.25%	
	156		2024		20	89.03%	
	157		2023		20	82.35%	
	158		2022		20	76.18%	
	159		2021		20	70.46%	
	160		2020		20	65.18%	
	161		2019		20	60.29%	
	162		2018		20	55.77%	
	163		2017		20	51.31%	
	164		2016		20	46.85%	
	165		2015		20	42.38%	
	166		2014		20	37.92%	
	167		2013		20	33.46%	
	168		2012		20	29.00%	
	169		2011		20	24.54%	
	170		2010		20	20.08%	
	171		2009		20	15.62%	
	172		2008		20	11.15%	
	173		2007		20	6.69%	
	174		2006		20	2.23%	
	175		Fully Depreciated		20	0.00%	
	176	Total Gen. Equip.-Other Processes					

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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
49.221	177	314-Coal, Coke, and Ash Handling Equip.		2025		20	96.25%	
	178			2024		20	89.03%	
	179			2023		20	82.35%	
	180			2022		20	76.18%	
	181			2021		20	70.46%	
	182			2020		20	65.18%	
	183			2019		20	60.29%	
	184			2018		20	55.77%	
	185			2017		20	51.31%	
	186			2016		20	46.85%	
	187			2015		20	42.38%	
	188			2014		20	37.92%	
	189			2013		20	33.46%	
	190			2012		20	29.00%	
	191			2011		20	24.54%	
	192			2010		20	20.08%	
	193			2009		20	15.62%	
	194			2008		20	11.15%	
	195			2007		20	6.69%	
	196			2006		20	2.23%	
	197			Fully Depreciated		20	0.00%	
	198	Total Coal, Coke, and Ash Hand. Equip.						
49.221	199	315-Catalytic Cracking Equipment		2025		20	96.25%	
	200			2024		20	89.03%	
	201			2023		20	82.35%	
	202			2022		20	76.18%	
	203			2021		20	70.46%	
	204			2020		20	65.18%	
	205			2019		20	60.29%	
	206			2018		20	55.77%	
	207			2017		20	51.31%	
	208			2016		20	46.85%	
	209			2015		20	42.38%	
	210			2014		20	37.92%	
	211			2013		20	33.46%	
	212			2012		20	29.00%	
	213			2011		20	24.54%	
	214			2010		20	20.08%	
	215			2009		20	15.62%	
	216			2008		20	11.15%	
	217			2007		20	6.69%	
	218			2006		20	2.23%	
	219			Fully Depreciated		20	0.00%	
	220	Total Catalytic Cracking Equipment						

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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
49.221	221	316-Other Reforming Equipment	2025		20	96.25%	
	222		2024		20	89.03%	
	223		2023		20	82.35%	
	224		2022		20	76.18%	
	225		2021		20	70.46%	
	226		2020		20	65.18%	
	227		2019		20	60.29%	
	228		2018		20	55.77%	
	229		2017		20	51.31%	
	230		2016		20	46.85%	
	231		2015		20	42.38%	
	232		2014		20	37.92%	
	233		2013		20	33.46%	
	234		2012		20	29.00%	
	235		2011		20	24.54%	
	236		2010		20	20.08%	
	237		2009		20	15.62%	
	238		2008		20	11.15%	
	239		2007		20	6.69%	
	240		2006		20	2.23%	
	241		Fully Depreciated		20	0.00%	
	242	Total Other Reforming Equip.					
49.221	243	317-Purification Equipment	2025		20	96.25%	
	244		2024		20	89.03%	
	245		2023		20	82.35%	
	246		2022		20	76.18%	
	247		2021		20	70.46%	
	248		2020		20	65.18%	
	249		2019		20	60.29%	
	250		2018		20	55.77%	
	251		2017		20	51.31%	
	252		2016		20	46.85%	
	253		2015		20	42.38%	
	254		2014		20	37.92%	
	255		2013		20	33.46%	
	256		2012		20	29.00%	
	257		2011		20	24.54%	
	258		2010		20	20.08%	
	259		2009		20	15.62%	
	260		2008		20	11.15%	
	261		2007		20	6.69%	
	262		2006		20	2.23%	
	263		Fully Depreciated		20	0.00%	
	264	Total Purification Equipment					

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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
49.221	265	318-Residual Refining Equipment	2025		20	96.25%	
	266		2024		20	89.03%	
	267		2023		20	82.35%	
	268		2022		20	76.18%	
	269		2021		20	70.46%	
	270		2020		20	65.18%	
	271		2019		20	60.29%	
	272		2018		20	55.77%	
	273		2017		20	51.31%	
	274		2016		20	46.85%	
	275		2015		20	42.38%	
	276		2014		20	37.92%	
	277		2013		20	33.46%	
	278		2012		20	29.00%	
	279		2011		20	24.54%	
	280		2010		20	20.08%	
	281		2009		20	15.62%	
	282		2008		20	11.15%	
	283		2007		20	6.69%	
	284		2006		20	2.23%	
	285		Fully Depreciated		20	0.00%	
	286	Total Residual Refining Equip.					
49.221	287	319-Gas Mixing Equipment	2025		20	96.25%	
	288		2024		20	89.03%	
	289		2023		20	82.35%	
	290		2022		20	76.18%	
	291		2021		20	70.46%	
	292		2020		20	65.18%	
	293		2019		20	60.29%	
	294		2018		20	55.77%	
	295		2017		20	51.31%	
	296		2016		20	46.85%	
	297		2015		20	42.38%	
	298		2014		20	37.92%	
	299		2013		20	33.46%	
	300		2012		20	29.00%	
	301		2011		20	24.54%	
	302		2010		20	20.08%	
	303		2009		20	15.62%	
	304		2008		20	11.15%	
	305		2007		20	6.69%	
	306		2006		20	2.23%	
	307		Fully Depreciated		20	0.00%	
	308	Total Gas Mixing Equipment					

