

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.** Schedule 12 has been updated to show all **Software** is considered Tangible Personal Property. 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 Schedule 12.**

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

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 may be emailed in a PDF format or mailed with an original signature. All other supplemental information may be submitted in Microsoft Excel, PDF, or as a paper copy.

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 a [Sharefile link HERE](#).

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

The signature page only (paper copies of the Form 43 and schedules are not needed by the Department) and any supplemental information being sent in paper format must be mailed to:

Nebraska Department of Revenue
Property Assessment Division
301 Centennial Mall South
PO Box 98919
Lincoln, NE 68509-8919

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	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

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

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

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
2025

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.

<p>SIGN HERE ◆ Signature of Officer _____ Date _____</p> <p>Print: _____</p> <p>Title: _____</p> <p>Phone: _____</p> <p>Email: _____</p>	<p>◆ Signature of Preparer _____ Date _____</p> <p>Print: _____</p> <p>Title: _____</p> <p>Phone: _____</p> <p>Email: _____</p>
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Instructions

The purpose of this form is to gather legal and contact information of the public service entity. This information is used to 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

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

Check all services that apply to this company:

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

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

Did the company file a Form 43 with Nebraska in the prior year? <input type="checkbox"/> Yes <input type="checkbox"/> No	Type of Ownership (LLC, MLP, etc.):	Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
<u>If no</u> , list NE counties that were locally assessed in prior year (if applicable):		<u>If yes</u> : Ticker Symbol : _____	<u>If no</u> : Complete "Parent Information" section
		Year of IPO: _____	

Sale, Merger, or Acquisition Information

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

If yes, how?

Was the entire operation unit involved in the transaction? Yes No

If no, what was excluded?

What motivated the transaction?

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

Briefly, how was the transaction allocated 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:	Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
Street Address:		<u>If yes</u> :	<u>If no</u> :
	Federal ID:	What Exchange: _____	Year of Incorporation: _____
		Ticker Symbol: _____	List additional business(es) with control of the business below
		Year of IPO: _____	Additional controlling business name(s):
City:	State:	Zip Code:	Type of Ownership (LLC, MLP, etc.):

Brief description of business activities:

Supplemental Information

Additional Information

<input type="checkbox"/> Federal Communications Commission Annual Report <input type="checkbox"/> Federal Regulatory Commission Annual Report <input type="checkbox"/> Nebraska Public Service Commission Annual Report <input type="checkbox"/> Securities & Exchange Commission Federal Form 10K <input type="checkbox"/> Rate Case <input type="checkbox"/> Other: _____	<input type="checkbox"/> Cap Rate Study <input type="checkbox"/> First Quarter Financials <input type="checkbox"/> Annual Report to Stockholders <input type="checkbox"/> Insurance Claim for Loss or Damage <input type="checkbox"/> IRS Documentation <input type="checkbox"/> Other: _____
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Nebraska Schedule 1-T - Allocation Factors
 For Use By Telecommunications Entities

Name of Business		Address of Business	City	State	Company Number
Gross Plant in Service					
Year	System Value	Allocated to Nebraska			
2024					
2023					
2022					
Net Plant in Service					
Year	System Net Value	Allocated to Nebraska			
2024					
2023					
2022					
Operating Revenue					
Year	System Revenue	Allocated to Nebraska			
2024					
2023					
2022					
Net Operating Income					
Year	System Net Operating Income	Allocated to Nebraska			
2024					
2023					
2022					
Total Access Lines					
Year	System Access Lines	Allocated to Nebraska			
2024					
2023					
2022					
Total Miles of Wire					
Year	System Miles of Wire	Allocated to Nebraska			
2024					
2023					
2022					
Total Miles of Fiber					
Year	System Miles of Fiber	Allocated to Nebraska			
2024					
2023					
2022					
Total Subscribers					
Year	System Subscribers	Allocated to Nebraska			
2024					
2023					
2022					

Explanation on how Nebraska allocation was determined:

Nebraska Schedule 1-T - Allocation Factors
 For Use By Telecommunications Entities

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 Access Lines, Miles of Wire, Miles of Fiber and Subscribers 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.

