Nebraska Railroad Tax Report, Form 41 Tax Year 2025

What's New: 2024 Legislative Summary

There were no legislative actions or bills that impact centrally assessed properties for 2024.

For railroad companies to electronically submit completed forms/reports, see instructions. <u>Sharefile link HERE</u>

NFBF	RASKA	N	ebraska Railr	oad Tax	Report	Form 41			
	Great Service.		Due A	pril 15		Tax Year			
		Se	e Instructions for Nebraska	-	eport. Form 41	2025			
	ocation Addre								
Name of Railroa	d			Nebraska ID Number					
Street Address				Federal ID Number					
Slieel Address									
City		State	Zip Code		Date of Incorporation	State of Incorporation			
Person to C	ontact Concer	ning this Report			1				
Name		ning this itepoin			Title				
Mailing Address					Email Address				
City		State	Zip Code		Telephone Number	Fax Number			
	eceive Railroa	d Tax Statements (if	different than above)		T :4-				
Name					Title				
Mailing Address	lailing Address				Email Address				
City		State	Zip Code		Telephone Number	Fax Number			
City		State	Zip Code						
Person to R	eceive Railroa	d Apportionment Rep	ports (if different than	above)					
Name					Title				
Mailing Address					Email Address				
Maining / Garooo									
City		State	Zip Code		Telephone Number	Fax Number			
		Addit	ional Information to b	e Filed With F	orm 41				
For Class I Railr	oads:	Addit		For Non-Class I					
		TB) Annual Report R-1			nent and Balance Sheet				
	Exchange Commiss holder's Reports	sion (SEC) Federal Form 10	-K		inancial Statements				
	e Commission (PS)	C) - State Statistics		Detail of Income and Expenses Detail of Property Accounts (Investment, Depreciation, and Net Book)					
	-	ble to your company, if avai	lable	Capitalization Rate Study applicable to your company, if available					
			examined this report, includin		schedules and additional				
	reports, and to th	he best of my knowledge an	d belief, it is correct and com	plete.					
sign				_					
here	Signature of Office	cer			Signature of Preparer, Othe	er than Officer			
	Title				Title				
	Date				Date				
		other required reports		<u>HERE</u>					
Sena signati		any other required repo ah O'Donnell	115 IU.						
			e, Property Assessme	nt Division					
	1313 Farnam	n-on-the-Mall	•••						
	Omaha, NE (68102							

Nebraska Railroad Tax Report, Form 41 List of Schedules and Required Information

The table below indicates the required schedules and additional reports that must be submitted to the Department of Revenue, Property Assessment Division. If the schedule is not applicable to the company, note it on the schedule and return it, along with Form 41. See Form 41 Instructions for more information.

Schedules	Description (see instructions on each schedule unless the format is self-explanatory)					
1	Railroad General Information, Motor Vehicles Licensed in Nebraska, and Five-Year Operating Information					
2	Railroad Capital Stock Summation					
3	Railroad Funded Debt Summation					
4	Railroad Income Statement					
5	(Unassigned)					
6	Railroad Operating Property Leased From Others and Leased To Others					
7	Railroad Allocation Factors and Five Year History					
8	Railroad Taxation by States					
9	Railroad Track Mileage by Branch line, Density Factors, & Ton Miles (part 1 of 2),					
	and Track Abandonment Information (part 2 of 2)					
10	Railroad Track Mileage for Apportionment Value (by County Taxing Subdivision)					
11	Railroad Miscellaneous Income					
12	Railroad Comparative Balance Sheet					
13	Railroad Investment in General Office Buildings or Machine and Repair Facilities					
14	Railroad Detail of Accounts for Total, Personal, and Motor Vehicle					
15	Net Book Personal Property Information					
	ADDITIONAL INFORMATION REQUIRED TO BE FILED WITH FORM 41					
r Class I Railroads	s: For Non-Class I Railroads:					
urface Transportati	ion Board (STB) Annual Report R-1 Income Statement and Balance Sheet					
ecurities & Exchan	ge Commission (SEC) Federal Form 10-K Notes to the Financial Statements					

Annual Stockholder's Reports State Statistics (Public Service Commission - PSC)

Capitalization Rate Study for your company, if available

Income Statement and Balance Sheet Notes to the Financial Statements Detail of Income and Expenses Detail of Property Accounts (Investment, Depreciation, and Net Book) Capitalization Rate Study for your company, if available

Instructions Nebraska Railroad Tax Report, Form 41

Purpose:	The Nebraska Railroad Tax Report, Form 41, information is used by the Property Tax Administrator in determining the taxable value of each railroad company.
Who must file:	Any person, company, or corporation owning, operating, or controlling any railroad or railroad service in Nebraska must file the Nebraska Railroad Tax Report, Form 41, and all attached schedules with the Department of Revenue, Property Assessment Division.
When to file:	Form 41 must be filed on or before April 15 of the current year with information based upon the previous year ending December 31. The railroad company must report all non-operating property to the county assessor on or before January 1 of each year, pursuant to Neb. Rev. Stat. § <u>77-606</u> .
How to file:	All schedules of Form 41, excluding Schedules 9 and 10 track mileage information, must be completed in the Microsoft Excel format. Any information provided in lieu of a schedule or as supporting documentation to a particular schedule must also be provided in excel. For example, cash flow information provided as supplemental information for Schedule 4 Income Statement must be in excel format. Non-Class I Railroad's income statement, detail income/expenses, detail of property investment/depreciation/net investment should be provided in excel format, if possible.
	See Specific Instructions provided on each individual schedule.
Density Factor and Ton-miles:	For Schedule 9 (part 1 of 2) a PDF is provided, which displays the 3-year average density factor (percentage) and track miles for each branch line for the prior tax year. Please use the PDF copy in lieu of Schedule 9 to report density factors and ton-miles for each branch line for the current year, if applicable. Complete the signature block on the schedule and return with the railroad's Form 41.
Track Abandonment:	If applicable, please complete any pending or approved track abandonment information on Form 41, Schedule 9 (part 2 of 2), according to the instructions on the schedule.
Track Mileage Changes:	For Schedule 10 a PDF is provided, which displays the railroad company's track mileage for the prior tax year by branch line and by county taxing subdivision. In addition, an MS Excel version of Schedule 10 is provided for your records. Please use the PDF copy in lieu of Schedule 10 to report changes of main or side miles of track for the current year. Complete the signature block on the schedule and return with the railroad's Form 41.
Authorized Signature:	This report must be signed by the president, secretary, principal accounting officer, or duly authorized corporate representative or official of the company or corporation operating or controlling any railroad service Nebraska. For electronic filings, a copy of the signature page must be emailed in PDF format for the filing to be valid.
Where to file:	Send completed report and other required reports electronically via Sharefile link HERE
	Send signature pages and any other required reports to: Attention: Kamisah O'Donnell Nebraska Department of Revenue, Property Assessment Division 1313 Farnam-on-the-Mall Omaha, NE 68102
Extension of time for filing:	A written request must be submitted in writing or by email prior to April 15 to the Property Tax Administrator, indicating the specific schedule(s) for which an extension of time is needed and the reason why. Pursuant to Neb. Rev. Stat. § 77-603, for good cause shown, an extension of up to 15 days may be granted, making the filing date April 30 .
Penalty:	Neb. Rev. Stat. § 77-605 imposes a penalty of \$100.00 per day for failure to report any required information postmarked after the filing date or extended date.
Appraisals, Meetings, & Formal Appeals	On or before July 1, draft appraisals are emailed to railroad companies. July 1-12, railroad companies may meet with staff informally or by telephone conference to discuss appraisal. On or before July 15, final appraisals are emailed to railroad companies. On or before August 1, if aggrieved with the value, the railroad company must file a written administrative appeal with the Tax Commissioner, in accordance with Title 350, Nebraska Administrative Code, Regulation Chapter 90. On or before August 10, final equalized value and apportionment reports are emailed to companies.