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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
49.221	309	320-Other Equipment	2025		20	96.25%	
	310		2024		20	89.03%	
	311		2023		20	82.35%	
	312		2022		20	76.18%	
	313		2021		20	70.46%	
	314		2020		20	65.18%	
	315		2019		20	60.29%	
	316		2018		20	55.77%	
	317		2017		20	51.31%	
	318		2016		20	46.85%	
	319		2015		20	42.38%	
	320		2014		20	37.92%	
	321		2013		20	33.46%	
	322		2012		20	29.00%	
	323		2011		20	24.54%	
	324		2010		20	20.08%	
	325		2009		20	15.62%	
	326		2008		20	11.15%	
	327		2007		20	6.69%	
	328		2006		20	2.23%	
	329		Fully Depreciated		20	0.00%	
	330	Total Other Equipment					
49.23	331	328-Field Meas. and Reg. Station Equip.	2025		7	89.29%	
	332		2024		7	70.16%	
	333		2023		7	55.13%	
	334		2022		7	42.88%	
	335		2021		7	30.63%	
	336		2020		7	18.38%	
	337		2019		7	6.13%	
	338		Fully Depreciated		7	0.00%	
	339	Total Field Meas. and Reg. Stat. Eq.					
49.23	340	331-Producing Gas Wells-Equipment	2025		7	89.29%	
	341		2024		7	70.16%	
	342		2023		7	55.13%	
	343		2022		7	42.88%	
	344		2021		7	30.63%	
	345		2020		7	18.38%	
	346		2019		7	6.13%	
	347		Fully Depreciated		7	0.00%	
	348	Total Producing Gas Wells-Equip.					
49.23	349	332-Field Lines	2025		7	89.29%	
	350		2024		7	70.16%	
	351		2023		7	55.13%	
	352		2022		7	42.88%	
	353		2021		7	30.63%	
	354		2020		7	18.38%	
	355		2019		7	6.13%	
	356		Fully Depreciated		7	0.00%	
	357	Total Field Lines					
49.23	358	333-Field Compressor Station Equip	2025		7	89.29%	
	359		2024		7	70.16%	
	360		2023		7	55.13%	
	361		2022		7	42.88%	
	362		2021		7	30.63%	
	363		2020		7	18.38%	
	364		2019		7	6.13%	
	365		Fully Depreciated		7	0.00%	
	366	Total Field Comp. Station Equip.					

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49.23	367	334-Field Meas. and Reg. Station Equip	2025		7	89.29%	
	368		2024		7	70.16%	
	369		2023		7	55.13%	
	370		2022		7	42.88%	
	371		2021		7	30.63%	
	372		2020		7	18.38%	
	373		2019		7	6.13%	
	374		Fully Depreciated		7	0.00%	
	375	Total Field Meas. and Reg. Stat. Eq.					
49.23	376	335-Drilling and Cleaning Equip	2025		7	89.29%	
	377		2024		7	70.16%	
	378		2023		7	55.13%	
	379		2022		7	42.88%	
	380		2021		7	30.63%	
	381		2020		7	18.38%	
	382		2019		7	6.13%	
	383		Fully Depreciated		7	0.00%	
	384	Total Drilling and Cleaning Equip.					
49.23	385	336-Purification Equipment	2025		7	89.29%	
	386		2024		7	70.16%	
	387		2023		7	55.13%	
	388		2022		7	42.88%	
	389		2021		7	30.63%	
	390		2020		7	18.38%	
	391		2019		7	6.13%	
	392		Fully Depreciated		7	0.00%	
	393	Total Purification Equipment					
49.23	394	337-Other Equipment	2025		7	89.29%	
	395		2024		7	70.16%	
	396		2023		7	55.13%	
	397		2022		7	42.88%	
	398		2021		7	30.63%	
	399		2020		7	18.38%	
	400		2019		7	6.13%	
	401		Fully Depreciated		7	0.00%	
	402	Total Other Equipment					
49.23	403	342-Extraction and Refining Equip	2025		7	89.29%	
	404		2024		7	70.16%	
	405		2023		7	55.13%	
	406		2022		7	42.88%	
	407		2021		7	30.63%	
	408		2020		7	18.38%	
	409		2019		7	6.13%	
	410		Fully Depreciated		7	0.00%	
	411	Total Extract. and Refin. Equipment					
49.23	412	343-Pipelines	2025		7	89.29%	
	413		2024		7	70.16%	
	414		2023		7	55.13%	
	415		2022		7	42.88%	
	416		2021		7	30.63%	
	417		2020		7	18.38%	
	418		2019		7	6.13%	
	419		Fully Depreciated		7	0.00%	
	420	Total Pipelines					