> Some information on this schedule will be used for obsolescence analysis. **The Department may not grant obsolescence if there is insufficient 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 Telecommunications Plant in Service, but this will not include CWIP.

Examples of Plant in Service:

- > Telecommunication Plant in Service
- > Vehicles
- > Intangible property necessary for the plant to operate (ROW, Easements, Licenses, Spectrum, 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 Access Lines are the communications facility (network) extending from a customer to a serving central office switch, sometimes referred to as the "last mile."

Total Miles of Wire are the total miles of any medium to which electric energy or electromagnetic waves are guided to transmit communications services.

Total Miles of Fiber are the total miles of any medium to which light signals are guided to transmit communications services.

Total Subscribers are customers for which a telecommunications company has established a plan for telecommunications service.

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

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 Telecommunications Plant in Service, this will not include CWIP. Examples of Plant in Service:

- > Telecommunication Plant in Service
- > 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

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
2024		5	85.00%	
2023		5	59.50%	
2022		5	41.65%	
2021		5	24.99%	
2020		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:

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
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
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
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
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-T - Comparative Balance Sheet

For Use By Telecommunications Companies
Operating Information

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Current Assets					
1	Cash and Equivalents				
2	Receivables Net of Allowances				
3	Inventories				
4	Prepayments and Advances				
5	Other Current Assets*				
6	Total Current Assets				
Noncurrent Assets					
7	Investment in Affiliated Companies				
8	Investment in Non-Affiliated Companies				
9	Other Investments*				
10	Sinking Funds				
11	Other Noncurrent Assets*				
12	Total Noncurrent Assets				
Telecommunication Plant					
13	Telecommunication Plant in Service				
14	Property Held for Future Telecommunication Use				
15	Telecommunication Plant Adjustment				
16	Nonoperating Plant*				
17	Goodwill				
18	Other Telecommunication Plant*				
Telecommunication Plant Under Construction (CWIP)					
19	CWIP Devoted to Upgrades				
20	CWIP Devoted to Replacements				
21	Total Telecommunication Plant Under Construction				
22	Total Telecommunication Plant				
Depreciation and Amortization					
23	Accum. Depreciation and Amortization - Telecom. Plant				
24	Accum. Depreciation - Held for Future Telecom. Use				
25	Accumulated Amortization of Plant Adjustments				
26	Accum. Depreciation and Amortization - Nonoperating				
27	Accumulated Depreciation and Amortization of Other*				
28	Total Depreciation and Amortization				
29	Net Telecommunication Plant				
30	Total Assets				
Current Liabilities and Long-Term Debt					
31	Current Accounts and Notes Payable				
32	Customers' Deposits and Advanced Billing				
33	Net Current Maturities of Long-Term Debt				
34	Accrued Taxes				
35	Current Deferred Taxes				
36	Other Current Liabilities and Accrued Liabilities*				
37	Total Current Liabilities				
Long-Term Debt					
38	Long-Term Debt and Funded Debt				
39	Other Long-Term Debt*				
40	Total Long-Term Debt				
Noncurrent Liabilities and Deferred Credits					
41	Investments Tax Credits				
42	Noncurrent Deferred Taxes				
43	Other Deferred Credits*				
44	Other Noncurrent Liabilities*				
45	Other Jurisdiction Liabilities*				
46	Total Other Liabilities and Deferred Credit				
47	Total Liabilities				

Nebraska Schedule 11-T - Comparative Balance Sheet

For Use By Telecommunications Companies
 Operating Information

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Stockholders' Equity					
48	Capital Stock				
49	Additional Paid-In Capital				
50	Treasury Stock				
51	Other Capital*				
52	Retained Earnings				
53	Total Stockholders' Equity				
54	Total Liabilities and Stockholders' Equity				

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

Instructions

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

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

> The 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 [47 CFR Part 32-Uniform System of Account for Telecommunications Companies](#), account definitions and instructions can be found under that authority.