Other information available for railroad companies:

Calendar for Centrally Assessed Railroads and Public Service Entities

Railroad Statutes Neb. Rev. Stat. Chapter 77 Article 6

Railroad Regulations; Title 350 Nebraska Administrative Code, Chapter 30, REG-30-006

Taxing Subdivisions and Tax Rates by County

Nebraska County Assessor Contact Information.

NEBRASKA	NEBRASKA SCHEDULE 1- Railroad General Information				
Good Life. Great Service.	Attach this schedule to Form 41	41			
Name of Railroad as Shown on F	Form 41 Nebraska I.D. Number	Tax Year 2025			

1. Provide a brief description of your railroad's operations for the past year, (e.g. type of rail traffic handled, reasons for growth and/or decline).

2. Report details of any change in ownership, including mergers or acquisitions that occurred during the reporting year. Include consideration, terms, and all pertinent data.

3. Explain any stock splits in the common or preferred stock during the reporting year.

4. Describe any important changes in operation and/or management that occurred during the reporting year.

5. Does your railroad company have any Nebraska operating personal property qualifying for exemption under the Nebraska Advantage Act? If yes, give brief explanation of property and location.

6. State the exact dollar amount of federal income taxes actually paid or owed for the reported year as reported on your federal tax return.

FORM 41-Nebraska Schedule 1-Railroad General Information (continued) Provide yearly information beginning with current year

	Railroad Revenue, Expenses, and Net Revenue								
	R-1 Account 501-503, Acct. 531, or appropriate income statement information								
	Any "restated" amounts must be reported on a supplemental Schedule 1 with narrative and supporting documentation.								
Year	Railroad Operating Revenues	Railroad Operating Expenses	Net Revenue from Railroad Operations						
2024									
2023									
2022									
2021									
2020									

	Total Railroad Capital Spending								
Year	MAINTENANCE	EXPANSION	TOTAL CAPITAL SPENDING						
2024									
2023									
2022									
2021									
2020									

	Total Net Railroad Operating Income NROI (before interest expense but after tax) NROI from R-1 Schedule 210 or appropriate income statement information
Year	Any "restated" amounts must be reported on a supplemental Schedule 1 with narrative and supporting documentation.
2024	
2023	
2022	
2021	
2020	

	Total Railroad Property Owned and Used R-1 Schedule 352A or appropriate balance sheet information								
	Any "restated" amounts must be reported on a supplemental Schedule 1 with narrative and supporting documentation.								
Year	TOTAL INVESTMENT TOTAL DEPRECIATION NET INVESTMENT								
2024									
2023									
2022									
2021									
2020									

	* MOTOR VEHICLES LICENSED IN NEBRASKA							
Year Acquired	Nebraska Adjusted Basis	Nebraska Net Book Depreciation Factor	Nebraska Net Book Value					
2024	·	85.00						
2023		59.50						
2022		41.65						
2021		24.99						
2020		8.33						
		Total Nebraska Net Book ==>						

* Instructions for motor vehicles.

Report the requested information above, only for motor vehicles owned by the railroad and licensed in Nebraska for operation on the highways. Refer to Schedule 15 for complete instructions in determining Nebraska's Personal Property Net Book Value for Motor Vehicles

NEBRASKA Good Life. Great Service.	NEBRASKA SCHEDULE 2- Railroad Capital Stock Attach schedules and notes to Form 41								
Name and Address as Shown on Forr	n 41						Nebraska I.D. Number	Tax Year 2025	
	Nebraska	Schedule 2	2 - Railroad Co	mpany Parent Ca	pital Stock				
(1) (2) (3) TOTAL NUMBER OF SHARES (7) (8)								(9)	
			(4)	(5)	(6)		Average Monthly	Total	
	Date Total Outstanding Treasury					High-Low Price	Securities at		
Description of	of	Par					from Jan. 1, 2024	Market Prices	
Capital Stock	-		31-Dec-2024	31-Dec-2024	31-Dec-2024	Per Share	to Dec. 31, 2024	(Col. 5 x Col. 8)	
TOTAL CAPITAL	STOCK PAR	ENT							

	Nebraska Schedule 2 - Railroad Company Subsidiary Capital Stock								
(1)	(2)	(3)	TOTAL NUMB	ER OF SHARES		(7)	(8)	(9)	
			(4)	(5)	(6)		Average Monthly	Total	
	Date			Total Outstanding	Treasury		High-Low Price	Securities at	
Description of	of	Par	Authorized	Shares at	Stock at	Earnings	from Jan. 1, 2024	Market Prices	
Capital Stock	Issue	Value	31-Dec-2024	31-Dec-2024	31-Dec-2024	Per Share	to Dec. 31, 2024	(Col. 5 x Col. 8)	
TOTAL CAPITAL ST	OCK SUB	SIDIARY							

Instructions for Capital Stock: Report all forms of capital stock for the operating railroad company and its parent corporation, if applicable. State the date(s) and any other information pertaining to any stock dividends or stock splits. Attach a supplemental schedule for Column 8, indicating the individual months' figures and the source of the data. Companies which do not have stocks listed on the open market should provide an attachment indicating the method used in arriving at market values.

NEBRASKA Good Life. Great Service. Department of revenue	NEBRASKA SCHEDULE 3- Railroad Funded Debt Attach schedules and notes to Form 41								FORM 41
Name and Address as Shown on Form 4	1						Nebraska I.D. Num	nber	Tax Year 2025
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Description of each issue or Series of Funded Debt (group by type & provide subtotals)	Date of Issue	Date of Maturity	Total Amount Outstanding	Amount Held by Treasury (T) Pledged (P)	Amount Held by Investor	Interest Rate %	Annual Interest (Col. 6 x Col. 7)	Average Monthly High-Low Price from Jan. 1, 2021 to Dec. 31, 2021	Total Securities at Market Prices (Col. 6 x Col. 9)
						/0			
			-	-				-	
						+			
TOTAL	FUNDED	DEBT				%			

Instructions for Funded Debt: Report all forms of funded debt which are the liability of the railroad company. The debt should include figures for equipment trust obligations, mortgage bonds, conditional sales agreements, and miscellaneous obligations. Please group each type of funded debt and provide a subtotal of each. Attach a supplemental schedule for Column 9, indicating the individual months' figures and the source of the data. In the absence of evidence to the contrary, market value should be entered as book value.