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49.23	421	344-Extracted Products Storage Equip.	2025		7	89.29%	
	422		2024		7	70.16%	
	423		2023		7	55.13%	
	424		2022		7	42.88%	
	425		2021		7	30.63%	
	426		2020		7	18.38%	
	427		2019		7	6.13%	
	428		Fully Depreciated		7	0.00%	
	429	Total Extracted Prod. Stor. Equip.					
49.23	430	345-Compressor Equipment	2025		7	89.29%	
	431		2024		7	70.16%	
	432		2023		7	55.13%	
	433		2022		7	42.88%	
	434		2021		7	30.63%	
	435		2020		7	18.38%	
	436		2019		7	6.13%	
	437		Fully Depreciated		7	0.00%	
	438	Total Compressor Equipment					
49.23	439	346-Gas Measuring and Reg. Equip.	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 Gas Measuring and Reg. Equip.					
49.23	448	347-Other Equipment	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 Other Equipment					
46.0	457	353-Lines	2025		15	95.00%	
	458		2024		15	85.50%	
	459		2023		15	76.95%	
	460		2022		15	69.25%	
	461		2021		15	62.32%	
	462		2020		15	56.09%	
	463		2019		15	50.19%	
	464		2018		15	44.29%	
	465		2017		15	38.38%	
	466		2016		15	32.48%	
	467		2015		15	26.57%	
	468		2014		15	20.67%	
	469		2013		15	14.76%	
	470		2012		15	8.86%	
	471		2011		15	2.95%	
	472		Fully Depreciated		15	0.00%	
	473	Total Lines					

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46.0	474	354-Compressor Station Equipment	2025		15	95.00%	
	475		2024		15	85.50%	
	476		2023		15	76.95%	
	477		2022		15	69.25%	
	478		2021		15	62.32%	
	479		2020		15	56.09%	
	480		2019		15	50.19%	
	481		2018		15	44.29%	
	482		2017		15	38.38%	
	483		2016		15	32.48%	
	484		2015		15	26.57%	
	485		2014		15	20.67%	
	486		2013		15	14.76%	
	487		2012		15	8.86%	
	488		2011		15	2.95%	
	489		Fully Depreciated		15	0.00%	
	490	Total Compressor Station Equip.					
46.0	491	355-Measuring and Regulated Equip.	2025		15	95.00%	
	492		2024		15	85.50%	
	493		2023		15	76.95%	
	494		2022		15	69.25%	
	495		2021		15	62.32%	
	496		2020		15	56.09%	
	497		2019		15	50.19%	
	498		2018		15	44.29%	
	499		2017		15	38.38%	
	500		2016		15	32.48%	
	501		2015		15	26.57%	
	502		2014		15	20.67%	
	503		2013		15	14.76%	
	504		2012		15	8.86%	
	505		2011		15	2.95%	
	506		Fully Depreciated		15	0.00%	
	507	Total Measuring and Reg. Equipment					
46.0	508	356-Purification Equipment	2025		15	95.00%	
	509		2024		15	85.50%	
	510		2023		15	76.95%	
	511		2022		15	69.25%	
	512		2021		15	62.32%	
	513		2020		15	56.09%	
	514		2019		15	50.19%	
	515		2018		15	44.29%	
	516		2017		15	38.38%	
	517		2016		15	32.48%	
	518		2015		15	26.57%	
	519		2014		15	20.67%	
	520		2013		15	14.76%	
	521		2012		15	8.86%	
	522		2011		15	2.95%	
	523		Fully Depreciated		15	0.00%	
	524	Total Purification Equipment					

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46.0	525	357-Other Equipment	2025		15	95.00%	
	526		2024		15	85.50%	
	527		2023		15	76.95%	
	528		2022		15	69.25%	
	529		2021		15	62.32%	
	530		2020		15	56.09%	
	531		2019		15	50.19%	
	532		2018		15	44.29%	
	533		2017		15	38.38%	
	534		2016		15	32.48%	
	535		2015		15	26.57%	
	536		2014		15	20.67%	
	537		2013		15	14.76%	
	538		2012		15	8.86%	
	539		2011		15	2.95%	
	540		Fully Depreciated		15	0.00%	
	541	Total Other Equipment					
46.0	542	362-Gas Holders	2025		15	95.00%	
	543		2024		15	85.50%	
	544		2023		15	76.95%	
	545		2022		15	69.25%	
	546		2021		15	62.32%	
	547		2020		15	56.09%	
	548		2019		15	50.19%	
	549		2018		15	44.29%	
	550		2017		15	38.38%	
	551		2016		15	32.48%	
	552		2015		15	26.57%	
	553		2014		15	20.67%	
	554		2013		15	14.76%	
	555		2012		15	8.86%	
	556		2011		15	2.95%	
	557		Fully Depreciated		15	0.00%	
	558	Total Gas Holders					
46.0	559	363-Purification Equipment	2025		15	95.00%	
	560		2024		15	85.50%	
	561		2023		15	76.95%	
	562		2022		15	69.25%	
	563		2021		15	62.32%	
	564		2020		15	56.09%	
	565		2019		15	50.19%	
	566		2018		15	44.29%	
	567		2017		15	38.38%	
	568		2016		15	32.48%	
	569		2015		15	26.57%	
	570		2014		15	20.67%	
	571		2013		15	14.76%	
	572		2012		15	8.86%	
	573		2011		15	2.95%	
	574		Fully Depreciated		15	0.00%	
	575	Total Purification Equipment					