> 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-T - Telecommunication Plant in Service

For Use By Telecommunications Companies
 Operating Information

Name of Business		Address of Business		City	State	Company Number
Line Number	Valued at Net Book	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Telecommunication Plant in Service						
Land and Support Assets						
1		Land				
2		Rights of Way, Easements, Site Acquisitions, Etc.				
3	X	Motor Vehicles				
4	X	Aircraft				
5	X	Tools and Other Work Equipment				
6		Buildings				
7	X	Furniture and Artwork				
8	X	Office Equipment				
9	X	General Purpose Computers				
10	X*	Other Land and Support Assets*				
11		Total Land and Support Assets				
Central Office						
12	X	Non-digital Switching				
13	X	Digital Electronic Switching				
14	X	Operator Systems				
15	X	Radio Systems				
16	X	Circuit Equipment				
17	X	Other Central Office*				
18		Total Central Office				
Information Origination/Termination						
19	X	Station Apparatus				
20	X	Customer Premises Wiring				
21	X	Large Private Branch Exchange				
22	X	Public Telephone Terminal Equipment				
23	X	Other Terminal Equipment*				
24	X	Other Information Origination/Termination*				
25		Total Information Origination/Termination				
Cable and Wire Facilities						
26	X	Poles				
27	X	Antenna Systems				
28	X	Towers				
29	X	Cell Site Equipment				
30	X	Aerial Cable				
31	X	Underground Cable				
32	X	Buried Cable				
33	X	Submarine and Deep Sea Cable				
34	X	Intrabuilding Network Cable				
35	X	Aerial Wire				
36	X	Conduit Systems				
37	X	Power Generation Equipment and Batteries				
38	X	Data Processing				
39	X	Other Cables and Wire Facilities*				
40		Total Cable and Wire Facilities				
Amortizable Assets						
41	X*	Capital Leases*				
42	X*	Leasehold Improvements*				
43	X*	Other Amortizable Assets*				
44		Total Amortizable Assets				

Nebraska Schedule 12-T - Telecommunication Plant in Service

For Use By Telecommunications Companies
 Operating Information

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Valued at Net Book	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022
45	X	Network Software			
46	X	Application Software			
		Intangibles			
47		Licenses and Franchise Rights			
48		Contracts and IRU's			
49		Customer Lists and Base			
50		Trademarks, Names, and Secrets			
51		Patents and Copy Rights			
52		Other Intangibles*			
53		Total Intangibles			
		Total Telecom. 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 Telecommunication Plant in Service 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.

> 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 [47 CFR Part 32-Uniform System of Account for Telecommunications Companies](#), account definitions and instructions can be found under that authority.

> 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-T - Comparative Income Statement

For Use By Telecommunications Companies
Operating Information

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Operating Revenues					
Network Services Revenue					
1	Basic Area Revenue				
2	Optional Extended Area Revenue				
3	Cellular Mobile Service Revenue				
4	Private Line Revenue				
5	Other Network Service Revenue*				
6	Total Network Services Revenue				
Access Services Revenue					
7	End User Revenue				
8	Switched Access Revenue				
9	Special Access Revenue				
10	State Access Revenue				
11	Other Access Service Revenue*				
12	Total Access Services Revenue				
Miscellaneous Revenue					
13	Long Distance Revenue				
14	Carrier Billing and Collection				
15	Miscellaneous Revenue				
16	Directory Revenue				
17	Data Revenues				
18	Equipment Sales				
19	Other Operating Revenue*				
20	(Less) Uncollectible Revenue				
21	Total Miscellaneous Revenue				
22	Total Operating Revenues				
Operating Expenses					
Plant Specific Operations Expense					
23	Land and Support Asset Expenses				
24	Central Office Expenses				
25	Information Origination/Termination Expenses				
26	Cables and Wires Facilities Expenses				
27	Amortization Assets Expenses				
28	Intangibles Expenses				
29	Total Plant Specific Operations Expense				
Plant Nonspecific Operations Expense					
30	Property Held for Future Telecom. Use Expense				
31	Provision Expense, Net				
32	Power Expense				
33	Network Operating Expense				
34	Testing Expense				
35	Plant Operations Administration Expense, Net				
36	Engineering Expense				
37	Access Expense				
38	Depreciation Expense				
39	Amortization Expense				
40	Other Nonspecific Operating Expense*				
41	Total Plant Nonspecific Operations Expense				
Customer Operations Expense					
42	Product Management and Sales				
43	Product Advertising				
44	Call Completion Services				
45	Number Services				
46	Customer Services				
47	Other Customer Operating Expense*				
48	Total Customer Operations Expense				