NEBRASKA SCHEDULE 4- Railroad Comparative Inc			ncome Statement	FORM	
	Great Service.	Attach this schedule to Form 41		41	
DEPART	MENT OF REVENUE				
ame of Rai	Iroad as Showr	n on Form 41	Nebraska I.D. Number	Tax Year 2025	
LINE	STB		Amount for Current	Amount for Preceding	
NO.	ACCOUNT	ITEM	Year	Year	
1	101	Freight			
2	102	Passenger			
3	103	Passenger Related			
4	104	Switching			
5	105	Water Transfers			
6	106	Demurrage			
7	110	Incidental			
8	121	Joint Facility-Credit			
9	122	Joint Facility-Debit			
10	501	Railway operating revenues(Exclusive of transfers from			
		Government Authorities-lines 1-9)			
11	502	Railway operating revenues-Transfers from Government			
		Authorities for current operations			
12	503	Railway operating revenues-Amortization of deferred			
		transfers from Government Authorities			
13		TOTAL RAILWAY OPERATING REVENUES (lines 10-12)			
14	531	Railway operating expenses			
15		Net revenues from railway operations			
		OTHER INCOME			
16	506	Revenue from property used in other than carrier operations			
17	510	Miscellaneous rent income			
18	512	Separately operated properties-Profit			
19	513	Dividend income (cost method)			
20	514	Interest income			
21	516	Income from sinking and other funds			
22	517	Release of premiums on funded debt			
23	518	Contributions from other companies			
24	519	Miscellaneous income			
		Income from affiliated companies			
25	513	Dividends (equity method)			
26		Equity in undistributed earnings (losses)			
27		TOTAL OTHER INCOME (lines 16-26)			
28		TOTAL INCOME (lines 15 and 27)			
		MISCELLANEOUS DEDUCTIONS FROM INCOME			
29	534	Expenses of property used in other than carrier operations			
30	544	Miscellaneous taxes			
31	545	Separately operated properties-Loss			
32	549	Maintenance of investment organization			
33	550	Income transferred to other companies			
34	551	Miscellaneous income charges			
35	553	Uncollectible accounts			
36		TOTAL MISCELLANEOUS DEDUCTIONS (lines 29-35)			
37	<u> </u>	Income available for fixed charges (line 28 minus 36)			

Class I Railroads must provide a complete copy of the company's Surface Transportation Board R-1 Report, including the Income Statement, Notes to the Financial Statements, and schedules containing details of revenues and expenses.

Non-Class I railroads must complete the income and expense information on this schedule, provide any notes to financial statements,

or provide a copy of the company's income statement showing the required information above.

If different information for railroad operating income is requested for consideration in the appraisal process, it must be included with Schedule 4.

If applicable, submit pro-forma or normalized income statement(s) for the railroad company, for the current year and historic years, along with documentation of events for each specific year, for consideration in the appraisal process.

If applicable, submit cash flow information for the railroad company, for the current year and historic years, along with documentation for expenditures by categories of capital expansion and maintenance, sources of each category, and explanation as to why the expenditure is considered expansion vs. maintenance. If a category/account is allocated provide explanation of method for allocation.

	ASKA	NEBRASKA SCHEDULE 4- Railroad Comparative Attach this schedule to Form 41	Income Statement	FORM 41
	Great Service.	Attach this schedule to ronn 41		
DEPARTMENT OF REVENUE Name of Railroad as Shown o		n on Form 41	Nebraska I.D. Number	Tax Year 2025
LINE	STB		Amount for Current	Amount for Preceding
<u>NO.</u>	ACCOUNT	FIXED CHARGES	Year	Year
38	546	Interest on funded debt:		
20		(a) Fixed interest in default		
39 40	E 4 7	(b) Interest in default Interest on unfunded debt		
40	547 548	Amortization of discount on funded debt		
41	548			
		TOTAL FIXED CHARGES (lines 38-41)		
43	-	Income after fixed charges (lines 37 and 42)		
	540	OTHER DEDUCTIONS		
44	546	Interest on funded debt:		
	-	(c)Contingent interest		
45				
45	555	Unusual or infrequent items (debit) credit		
46		Income (loss) from continuing operations		
	-	(before income taxes)		-
47	550	PROVISION FOR INCOME TAXES		
47	556	Income taxes on ordinary income		
- 10		Federal income taxes		
48	-	State income taxes		
49		Other income taxes		
50	557	Provision for deferred taxes		
51		TOTAL PROVISION FOR INCOME TAXES (lines 47-50)		
52		Income from continuing operations		
53	560	DISCONTINUED OPERATIONS Income or loss from operations of discontinued segments		
54	562	Gain or loss on disposal of discontinued segments		
55		Income before extraordinary items		
		EXTRAORDINARY ITEMS AND ACCOUNTING CHANGES		
56	570	Extraordinary items (net)		
57	590	Income taxes on extraordinary items		
58	591	Provision for deferred taxes-Extraordinary items		
59		TOTAL EXTRAORDINARY ITEMS		
60	592	Cumulative effect of changes in accounting principals		
61		Net income (loss)		
		RECONCILATION OF NET RAILWAY OPERATING INCOME (NROI)		
62	1	Net revenues from railway operations		
63	556	Income taxes on ordinary income (-)		
64	557	Provision for deferred income taxes (-)		
65	1	Income from lease of road and equipment (+)		
66	1	Rent for leased roads and equipment (+)		
67	1	Net railway operating income (loss)		

Class I Railroads must provide a complete copy of the company's Surface Transportation Board R-1 Report, including the Income Statement,

Notes to the Financial Statements, and schedules containing details of revenues and expenses.

Non-Class I railroads must complete the income and expense information on this schedule, provide any notes to financial statements, or provide a copy of the company's income statement showing the required information above.

If different information for railroad operating income is requested for consideration in the appraisal process, it must be attached to Schedule 4 with narrative explanation.

If applicable, submit pro-forma or normalized income statement(s) for the railroad company, for the current year and historic years, along with documentation of events for each specific year, for consideration in the appraisal process.

If applicable, submit cash flow information for the railroad company, for the current year and historic years, along with documentation for expenditures by categories of capital expansion and maintenance, sources of each category, and explanation as to why the expenditure is considered expansion vs. maintenance. If a category/account is allocated provide explanation of method for allocation.

NEBRASKA Good Life. Great Service. DEPARTMENT OF REVENUE	NEBRASH	(A SCHEDL				perty Lease es to Form 41	ed From Othe	ers and To Othe	ers	FORM 41
Name and Address as S	hown on Form 41							Nebraska I.D. Nur	nber	Tax Year 2025
			OPERAT	ING PR	OPERTY LI	EASED FRO	M OTHERS			-
		Lease	Term							
Type of Property	Name and Address of Lessor *	Beginning Date	Expiration Date	Year Built	Number of Units	Total Annual Rent Paid	Annual Depreciation Amount *	Total Original Cost *	Accumulated Depreciation *	Depreciated Cost *
										-
										-
										-
										-
							1	1	1	1
										1
										1
		•	•	Totals						

Leased From Others:

Report all leased property (non-capitalized) used as operating property by the railroad company.

Report detail items by year built with each type or category, e.g. locomotives, freight cars, or real property, and provide subtotals by year built within each category.

Provide the complete name and address of the lessor; total original cost, accumulated depreciation, and depreciated cost of lessor.

*In the absence of lessor's information, the railroad shall report the leased property's information "as if owned".

OCO LIFE. Great Service	h.	NEBRASKA SCHEDULE 6- Railroad Operating Property Leased From Others and To Others Attach schedule and notes to Form 41								FORM 41
Name and Address as S								Nebraska I.D. N	lumber	Tax Year 2025
			OPERAT	ING PRO	PERTY LE	ASED TO C	THERS	4		+
		Lease	Term							
Type of Property	Name and Address of Lessee	Beginning Date	Expiration Date	Year Built	Number of Units	Total Annual Rent Received	Annual Depreciation Amount	Total Original Cost	Accumulated Depreciation	Depreciated Cost
										_
										_
										+
										1
				Totals						

Leased To Others:

Report all operating property leased to other companies or individuals. Provide the complete name and address of the lessee.