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46.0	576	363.1-Liquefaction Equipment	2025		15	95.00%	
	577		2024		15	85.50%	
	578		2023		15	76.95%	
	579		2022		15	69.25%	
	580		2021		15	62.32%	
	581		2020		15	56.09%	
	582		2019		15	50.19%	
	583		2018		15	44.29%	
	584		2017		15	38.38%	
	585		2016		15	32.48%	
	586		2015		15	26.57%	
	587		2014		15	20.67%	
	588		2013		15	14.76%	
	589		2012		15	8.86%	
	590		2011		15	2.95%	
	591		Fully Depreciated		15	0.00%	
	592	Total Liquefaction Equipment					
46.0	593	363.2-Vaporizing Equipment	2025		15	95.00%	
	594		2024		15	85.50%	
	595		2023		15	76.95%	
	596		2022		15	69.25%	
	597		2021		15	62.32%	
	598		2020		15	56.09%	
	599		2019		15	50.19%	
	600		2018		15	44.29%	
	601		2017		15	38.38%	
	602		2016		15	32.48%	
	603		2015		15	26.57%	
	604		2014		15	20.67%	
	605		2013		15	14.76%	
	606		2012		15	8.86%	
	607		2011		15	2.95%	
	608		Fully Depreciated		15	0.00%	
	609	Total Vaporizing Equipment					
46.0	610	363.3-Compressor Equipment	2025		15	95.00%	
	611		2024		15	85.50%	
	612		2023		15	76.95%	
	613		2022		15	69.25%	
	614		2021		15	62.32%	
	615		2020		15	56.09%	
	616		2019		15	50.19%	
	617		2018		15	44.29%	
	618		2017		15	38.38%	
	619		2016		15	32.48%	
	620		2015		15	26.57%	
	621		2014		15	20.67%	
	622		2013		15	14.76%	
	623		2012		15	8.86%	
	624		2011		15	2.95%	
	625		Fully Depreciated		15	0.00%	
	626	Total Compressor Equipment					

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46.0	627	363.4-Measuring and Regulated Equip.	2025		15	95.00%	
	628		2024		15	85.50%	
	629		2023		15	76.95%	
	630		2022		15	69.25%	
	631		2021		15	62.32%	
	632		2020		15	56.09%	
	633		2019		15	50.19%	
	634		2018		15	44.29%	
	635		2017		15	38.38%	
	636		2016		15	32.48%	
	637		2015		15	26.57%	
	638		2014		15	20.67%	
	639		2013		15	14.76%	
	640		2012		15	8.86%	
	641		2011		15	2.95%	
	642		Fully Depreciated		15	0.00%	
	643	Total Measuring and Reg. Equipment					
46.0	644	363.5-Other Equipment	2025		15	95.00%	
	645		2024		15	85.50%	
	646		2023		15	76.95%	
	647		2022		15	69.25%	
	648		2021		15	62.32%	
	649		2020		15	56.09%	
	650		2019		15	50.19%	
	651		2018		15	44.29%	
	652		2017		15	38.38%	
	653		2016		15	32.48%	
	654		2015		15	26.57%	
	655		2014		15	20.67%	
	656		2013		15	14.76%	
	657		2012		15	8.86%	
	658		2011		15	2.95%	
	659		Fully Depreciated		15	0.00%	
	660	Total Other Equipment					
46.0	661	364.3-LNG Processing Terminal Equip.	2025		15	95.00%	
	662		2024		15	85.50%	
	663		2023		15	76.95%	
	664		2022		15	69.25%	
	665		2021		15	62.32%	
	666		2020		15	56.09%	
	667		2019		15	50.19%	
	668		2018		15	44.29%	
	669		2017		15	38.38%	
	670		2016		15	32.48%	
	671		2015		15	26.57%	
	672		2014		15	20.67%	
	673		2013		15	14.76%	
	674		2012		15	8.86%	
	675		2011		15	2.95%	
	676		Fully Depreciated		15	0.00%	
	677	Total LNG Processing Term. Equip.					