NEBRASKA		NEBRASKA SCHEDULE 7- Railroad Allocation Factors Attach this schedule to Form 41						FORM 41
Good Life. Great Service.			Attach thi	s schedule to	5 FORM 41			41
Name of Railroad as Shown on	Form 41	orm 41					Number	Tax Year 2025
List Data for ALL States	Revenue		Car &		Operating		All Track	
Applicable to Railroad Co.	Traffic Units	Percent	Locomotive Miles	Percent	Revenues	Percent	Miles	Percent
Nebraska								
								_
								+
								+
								-
								+
								1
								_
Totals for System		100%		100%		100%		100%

Page one: Report the allocation factors as they relate to Nebraska and to all other states/jurisdictions in which the company operates. **Page two:** Report the current year plus a four year history of the allocation factors as they relate to Nebraska.

Ton Mile A unit of measure representing one ton hauled one mile which reflects traffic density over a given route or distance.

- Freight Revenue A unit of measure which indicates the tons of revenue freight carried on each train per train mile. It is calculated by dividing Per Mile the number of tons carried one mile by revenue freight miles.
- Revenue Traffic Typically, the total revenue ton miles, plus passenger miles, if applicable, equals the total traffic units. A supplementary schedule Units must be submitted identifying the factors considered, such as passenger miles or ton miles, and the method of calculation or weighting used to arrive at the reported figure for revenue traffic units.
- Car & Locomotive A car-mile is a movement of a unit of car equipment a distance of one mile. A locomotive mile is a self-propelled unit of equipment. Miles A locomotive unit mile is the movement of a locomotive unit a distance of one mile under its own power.
- **Operating Revenue** The gross revenues or earnings in each of the states where the company operates. Typically, revenues generated from freight, passenger, etc.

All Track Miles The total of all track miles owned and operated, including trackage rights.

NEBRASKA		BRASKA SCHEDULE 7 (continued)		FORM		
Good Life. Great Service.	Railroad Five Year History of Allocation Factors 41					
DEPARTMENT OF REVENUE	Attach this schedule to Form 41					
	F	REVENUE TRAFFIC UNITS				
Year	System	Allocated to Nebraska	Percent			
2024						
2023						
2022						
2021						
2020						
	(CAR AND LOCOMOTIVE MILES				
Year	System	Allocated to Nebraska	Percent			
2024						
2023						
2022						
2021						
2020						
	(OPERATING REVENUES				
Year	System	Allocated to Nebraska	Percent			
2024						
2023						
2022						
2021						
2020						
	l l	ALL TRACK MILES				
Year	System	Allocated to Nebraska	Percent			
2024						
2023						
2022						
2021						
2020						

NEBRASKA	NE	BRASKA SCHE	DULE 8- Railroad	Taxation by State	es	FORM
Good Life. Great Service.		Attac	h this schedule to Fo	orm 41		41
DEPARTMENT OF REVENUE						
Name of Railroad as Shown on I	Form 41				Nebraska I.D. Number	Tax Year
						2025
	Actual Unit Value	Allocation	Actual Value of	Actual Value	Value Used by	Ad Valorem and
List Data for ALL States	for Tax Assessment	Factor Used by	Allocated portion	on Which Taxes	States Not Using	In-Lieu-of Taxes
Applicable to Railroad Co.	Prior Assessment Yr.	State	to State	were Levied	Unit Rule	Paid to State
Nebraska						

Report the actual value and allocation factors used for the prior assessment year in taxing jurisdictions where the railroad company operates.

Actual Unit Value for Tax Assessment. Report the amount of the unit value determined by each state that employs the unit value method for valuation.

Allocation Factor Used by State. Report the overall factor used to allocate the unit value to each of the states.

Actual Value of Allocated Portion to State. This figure is calculated by multiplying the first two columns together. This figure does not necessarily represent the basis for taxation in each state.

Actual Value on Which Taxes Where Paid. This figure represents the basis for taxation in each state after applying any statutory level of assessment, equalization, or adjustments for locally assessed property.

Value Used by States Not Using Unit Value Method. Report the actual value used as a basis for taxation for those states that do not use the unit value method.

Property and In Lieu of Taxes Paid to State. Report the total amount of property taxes paid or any in lieu of ad valorem payments made. Do not include taxes paid to a state as a result of any sales tax, withholding tax, or income tax liabilities which are not connected to property taxes.

NEBRASKA SCHEDULE Good Life. Great Service. Density Factors and	FORM 41		
DEPARTMENT OF REVENUE Attach this so			
Name of Railroad as Shown on Form 41		Nebraska I.D. Number	Tax Year
New (Desch Lie		Market Translation	2025
Name of Branch Line ** See instructions below	County Name	Main Track Mileage	Side Track Mileage
** See instructions below			
Density Factor for the Branch Line			
Ton Miles for the Branch Line			
Total Track Miles for Branch Line			
Total Track Miles for Railroad Company			

Report each branch line's number of miles of main track and side track for each Nebraska county in which the company operates. Report the density factor or percentage for each branch line.

**For railroad companies already operating in the state, a printout of Schedule 9 is provided with the prior year's 3-year average density factor and track mileage by branch line. Report information for Schedule 9 (part 1 of 2) on the printout in lieu of this schedule.

Main Track Mileage:

For purposes of this schedule, main track is defined as a designated track upon which trains are operated by timetable, train order, or both, or the use of which is governed by block signals. Second main track is defined as the second track of double track and is to be included as main track mileage.

Side Track Mileage:

For purposes of this schedule, side track is defined as all other track which is not classified as main track. It includes, but is not limited to, passing track, yard track, track within terminals, turnout, spur, or warehouse track.

Density Factors & Ton-Miles:

Density factors are to be reported annually. Pursuant to Neb. Rev. Stat. § 77-609, the Division will calculate a three year average factor. Density factors must be updated annually if a branch line is added or deleted.

Density factors must be expressed as one hundredths of a percent, with .001 being the minimum.

The sum of all densities for the various branch lines shall add up to 100%.

Density factors must be determined by ton-miles traveled over a route, measured by the number of tons of revenue freight moved one mile.

NEBRASKA NEBRASKA SCHEDULE 9- Railroad Track Abandonment Information (part 2 of 2) Odd Life. Great Service. Attach this schedule to Form 41							FORM 41
arne of Railroad as Shown on Form 41 Nebraska I.D. Number							Tax Year 2025
		Т	RACK ABAND	ONMENT SCHEDUI	E		
County Name	Branch Line Name	Main Miles	Side Miles	Pending Date	Status	Date Approved	Authority

Report any pending or approved track abandonment above, identifying the proper counties, miles of track, dates, and authority, e.g. Surface Transportation Board (STB). The railroad is required to report all nonoperating property to the county assessor each year on or before January 1, pursuant to Neb. Rev. Stat. § 77-606.

DEBRASKA SC NEBRASKA SC DEPARTMENT OF REVENUE	FORM 41		
ame of Railroad as Shown on Form 41	County Name:	Nebraska I.D. Number	Tax Year 2025
ame of Individual Taxing Subdivision within	each County:	Main Track Mileage	Side Track Mileage
⁵ See instructions below			

For each county, report the number of miles of main track and side track in each governmental taxing subdivision. A separate schedule is to completed for each county. Report the information for each county's taxing subdivision, for each branch line. For each branch line, group the taxing subdivisions by type, e.g., school districts, cities, fire districts.

**For railroad companies already operating in the state, a computer file and printout of Schedule 10 are provided with the prior year's main and side track mileage by branch line and by county. Report information for Schedule 10 on the printout in lieu of this schedule.

For track abandonments, see Form 41, Schedule 9 Instructions.

NEBRASKA Good Life, Great Service. DEPARTMENT OF REVENUE DEPARTMENT OF REVENUE DEPARTMENT OF REVENUE DEPARTMENT OF REVENUE						
ame of Railroad a	as Shown on Form 41			Nebraska I.D. Number	Tax Year 2025	
Year	Description of Activity	y System	Nebraska	R-1 account or Revenue Account	Amount	
2024						
2023						
2022						
2021						
2020						

Report ALL forms of miscellaneous income derived from operating property not included in operating income for the total railroad system

and Nebraska portion, for the past five years. This includes income from non-rail operations on operating property.

For example, income from use of right-of-way such as grain elevators or fiber optic cable located upon leased railroad right-of-way.

Description of Activity; Provide general description of type of activity generating miscellaneous income.

Account; Identify where this miscellaneous income is reported in the R-1 by specific R1 account(s).

For non-Class I railroads identify the appropriate $\operatorname{account}(s)$ on the income statement.

NEB	RASKA	NEBRASKA SCHEDULE 12- Railroad Comparati	KA SCHEDULE 12- Railroad Comparative Balance Sheet				
Good Life	e. Great Service.	Attach this schedule to Form 41	41				
DEP	ARTMENT OF REVENUE						
ame of Ra	ilroad as Shown or	n Form 41	Nebraska I.D. Number	Tax Year			
				2025			
LINE	STB		Balance at	Balance at			
NO.	ACCOUNT	Title	Close of Year	Beginning of Year			
		(a)	(b)	(c)			
		CURRENT ASSETS					
1	701	Cash					
1 2	701 702	Cash Temporary Cash Investments					
3	702	Special Deposits					
3	703	Accounts Receivable					
4	704	Loans and Notes					
5	705	Interline and Other Balances					
6	706 707	Customers					
7		Other					
8	709, 708	Accrued Accounts Receivable					
9	708.5	Receivables from Affiliated Companies					
10	709.5	Less: Allowance for Uncollected Accounts					
11		Working Funds Prepayments Deferred Income Tax Debits					
12	712	Materials and Supplies					
13	713	Other Current Assets					
14		TOTAL CURRENT ASSETS					
		OTHER ASSETS					
15		Special Funds					
16	721, 721.5	Investments and Advances Affiliated Companies					
		(Schedule 310 and 310A)					
17	722,723	Other Investments and Advances					
18	724	Allowance for Net Unrealized Loss on Noncurrent					
		Marketable Equity Securities-Cr.					
19	737, 738	Property Used in Other than Carrier Operation					
		(less Depreciation) \$					
20	739, 741	Other Assets					
21	743	Other Deferred Debits					
22	744	Accumulated Deferred Income Tax Debits					
23		TOTAL OTHER ASSETS					
		ROAD AND EQUIPMENT					
24	731,732	Road (Schedule 330)					
25	731,732	Equipment (Schedule 330)					
26	731,732	Unallocated Items					
27	733,735	Accumulated Depreciation and Amortization					
		(Schedules 335, 342, & 351)					
28		Net Road and Equipment					
29		TOTAL ASSETS					

Class I Railroads must provide a complete copy of the company's Surface Transportation Board R-1 Report, which includes the

Comparative Balance Sheet, Notes to the Financial Statements, and schedules containing detail of all property accounts showing investment, accumulated depreciation, and depreciated net book.

Non-Class I railroads must complete the assets and liabilities information on this schedule, provide any notes to financial statements, or provide a copy of your company's balance sheet showing the required information above.

Non-Class I railroads must provide a detail list of property accounts showing investment, current depreciation, accumulated depreciation, and net book value, along with Schedule 12.

NEB	RASKA	NEBRASKA SCHEDULE 12- Railroad Compa	rative Balance Sheet	FORM
Good Life. Great Service.		Attach this schedule to Form 41	41	
	RTMENT OF REVENUE ilroad as Shown o	I on Form 41	Nebraska I.D. Number	Tax Year 2025
LINE	STB		Balance at	Balance at
NO.	ACCOUNT	Title	Close of Year	Beginning of Year
		(a)	(b)	(c)
		CURRENT LIABILITIES		
30	751	Loans and Notes Payable		
31	752	Accounts Payable: Interline and Other Balances		
32	753	Audited Accounts and Wages		
33	754	Other Accounts Payable		
34	755,756	Interest and Dividends Payable		
35	757	Payables to Affiliated Companies		
36	759	Accrued Accounts Payable		
	760,761			
37	761.5, 762	Taxes Accrued		
38	763	Other Current Liabilities		
38	764	Equipment Obligations and Other Long-Term Debt		
		Due Within 1 Year		
40		TOTAL CURRENT LIABILITIES		
		NON-CURRENT LIABILITIES		
41		Long-Term Debt		
42	766	Equipment Obligations		
43	766.5	Capitalized Lease Obligations		
44	768	Debt in Default		
45	769	Accounts Payable Affiliated Companies		
46	770.1& .2	Unamortized Debt Premium		
47	781	Interest in Default		
48	783	Deferred Revenues-Transfers from Gov't. Authorities		
49	786	Accumulated Deferred Income Tax Credits		
	771,2,4			
50	775,782,84	Other Long-term Liabilities and Deferred Credits		
51		TOTAL NONCURRENT LIABILITIES		
		SHAREHOLDERS' EQUITY		
52	791,792	Capital Stock (Schedule 230)		
53		Common Stock		
54		Preferred Stock		
55		Discount on Capital Stock		
56	794, 795	Additional Capital (Schedule 230)		
		Retained Earnings		
57	797	Appropriated (Schedule 220)		
58	798	Unappropriated		
59	798.1	Net Unrealized Loss on Noncurrent Marketable		
		Securities		
60	798.5	Less Treasury Stock		
61		Net Stockholders Equity		
62		TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY		

Class I Railroads must provide a complete copy of the company's Surface Transportation Board R-1 Report, which includes the

Comparative Balance Sheet, Notes to the Financial Statements, and schedules containing detail of all property accounts showing investment, accumulated depreciation, and depreciated net book.

Non-Class I railroads must complete the assets and liabilities information on this schedule, provide any notes to financial statements, or provide a copy of your company's balance sheet showing the required information above.

Non-Class I railroads must provide a detail list of property accounts showing investment, current depreciation, accumulated depreciation, and net book value, along with Schedule 12.

EBRASKA od Life, Great Service. department of revenue	FORM 41 Tax Year 2025				
me of Railroad as Shown o					
Description of	Structures	Size	County	Taxing Subdivision	Original Cost
ovide total original c	ost for each county			County Total:	
	ost for the state, all	0 1 1 1 40		State Total:	

This schedule is to be used for reporting gross investment in general office buildings or machine and repair facilities in the state. This information is required for purposes of value distribution pursuant to Nebr. Rev. Stat. § 77-604.

Indicate the following:

- the description and use of each building such as paint shop, welding shop, wheel plant, yard office, locker room, general office, etc.,

- the estimated length and width in feet or total square foot of each structure,

- the name of the Nebraska county and the respective taxing subdivision for each structure's physical situs,

- the total original cost of each structure,

- the county's total original cost of all structures and a grand total for the state.