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46.0	678	364.4-LNG Transportation Equip.	2025		15	95.00%	
	679		2024		15	85.50%	
	680		2023		15	76.95%	
	681		2022		15	69.25%	
	682		2021		15	62.32%	
	683		2020		15	56.09%	
	684		2019		15	50.19%	
	685		2018		15	44.29%	
	686		2017		15	38.38%	
	687		2016		15	32.48%	
	688		2015		15	26.57%	
	689		2014		15	20.67%	
	690		2013		15	14.76%	
	691		2012		15	8.86%	
	692		2011		15	2.95%	
	693		Fully Depreciated		15	0.00%	
	694	Total LNG Trans. Equipment					
46.0	695	364.5-Measuring and Regulated Equip.	2025		15	95.00%	
	696		2024		15	85.50%	
	697		2023		15	76.95%	
	698		2022		15	69.25%	
	699		2021		15	62.32%	
	700		2020		15	56.09%	
	701		2019		15	50.19%	
	702		2018		15	44.29%	
	703		2017		15	38.38%	
	704		2016		15	32.48%	
	705		2015		15	26.57%	
	706		2014		15	20.67%	
	707		2013		15	14.76%	
	708		2012		15	8.86%	
	709		2011		15	2.95%	
	710		Fully Depreciated		15	0.00%	
	711	Total Measuring and Reg. Equipment					
46.0	712	364.6-Compressor Station Equip.	2025		15	95.00%	
	713		2024		15	85.50%	
	714		2023		15	76.95%	
	715		2022		15	69.25%	
	716		2021		15	62.32%	
	717		2020		15	56.09%	
	718		2019		15	50.19%	
	719		2018		15	44.29%	
	720		2017		15	38.38%	
	721		2016		15	32.48%	
	722		2015		15	26.57%	
	723		2014		15	20.67%	
	724		2013		15	14.76%	
	725		2012		15	8.86%	
	726		2011		15	2.95%	
	727		Fully Depreciated		15	0.00%	
	728	Total Compressor Station Equip.					
00.11	729	364.7-Communication Equipment	2025		7	89.29%	
	730		2024		7	70.16%	
	731		2023		7	55.13%	
	732		2022		7	42.88%	
	733		2021		7	30.63%	
	734		2020		7	18.38%	
	735		2019		7	6.13%	
	736		Fully Depreciated		7	0.00%	
	737	Total Communication Equip.					

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46.0	738	364.8-Other Equipment		2025		15	95.00%	
	739			2024		15	85.50%	
	740			2023		15	76.95%	
	741			2022		15	69.25%	
	742			2021		15	62.32%	
	743			2020		15	56.09%	
	744			2019		15	50.19%	
	745			2018		15	44.29%	
	746			2017		15	38.38%	
	747			2016		15	32.48%	
	748			2015		15	26.57%	
	749			2014		15	20.67%	
	750			2013		15	14.76%	
	751			2012		15	8.86%	
	752			2011		15	2.95%	
	753			Fully Depreciated		15	0.00%	
	754	Total Other Equipment						
46.0	755	367-Mains		2025		15	95.00%	
	756			2024		15	85.50%	
	757			2023		15	76.95%	
	758			2022		15	69.25%	
	759			2021		15	62.32%	
	760			2020		15	56.09%	
	761			2019		15	50.19%	
	762			2018		15	44.29%	
	763			2017		15	38.38%	
	764			2016		15	32.48%	
	765			2015		15	26.57%	
	766			2014		15	20.67%	
	767			2013		15	14.76%	
	768			2012		15	8.86%	
	769			2011		15	2.95%	
	770			Fully Depreciated		15	0.00%	
	771	Total Mains						
46.0	772	368-Compressor Station Equip.		2025		15	95.00%	
	773			2024		15	85.50%	
	774			2023		15	76.95%	
	775			2022		15	69.25%	
	776			2021		15	62.32%	
	777			2020		15	56.09%	
	778			2019		15	50.19%	
	779			2018		15	44.29%	
	780			2017		15	38.38%	
	781			2016		15	32.48%	
	782			2015		15	26.57%	
	783			2014		15	20.67%	
	784			2013		15	14.76%	
	785			2012		15	8.86%	
	786			2011		15	2.95%	
	787			Fully Depreciated		15	0.00%	
	788	Total Compressor Station Equip.						

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System Wide Nebraska Adjusted Basis

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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	789	369-Measuring and Regulated Equip	2025		15	95.00%	
	790		2024		15	85.50%	
	791		2023		15	76.95%	
	792		2022		15	69.25%	
	793		2021		15	62.32%	
	794		2020		15	56.09%	
	795		2019		15	50.19%	
	796		2018		15	44.29%	
	797		2017		15	38.38%	
	798		2016		15	32.48%	
	799		2015		15	26.57%	
	800		2014		15	20.67%	
	801		2013		15	14.76%	
	802		2012		15	8.86%	
	803		2011		15	2.95%	
	804		Fully Depreciated		15	0.00%	
	805	Total Measuring and Reg. Equipment					
00.11	806	370-Communication Equipment	2025		7	89.29%	
	807		2024		7	70.16%	
	808		2023		7	55.13%	
	809		2022		7	42.88%	
	810		2021		7	30.63%	
	811		2020		7	18.38%	
	812		2019		7	6.13%	
	813		Fully Depreciated		7	0.00%	
	814	Total Communication Equip.					
46.0	815	371-Other Equipment	2025		15	95.00%	
	816		2024		15	85.50%	
	817		2023		15	76.95%	
	818		2022		15	69.25%	
	819		2021		15	62.32%	
	820		2020		15	56.09%	
	821		2019		15	50.19%	
	822		2018		15	44.29%	
	823		2017		15	38.38%	
	824		2016		15	32.48%	
	825		2015		15	26.57%	
	826		2014		15	20.67%	
	827		2013		15	14.76%	
	828		2012		15	8.86%	
	829		2011		15	2.95%	
	830		Fully Depreciated		15	0.00%	
	831	Total Other Equipment					