Good Life. Great Service. for Class 1 Railroad	NEBRASKA SCHEDULE 14- Detail of Railroad Accounts for Class 1 Railroads Attach this schedule to Form 41				
Name of Railroad as Shown on Form 41	Nebraska I.D. Number	Tax Year 2025			
I- TOTAL ORIGINAL INVESTMENT			2020		
Indicate R-1 schedules used:	Total Original Cost	Accumulated Depreciation	Depreciated Cost		
1 Road and Equipment					
2 Materials & Supplies					
3 ALL Operating Leased Property (Schedule 6)					
TOTAL OF ALL PROPERTY					
II- PERSONAL PROPERTY INCLUDED ABOVE					
1 Equipment					
Acct 52 Locomotives					
Acct 53 Freight-train cars					
Acct 54 Passenger-train cars					
Acct 55 Highway Revenue Equip. (exclude motor vehicle)					
Acct 56 Floating equipment					
Acct 57 Work equipment (exclude motor vehicle)					
Acct 58 Miscellaneous equipment (exclude motor vehicle)					
Acct 59 Computer systems/word processing					
2 Materials and Supplies					
3 Operating Leased Personal Property (Schedule 6, excluding motor vehicle)					
4 Acct 13 Fences, snow sheds, and signs					
5 Acct 26 Communication Systems					
6 Acct 27 Signals/interlockers					
7 Acct 37 Roadway Machines (exclude. motor vehicle)					
8 Acct 44 Shop Machinery					
9 Acct 45 Power Plant Machinery					
TOTAL PERSONAL PROPERTY					
Percentage Personal Property (Divide Depreciated Cost Total Personal Property by Depreciated	Cost All Property)		9		
III- MOTOR VEHICLES					
1 Motor Vehicles Amount in Acct 55					
2 Motor Vehicles Amount in Acct 57					
3 Motor Vehicles Amount in Acct 58					
4 Motor Vehicles Amount in Acct 37					
5 Operating Leased Property Motor Vehicles (Schedule 6)					
TOTAL MOTOR VEHICLES					
Percentage Motor Vehicles (Divide Depreciated Cost Total Motor Vehicles by Depreciated Cost	All Property)		9		

Class I railroads must complete this schedule on a current accounting basis and attach schedule(s) detailing investment and depreciation by account. Class I railroads may submit an additional Schedule 14 on a restated historical basis due to purchase accounting adjustments, for consideration. The railroad must provide detail schedules of restated investment and depreciation along with a written explanation of the adjustment(s) and year(s) the adjustments occurred, and reason for considering the restated historical accounting basis.

	BRASKA NEBRASKA SCHEDULE 14 - Do Life, Great Service. for Non-Class 1	FORM 41					
	DEPARTMENT OF REVENUE Attach this schedule to Form 41 Name of Railroad as Shown on Form 41 Nebraska I.D. Number						
	Required: Attach supporting documentation of exact account descriptions and property and motor vehicles as reported for detail fixed assets and dep	· · · · · · · · · · · · · · · · · · ·		2025			
I- TO	OTAL ORIGINAL INVESTMENT	oolaaon					
		Total					
		Original Cost	Accumulated Depreciation	Depreciated Cost			
1	Land/Road Property						
2	Buildings, Improvements, and Track						
3	Bridges						
4	Railroad Equipment						
	e.g. locomotives, rail cars, flanged wheel equip., miscellaneous work equipment,						
	communication systems, shop equip., fences, signs, signals,						
	computer systems, word processing & office equip., Include MV						
5	Operating Leased Real Property & Equipment (Schedule 6)						
6	Construction work in progress						
7	Materials & Supplies						
	TOTAL ALL PROPERTY						
II- P	PERSONAL PROPERTY INCLUDED ABOVE						
1	Railroad Equipment						
	e.g. locomotives, rail cars, flanged wheel equip., miscellaneous work equipment,						
	communication systems, shop equip., fences, signs, signals,						
	computer systems, word processing & office equipment (exclude motor vehicles)						
2	Operating Leased Equipment (Schedule 6, excluding motor vehicles)						
3	Materials and Supplies						
	TOTAL PERSONAL PROPERTY						
Perce	entage Personal Property (Divide Depreciated Cost Total Personal Property by De	preciated Cost All Property	v)	%			
III- N	MOTOR VEHICLES						
1	Total Motor Vehicles - owned						
2	Operating Leased Equipment - Motor Vehicles						
	TOTAL MOTOR VEHICLES						
Perce	entage Motor Vehicles (Divide Depreciated Cost Total MV by Depreciated Cost A	l Property)		%			

Non-Class I railroads must complete this schedule on a current accounting basis and attach schedules detailing investment and depreciation by account. Non-Class I railroads may submit an additional Schedule 14 on a restated historical basis due to purchase accounting adjustments, for consideration. The railroad must provide detail schedules of restated investment and depreciation along with a written explanation of the adjustment(s) and year(s) the adjustments occurred, and reason for considering the restated historical accounting basis.