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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
49.21	832	376-Mains		2025		20	96.25%	
	833			2024		20	89.03%	
	834			2023		20	82.35%	
	835			2022		20	76.18%	
	836			2021		20	70.46%	
	837			2020		20	65.18%	
	838			2019		20	60.29%	
	839			2018		20	55.77%	
	840			2017		20	51.31%	
	841			2016		20	46.85%	
	842			2015		20	42.38%	
	843			2014		20	37.92%	
	844			2013		20	33.46%	
	845			2012		20	29.00%	
	846			2011		20	24.54%	
	847			2010		20	20.08%	
	848			2009		20	15.62%	
	849			2008		20	11.15%	
	850			2007		20	6.69%	
	851			2006		20	2.23%	
	852			Fully Depreciated		20	0.00%	
	853	Total Mains						
49.21	854	377-Compressor Station Equip.		2025		20	96.25%	
	855			2024		20	89.03%	
	856			2023		20	82.35%	
	857			2022		20	76.18%	
	858			2021		20	70.46%	
	859			2020		20	65.18%	
	860			2019		20	60.29%	
	861			2018		20	55.77%	
	862			2017		20	51.31%	
	863			2016		20	46.85%	
	864			2015		20	42.38%	
	865			2014		20	37.92%	
	866			2013		20	33.46%	
	867			2012		20	29.00%	
	868			2011		20	24.54%	
	869			2010		20	20.08%	
	870			2009		20	15.62%	
	871			2008		20	11.15%	
	872			2007		20	6.69%	
	873			2006		20	2.23%	
	874			Fully Depreciated		20	0.00%	
	875	Total Compressor Station Equip.						

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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
49.21	876	378-Measuring and Regulated Equip.-Gen.	2025		20	96.25%	
	877		2024		20	89.03%	
	878		2023		20	82.35%	
	879		2022		20	76.18%	
	880		2021		20	70.46%	
	881		2020		20	65.18%	
	882		2019		20	60.29%	
	883		2018		20	55.77%	
	884		2017		20	51.31%	
	885		2016		20	46.85%	
	886		2015		20	42.38%	
	887		2014		20	37.92%	
	888		2013		20	33.46%	
	889		2012		20	29.00%	
	890		2011		20	24.54%	
	891		2010		20	20.08%	
	892		2009		20	15.62%	
	893		2008		20	11.15%	
	894		2007		20	6.69%	
	895		2006		20	2.23%	
	896		Fully Depreciated		20	0.00%	
	897	Total Measuring and Reg. Equip.-Gen.					
49.21	898	379-Meas. and Reg. Equip.-City Gate	2025		20	96.25%	
	899		2024		20	89.03%	
	900		2023		20	82.35%	
	901		2022		20	76.18%	
	902		2021		20	70.46%	
	903		2020		20	65.18%	
	904		2019		20	60.29%	
	905		2018		20	55.77%	
	906		2017		20	51.31%	
	907		2016		20	46.85%	
	908		2015		20	42.38%	
	909		2014		20	37.92%	
	910		2013		20	33.46%	
	911		2012		20	29.00%	
	912		2011		20	24.54%	
	913		2010		20	20.08%	
	914		2009		20	15.62%	
	915		2008		20	11.15%	
	916		2007		20	6.69%	
	917		2006		20	2.23%	
	918		Fully Depreciated		20	0.00%	
	919	Total Meas. and Reg. Equip.-City					

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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
49.21	920	380-Services		2025		20	96.25%	
	921			2024		20	89.03%	
	922			2023		20	82.35%	
	923			2022		20	76.18%	
	924			2021		20	70.46%	
	925			2020		20	65.18%	
	926			2019		20	60.29%	
	927			2018		20	55.77%	
	928			2017		20	51.31%	
	929			2016		20	46.85%	
	930			2015		20	42.38%	
	931			2014		20	37.92%	
	932			2013		20	33.46%	
	933			2012		20	29.00%	
	934			2011		20	24.54%	
	935			2010		20	20.08%	
	936			2009		20	15.62%	
	937			2008		20	11.15%	
	938			2007		20	6.69%	
	939			2006		20	2.23%	
	940			Fully Depreciated		20	0.00%	
	941	Total Services						
49.21	942	381-Meters		2025		20	96.25%	
	943			2024		20	89.03%	
	944			2023		20	82.35%	
	945			2022		20	76.18%	
	946			2021		20	70.46%	
	947			2020		20	65.18%	
	948			2019		20	60.29%	
	949			2018		20	55.77%	
	950			2017		20	51.31%	
	951			2016		20	46.85%	
	952			2015		20	42.38%	
	953			2014		20	37.92%	
	954			2013		20	33.46%	
	955			2012		20	29.00%	
	956			2011		20	24.54%	
	957			2010		20	20.08%	
	958			2009		20	15.62%	
	959			2008		20	11.15%	
	960			2007		20	6.69%	
	961			2006		20	2.23%	
	962			Fully Depreciated		20	0.00%	
	963	Total Meters						