EBRASKA		NEBRASKA SCH	for Total Railro	ersonal Property Detail and System Operating Proper tructions for Schedule 15	Worksheet Class I Railroad	s	FORM 41
me of Railroad as Shown on	Form 41		See Ins	auctions for Schedule 15	Nebraska I.D. Number		Tax Year 2025
Class Railroads	Recovery	Year	(A) Original Cost/ Nebr. Adjusted Basis	(B) Original Cost/ Nebr. Adjusted Basis	(C) (Col. A + B) Original Cost/ Nebr. Adjusted Basis	(D) Nebr. Net Book Depreciation	(E) (Col. C x Col. D) Nebr. Net Book
13 Fences	Period 20	Placed in Service 2024 2023	LEASED Property	OWNED Property	TOTAL Leased + Owned 0	Factor 96.25% 89.03%	Taxable Value 0 0
		2022			0	82.35%	0
		2021 2020			0	70.46%	0
		2019 2018			0	60.29%	0
		2017 2016			0	55.77% 51.31%	0
		2015 2014			0	42.38%	0
		2013 2012			0	37.92% 33.46%	0
		2011 2010			0	29.00% 24.54%	0
		2009 2008			0		0
		2000 2007 2006			0	11.15%	0
		2005 Acct 13 Totals	0	0	0	2.23%	0
	_		0	0			
26 Communication Systems	7	2024 2023			0	89.29% 70.16%	0
		2022 2021			0		0
		2020 2019			0	30.63% 18.38%	0
		2018 Acct 26 Totals	0	0	0		0
27 Signala (7			,		80.20%	0
27 Signals/ Interlockers	7	2024 2023			0	89.29% 70.16%	0
		2022 2021			0	42.88%	0
		2020 2019			0	18.38%	0
		2018 Acct 27 Totals	0	0	0	6.13%	0
			Original Cost/	Original Cost/	Original Cost/	Nebr. Net Book	
STB Account	Recovery Period	Year Placed in Service	Nebr. Adjusted Basis LEASED PROPERTY	Nebr. Adjusted Basis OWNED PROPERTY	Nebr. Adjusted Basis TOTAL LEASED & OWNED	Depreciation Factor	Net Book Taxable Value
37 Roadway Machines	7	2024 2023			0 0	89.29% 70.16%	0
Machines Excluding Motor Vehicles		2022		L	0	70.16% 55.13% 42.88%	0
		2021 2020			0	30.63%	0
		2019 2018			0	6.13%	0
		Acct 37 Totals	0	0	0		0
44 Shop Machinery	7	2024 2023			0	89.29% 70.16%	0
		2022 2021			0	55.13%	0
		2020 2019			0	30.63% 18.38%	0
		2018	-	-	0	6.13%	0
		Acct 44 Totals	0	0	0		0
45 Power Plant Machinery	7	2024 2023			0	89.29% 70.16%	0
		2022 2021			0	55.13% 42.88%	0
		2020 2019			0	30.63%	0
		2018				0.100/	0
		Acet 45 Totals	0	0	0	6.13%	0
		Acct 45 Totals	0	0	0		0
070 4	Recovery	Year	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	0 Original Cost/ Nebr. Adjusted Basis	Nebr. Net Book Depreciation	0 Net Book
STB Account 52 Locomotives	Recovery Period 7	Year Placed in Service 2024	Original Cost/	Original Cost/	Original Cost/ Nebr. Adjusted Basis TOTAL LEASED & OWNED 0	Nebr. Net Book Depreciation Factor 89.29%	0 Net Book Taxable Value 0
STB Account 52 Locomotives	Period	Year Placed in Service 2024 2023 2022	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis TOTAL LEASED & OWNED 0 0 0	Nebr. Net Book Depreciation Factor 89.29% 70.16% 55.13%	0 Net Book Taxable Value 0 0 0
STB Account 52 Locomotives	Period	Year Placed in Service 2024 2023 2022 2021 2021 2020	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis TOTAL LEASED & OWNED 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 89.29% 70.16% 55.13% 42.88% 30.63%	Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0
STB Account 52 Locomotives	Period	Year Placed in Service 2024 2023 2022 2021 2020 2019	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	0 Original Cost/ Nebr. Adjusted Basis TOTAL LEASED & OWNED 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 89.29% 70.16% 55.13% 42.88% 30.63% 18.38%	Net Book Taxable Value 0 0 0 0 0 0
STB Account 52 Locomotives	Period	Year Placed in Service 2024 2023 2022 2021 2021 2020	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis TOTAL LEASED & OWNED 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 89.29% 70.16% 55.13% 42.88% 30.63% 18.38%	0 Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0 0 0 0
52 Locomotives	Period	Year Placed in Service 2024 2022 2022 2020 2020 2018 Acct 52 Totals 2024	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	0 Original Cost/ Nebr. Adjusted Basis TOTAL LEASED & OWNED 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 99.29% 70.16% 55.13% 42.88% 30.63% 18.38% 6.13% 8.39%	Net Book Taxable Value 0
52 Locomotives	Period 7	Year Placed in Service 2024 2022 2021 2020 2019 2018 Acct 52 Totals 2024 2023 2022	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	0 0riginal Cost/ Nebr. Adjusted Basis TOTAL LEASED & OWNED 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 90.29% 70.16% 55.13% 42.88% 6.13% 6.13% 89.29% 70.16% 55.13%	0 Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
STB Account 52 Locomotives 53 Freight Train Cars	Period 7	Year Placed in Service 2024 2023 2022 2021 2020 2019 2018 Acct 52 Totals 2024 2022 2022 2022 2021 2020	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nobr. Adjusted Basis TOTAL LEASED & OWNED O	Nebr. Net Book Depreciation Factor 99.29% 70.16% 55.13% 42.88% 0.63% 6.13% 99.29% 70.16% 55.13% 42.81% 0.63% 6.13% 6.13% 6.32% 70.16% 55.13% 42.88% 30.63%	0 Net Book Taxabio Value 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
52 Locomotives	Period 7	Year Placed in Service 2024 2022 2022 2021 2020 2019 2021 2024 2024 2024 2022 2024 2022 2022	Original Cost/ Nebr, Adjusted Basis LEASED PROPERTY	Original Cost/ Nebr. Adjusted Basis OWNED PROPERTY	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 09.29% 70.16% 55.13% 42.88% 30.63% 89.29% 70.16% 55.13% 42.88% 30.63% 43.38% 6.13%	0 Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0 0 0 0
52 Locomotives	Period 7 7 7	Year Placed in Service 2024 2022 2022 2021 2020 2019 2021 Acct 52 Totals 2024 2023 2024 2023 2022 2021 2020 2021 2020 2018 Acct 53 Totals	Original Cost/ Nebr. Adjusted Basis	Original Cost/ Nebr. Adjusted Basis	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 89.20% 55.13% 42.88% 30.63% 6.13% 89.29% 70.16% 55.13% 42.88% 30.63% 18.38% 6.13%	0 Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0 0 0 0
52 Locomotives	Period 7	Year Placed in Service 2024 2025 2027 2020 2021 2020 2021 2020 2021 2020 2021 2021 2022 2022 2022 2022 2020 200	Original Cost/ Nebr, Adjusted Basis LEASED PROPERTY	Original Cost/ Nebr. Adjusted Basis OWNED PROPERTY	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 99.29% 70.16% 55.13% 42.88% 30.63% 6.13% 90.29% 70.16% 80.29% 80.29% 80.63% 80.63% 80.84% 80.85% 80.29% 80.29% 70.16%	0 Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0 0 0 0
52 Loconotives 53 Freight Train Cars 55 Highway Revenue	Period 7 7 7	Year Placed in Service 2024 2023 2022 2020 2019 2019 Acct 52 Totals 2024 2020 2020 2021 2020 2021 2020 2021 2020 2021 2020 2021 2020 2019 2020 2021 2021	Original Cost/ Nebr, Adjusted Basis LEASED PROPERTY	Original Cost/ Nebr. Adjusted Basis OWNED PROPERTY	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 99.29% 70.16% 30.63% 42.88% 6.13% 70.16% 55.13% 42.88% 30.63% 18.38% 6.13% 6.13%	0 Net Book 10 0
52 Locomotives 53 Freight Train Cars 55 Highway Revenue Equipment	Period 7 7 7	Year Placed in Service 2024 2025 2027 2020 2021 2020 2021 2020 2021 2020 2021 2021 2022 2022 2022 2022 2020 200	Original Cost/ Nebr, Adjusted Basis LEASED PROPERTY	Original Cost/ Nebr. Adjusted Basis OWNED PROPERTY	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 89.29% 55.13% 42.86% 42.86% 55.13% 42.86% 55.13% 42.88% 6.13% 42.88% 6.13% 42.88% 6.13% 42.88% 55.13% 6.13% 42.88% 55.13% 55.13% 42.88% 55.13% 55.13% 55.13% 53.63%	0 Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0 0 0 0
52 Locomotives 53 Freight Train Cars 55 Highway Revenue Equipment	Period 7 7 7	Year Placed in Service 2024 2023 2022 2021 2020 2019 2024 2021 2024 2022 2022 2022 2022 2022	Original Cost/ Nebr. Adjusted Basis LEASED PROPERTY	Original Cost/ Nebr. Adjusted Basis OWNED PROPERTY	Original Cost/ Nobr. Adjusted Basis TOTAL LEASED & OWNED O	Nebr. Net Book Depreciation Factor 80.29% 55.13% 42.86% 16.36% 16.36% 55.13% 55.13% 42.88% 55.13% 42.88% 6.13% 92.9% 55.13% 6.13% 90.29% 55.13% 6.13% 90.20% 55.13% 42.88% 90.63% 18.38% 90.63% 18.38% 90.63% 18.38% 91.33% 92.63% 92.63% 93.51%	0 Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0 0 0 0
52 Locomotives 53 Freight Train Cars 55 Highway Revenue Equipment Excluding Motor Vendes	Period 7 7 7 7 7 7 7	Year Placed in Service 2024 2023 2022 2021 2020 2019 2021 2021 2021 2024 2022 2022 2022 2022	Original Cost/ Nebr, Adjusted Basis LEASED PROPERTY	Original Cost/ Nebr. Adjusted Basis OWNED PROPERTY	Original Cost/ Nebr. Adjusted Basis TOTAL LEASED & OWNED 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 80.29% 55.13% 42.88% 6.13% 99.29% 70.16% 55.13% 42.88% 6.13% 99.29% 55.13% 42.88% 6.13% 90.63% 55.13% 42.88% 6.13%	0 Net Book 0
52 Locomotives 53 Freight Train Cars 55 Highway Revenue Equipment	Period 7 7 7	Year Placed in Service 2024 2023 2022 2021 2020 2019 2019 2024 2023 2024 2023 2020 2020 2020 2020	Original Cost/ Nebr. Adjusted Basis LEASED PROPERTY	Original Cost/ Nebr. Adjusted Basis OWNED PROPERTY	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Nebr. Net Book Depreciation Factor 90.29% 55.13% 42.88% 6.13% 90.29% 70.16% 55.13% 42.88% 90.29% 55.13% 42.88% 6.13% 6.13% 6.13% 6.13% 6.13% 6.13% 6.13% 6.13% 6.13% 6.13% 70.16%	0 Net Book Taxable Value 0 0 0 0 0 0 0 0 0 0 0 0 0
52 Locomotives 53 Freight Train Cars 55 Highway Revenue Equipment Excluding Motor Vehicles 57 Work Equipment	Period 7 7 7 7 7 7 7	Year Placed in Service 2024 2023 2022 2021 2020 2019 2019 2024 2023 2024 2023 2020 2020 2020 2020	Original Cost/ Nebr. Adjusted Basis LEASED PROPERTY	Original Cost/ Nebr. Adjusted Basis OWNED PROPERTY	Original Cost/ Nobr. Adjusted Basis TOTAL LEASED & OWNED O	Nebr. Net Book Depreciation Factor 99.29% 70.16% 55.13% 42.88% 61.3% 90.29% 70.16% 55.13% 61.3% 90.29% 70.16% 55.13% 90.29% 70.16% 55.13% 90.29% 70.16% 55.13% 90.29% 70.16% 55.13% 90.29% 70.16% 55.13% 90.29% 70.16% 55.13% 90.29% 70.16% 55.13% 90.29% 70.16% 55.13% 92.29% 70.16% 55.13% 92.29% 70.16% 55.13% 42.88%	0 Net Book 0<
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NEBRASKA	NEBRASKA S		Personal Property Detail Workshe al Railroad System Operating Property	et for Non-Class I Railroads	FORM 41
od Life, Great Service. See Instructions for Schedule 15					
Name of Railroad as Shown on Form 41			Nebraska I.D. Number	Tax Year 2025	
Non-Class I Railroads Description of Assets (owned or leased)	Specify Recovery Period	Year Placed in Service	Original Cost/ Nebr. Adjusted Basis Total Property	Nebr. Net Book Depreciation Factor	Nebraska Net Book Taxable Value
Fotal Personal Property (excluding Licensed Motor Vehic	cles)		0		
Motor Vehicles	5	2024		85.00%	
(licensed for highway use)	Ŭ	2024		59.50%	
· /		2022		41.65%	
		2021		24.99%	
otal Licensed Motor Vehicles		2020	0	8.33%	
			0		
arand Total Personal Property & Motor Vehic	les		0		

	NEBRASKA SCHEDULE 15 - NET BOOK PERSONAL PROPERTY INSTRUCTIONS TABLE 1 - Nebraska Net Book Depreciation Factors Recovery Period in Years									
Year	Year Placed in Service	3	5	7	10	15	20			
1	2024	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%			
2	2023	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%			
3	2022	12.50%	41.65%	55.13%	66.83%	76.95%	82.35%			
4	2021	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%			
5	2020		8.33%	30.63%	48.07%	62.32%	70.46%			
6	2019		0.00%	18.38%	39.33%	56.09%	65.18%			
7	2018			6.13%	30.59%	50.19%	60.29%			
8	2017			0.00%	21.85%	44.29%	55.77%			
9	2016				13.11%	38.38%	51.31%			
10	2015				4.37%	32.48%	46.85%			
11	2014				0.00%	26.57%	42.38%			
12	2013					20.67%	37.92%			
13	2012					14.76%	33.46%			
14	2011					8.86%	29.00%			
15	2010					2.95%	24.54%			
16	2009					0.00%	20.08%			
17	2008						15.62%			
18	2007						11.15%			
19	2006						6.69%			
20	2005						2.23%			
21	2004						0.00%			

TAXABLE PROPERTY. All depreciable tangible personal property which has a Nebraska net book value greater than zero is taxable, except licensed motor vehicles, livestock, and certain rental equipment.

PROPERTY TO BE LISTED. You must list all taxable property that you own or that you lease from another person. If you are unable to obtain the Nebraska adjusted basis for your leased property, you must provide a description of the property and the lessor's name and address.

DEFINITIONS:

Depreciable Tangible Personal Property is any tangible personal property used by the operating company (system wide) for the production of income and which has a determinable life of more than one year.

Licensed Motor Vehicles. The taxable values for motor vehicles should be based on a five year recovery period.

Year Placed in Service. The number of years since the property was placed in service. Placed in service is when the property is ready and available for a specific use. The depreciation factor shown for year one shall be the percentage used for January 1 of the year following the year the property was placed in service. The depreciation factor shown for year two shall be the percent used January 1 of the second year following the year placed in service, etc.

Nebraska Adjusted Basis is the adjusted basis for federal income tax purposes, increased by the amount of the depreciation, amortization, or deduction under IRS Section 179, taken on the personal property. Generally, this will be the cost of the item, including sales tax, freight charges, installation and testing charges. If the property rehabilitation expenses result in an increase in federal adjusted basis for the property, the Nebraska adjusted basis must be increased accordingly.

Recovery Period is the period over which the value of the property will be depreciated for tax purposes. The recovery period is the same as the federal Modified Accelerated Cost Recovery System (MACRS). Reference IRS Publication 946 MACRS table of assets and associated recovery period in years, for railroad transportation property.

Depreciation Factor is the percentage of the Nebraska adjusted basis that is taxable. Use Table 1 to find the appropriate depreciation factor for the recovery period and year placed in service.

Net Book Value is the taxable value for property tax purposes. It is calculated by multiplying the Nebraska adjusted basis of the tangible personal property by the appropriate depreciation factor for the recovery period.

ALLOCATION AND DISTRIBUTION OF TAXABLE VALUE. The company's total taxable net book personal property will be allocated to the state using the same allocation factor established for the system unit value. After allocation, the taxable value is distributed to the counties and their respective taxing subdivisions, pursuant to Neb. Rev. Stat. § 77-604. The allocated net book personal property is not equalized with real property.

WORKSHEETS SUBJECT TO REVIEW AND AUDIT. Your company's federal income tax and other depreciation worksheets used to calculate the Nebraska adjusted basis and taxable value are subject to audit and review by the Property Tax Administrator for up to three years.