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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
49.21	964	382-Meter Installations-Equipment	2025		20	96.25%	
	965		2024		20	89.03%	
	966		2023		20	82.35%	
	967		2022		20	76.18%	
	968		2021		20	70.46%	
	969		2020		20	65.18%	
	970		2019		20	60.29%	
	971		2018		20	55.77%	
	972		2017		20	51.31%	
	973		2016		20	46.85%	
	974		2015		20	42.38%	
	975		2014		20	37.92%	
	976		2013		20	33.46%	
	977		2012		20	29.00%	
	978		2011		20	24.54%	
	979		2010		20	20.08%	
	980		2009		20	15.62%	
	981		2008		20	11.15%	
	982		2007		20	6.69%	
	983		2006		20	2.23%	
	984		Fully Depreciated		20	0.00%	
	985	Total Meter Installations-Equip.					
49.21	986	383-House Regulators	2025		20	96.25%	
	987		2024		20	89.03%	
	988		2023		20	82.35%	
	989		2022		20	76.18%	
	990		2021		20	70.46%	
	991		2020		20	65.18%	
	992		2019		20	60.29%	
	993		2018		20	55.77%	
	994		2017		20	51.31%	
	995		2016		20	46.85%	
	996		2015		20	42.38%	
	997		2014		20	37.92%	
	998		2013		20	33.46%	
	999		2012		20	29.00%	
	1000		2011		20	24.54%	
	1001		2010		20	20.08%	
	1002		2009		20	15.62%	
	1003		2008		20	11.15%	
	1004		2007		20	6.69%	
	1005		2006		20	2.23%	
	1006		Fully Depreciated		20	0.00%	
	1007	Total House Regulators					

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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
49.21	1008	384-House Regulators Install.-Equip.	2025		20	96.25%	
	1009		2024		20	89.03%	
	1010		2023		20	82.35%	
	1011		2022		20	76.18%	
	1012		2021		20	70.46%	
	1013		2020		20	65.18%	
	1014		2019		20	60.29%	
	1015		2018		20	55.77%	
	1016		2017		20	51.31%	
	1017		2016		20	46.85%	
	1018		2015		20	42.38%	
	1019		2014		20	37.92%	
	1020		2013		20	33.46%	
	1021		2012		20	29.00%	
	1022		2011		20	24.54%	
	1023		2010		20	20.08%	
	1024		2009		20	15.62%	
	1025		2008		20	11.15%	
	1026		2007		20	6.69%	
	1027		2006		20	2.23%	
	1028		Fully Depreciated		20	0.00%	
	1029	Total House Reg. Install.-Equip.					
49.21	1030	385-Ind. Meas. and Reg. Station Equip.	2025		20	96.25%	
	1031		2024		20	89.03%	
	1032		2023		20	82.35%	
	1033		2022		20	76.18%	
	1034		2021		20	70.46%	
	1035		2020		20	65.18%	
	1036		2019		20	60.29%	
	1037		2018		20	55.77%	
	1038		2017		20	51.31%	
	1039		2016		20	46.85%	
	1040		2015		20	42.38%	
	1041		2014		20	37.92%	
	1042		2013		20	33.46%	
	1043		2012		20	29.00%	
	1044		2011		20	24.54%	
	1045		2010		20	20.08%	
	1046		2009		20	15.62%	
	1047		2008		20	11.15%	
	1048		2007		20	6.69%	
	1049		2006		20	2.23%	
	1050		Fully Depreciated		20	0.00%	
	1051	Total Ind. Meas. and Reg. St. Equip.					

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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
49.21	1052	386-Other Property On Cust. Premises		2025		20	96.25%	
	1053			2024		20	89.03%	
	1054			2023		20	82.35%	
	1055			2022		20	76.18%	
	1056			2021		20	70.46%	
	1057			2020		20	65.18%	
	1058			2019		20	60.29%	
	1059			2018		20	55.77%	
	1060			2017		20	51.31%	
	1061			2016		20	46.85%	
	1062			2015		20	42.38%	
	1063			2014		20	37.92%	
	1064			2013		20	33.46%	
	1065			2012		20	29.00%	
	1066			2011		20	24.54%	
	1067			2010		20	20.08%	
	1068			2009		20	15.62%	
	1069			2008		20	11.15%	
	1070			2007		20	6.69%	
	1071			2006		20	2.23%	
	1072			Fully Depreciated		20	0.00%	
	1073	Total Other Prop. On Cust. Prem.						
49.21	1074	387-Other Equipment		2025		20	96.25%	
	1075			2024		20	89.03%	
	1076			2023		20	82.35%	
	1077			2022		20	76.18%	
	1078			2021		20	70.46%	
	1079			2020		20	65.18%	
	1080			2019		20	60.29%	
	1081			2018		20	55.77%	
	1082			2017		20	51.31%	
	1083			2016		20	46.85%	
	1084			2015		20	42.38%	
	1085			2014		20	37.92%	
	1086			2013		20	33.46%	
	1087			2012		20	29.00%	
	1088			2011		20	24.54%	
	1089			2010		20	20.08%	
	1090			2009		20	15.62%	
	1091			2008		20	11.15%	
	1092			2007		20	6.69%	
	1093			2006		20	2.23%	
	1094			Fully Depreciated		20	0.00%	
	1095	Total Other Equipment						
00.11	1096	391-Office Furniture and Equipment		2025		7	89.29%	
	1097			2024		7	70.16%	
	1098			2023		7	55.13%	
	1099			2022		7	42.88%	
	1100			2021		7	30.63%	
	1101			2020		7	18.38%	
	1102			2019		7	6.13%	
	1103			Fully Depreciated		7	0.00%	
	1104	Total Office Furniture and Equip.						
00.242	1105	(Excluding Highway Vehicles)		2025		5	85.00%	
	1106			2024		5	59.50%	
	1107			2023		5	41.65%	
	1108			2022		5	24.99%	
	1109			2021		5	8.33%	
	1110			Fully Depreciated		5	0.00%	
	1111	Total Transportation Equip.						

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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
00.22	1112	Motor Vehicles (Including Highway Vehicles from Account 392)	2025		5	85.00%	
	1113		2024		5	59.50%	
	1114		2023		5	41.65%	
	1115		2022		5	24.99%	
	1116		2021		5	8.33%	
	1117		Fully Depreciated		5	0.00%	
	1118	Total Motor Vehicles					
00.11	1119	393-Stores Equipment	2025		7	89.29%	
	1120		2024		7	70.16%	
	1121		2023		7	55.13%	
	1122		2022		7	42.88%	
	1123		2021		7	30.63%	
	1124		2020		7	18.38%	
	1125		2019		7	6.13%	
	1126		Fully Depreciated		7	0.00%	
	1127	Total Stores Equipment					
00.11	1128	394-Tools, Shop, and Garage Equip.	2025		7	89.29%	
	1129		2024		7	70.16%	
	1130		2023		7	55.13%	
	1131		2022		7	42.88%	
	1132		2021		7	30.63%	
	1133		2020		7	18.38%	
	1134		2019		7	6.13%	
	1135		Fully Depreciated		7	0.00%	
	1136	Total Tools, Shop, and Garage Equip.					
00.11	1137	395-Laboratory Equipment	2025		7	89.29%	
	1138		2024		7	70.16%	
	1139		2023		7	55.13%	
	1140		2022		7	42.88%	
	1141		2021		7	30.63%	
	1142		2020		7	18.38%	
	1143		2019		7	6.13%	
	1144		Fully Depreciated		7	0.00%	
	1145	Total Laboratory Equipment					
00.11	1146	396-Power Operated Equipment	2025		7	89.29%	
	1147		2024		7	70.16%	
	1148		2023		7	55.13%	
	1149		2022		7	42.88%	
	1150		2021		7	30.63%	
	1151		2020		7	18.38%	
	1152		2019		7	6.13%	
	1153		Fully Depreciated		7	0.00%	
	1154	Total Power Operated Equipment					
00.11	1155	397-Communication Equipment	2025		7	89.29%	
	1156		2024		7	70.16%	
	1157		2023		7	55.13%	
	1158		2022		7	42.88%	
	1159		2021		7	30.63%	
	1160		2020		7	18.38%	
	1161		2019		7	6.13%	
	1162		Fully Depreciated		7	0.00%	
	1163	Total Communication Equipment					
00.11	1164	398-Miscellaneous Equipment	2025		7	89.29%	
	1165		2024		7	70.16%	
	1166		2023		7	55.13%	
	1167		2022		7	42.88%	
	1168		2021		7	30.63%	
	1169		2020		7	18.38%	
	1170		2019		7	6.13%	
	1171		Fully Depreciated		7	0.00%	
	1172	Total Misc. Equipment					

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00.11	1173	399-Other Tangible Equipment		2025		7	89.29%	
	1174			2024		7	70.16%	
	1175			2023		7	55.13%	
	1176			2022		7	42.88%	
	1177			2021		7	30.63%	
	1178			2020		7	18.38%	
	1179			2019		7	6.13%	
	1180			Fully Depreciated		7	0.00%	
	1181	Total Other Tang. Equipment						
	1182	Total Tangible Personal Property						

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 Nonutility (Nonoperating) property that was reported on the Schedule 11-Comparative Balance Sheet.

- > Any amounts reported as Nonutility Property on the Schedule 11 are required to be reported on this schedule. Other nonutility and/or nonoperating information may be reported on this schedule as well.
- > This will include both the Gross amounts and Deprecation/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 2 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-GP - Nonutility Income Detail

For Use By Gas Pipeline/Gas Distribution Companies

Form 43
Tax Year
2026

Instructions

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

- > Any amounts reported as Revenues or Expenses from Nonutility Operations on the Schedule 13 are required to be reported on this schedule. Other nonutility 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 2 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												

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						

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	74 COUNTY RICHARDSON	100		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](#)

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[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.