Nebraska Schedule 13-T - Comparative Income Statement

For Use By Telecommunications Companies
Operating Information

Form 43
Tax Year
2025

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2024	Year End Balance 2023	Year End Balance 2022	
Corporate Operations Expense					
49	Executive and Planning				
50	General and Administrative				
51	Provisions For Uncollectible Notes Receivable				
52	Other Corporate Operating Expense*				
53	Total Corporate Operations Expense				
54	Total Operation Expenses				
55	Net Operation Revenue				
Other Operating Income and Expenses					
56	Incidental or Peripheral Operating Income*				
57	Incidental or Peripheral Operating Expenses*				
58	Other Operating Income*				
59	Other Operating Expenses*				
60	Other Operating Income and Expenses, Net				
Operating Taxes					
61	Operating Federal Income Taxes				
62	Operating State and Local Income Taxes				
63	Other Operating Taxes*				
64	Operating Investment Tax Credits				
65	Provision for Deferred Operating Taxes				
66	Total Operating Taxes				
Nonoperation Income (Loss)					
67	Nonoperating Income				
68	Nonoperating Expenses				
69	Nonoperating Federal Income Taxes				
70	Nonoperating State and Local Taxes				
71	Other Nonoperating Taxes*				
72	Nonoperating Investment Tax Credits				
73	Provisions for Deferred Nonoperating Taxes				
74	Net Nonoperating Income (Loss)				
Interest and Related Items					
75	Interest on Long-Term Debt				
76	Other Interest*				
77	Extraordinary Items*				
78	Other Related Items*				
79	Total Interest and Related Items				
80	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):

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 [47 CFR Part 32-Uniform System of Account for Telecommunications Companies](#), account definitions and instructions can be found under that authority.

> 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-T - Detail Net Book Personal Property

For Use By Telecommunications Entities - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2025

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.22	1	Vehicles	2024		5	85.00%	
	2		2023		5	59.50%	
	3		2022		5	41.65%	
	4		2021		5	24.99%	
	5		2020		5	8.33%	
	6		Fully Depreciated		5	0.00%	
	7		Total Vehicles				
00.21	8	Aircraft	2024		5	85.00%	
	9		2023		5	59.50%	
	10		2022		5	41.65%	
	11		2021		5	24.99%	
	12		2020		5	8.33%	
	13		Fully Depreciated		5	0.00%	
	14		Total Aircraft				
00.11	15	Tools and Other Work Equipment <small>*Equipment that is not an integral part of other assets or used to provide telephonic services</small>	2024		7	89.29%	
	16		2023		7	70.16%	
	17		2022		7	55.13%	
	18		2021		7	42.88%	
	19		2020		7	30.63%	
	20		2019		7	18.38%	
	21		2018		7	6.13%	
	22		Fully Depreciated		7	0.00%	
23	Total Tools and Other Work Equip						
00.11	24	Furniture and Artwork	2024		7	89.29%	
	25		2023		7	70.16%	
	26		2022		7	55.13%	
	27		2021		7	42.88%	
	28		2020		7	30.63%	
	29		2019		7	18.38%	
	30		2018		7	6.13%	
	31		Fully Depreciated		7	0.00%	
32	Total Furniture and Artwork						
00.11	33	Office Equipment	2024		7	89.29%	
	34		2023		7	70.16%	
	35		2022		7	55.13%	
	36		2021		7	42.88%	
	37		2020		7	30.63%	
	38		2019		7	18.38%	
	39		2018		7	6.13%	
	40		Fully Depreciated		7	0.00%	
41	Total Office Equipment						
00.12	42	General Purpose Computers	2024		5	85.00%	
	43		2023		5	59.50%	
	44		2022		5	41.65%	
	45		2021		5	24.99%	
	46		2020		5	8.33%	
	47		Fully Depreciated		5	0.00%	
48	Total Gen. Purpose Computers						
00.11	49	Other Land and Support Assets <small>*Equipment that is not an integral part of other assets or used to provide telephonic services</small>	2024		7	89.29%	
	50		2023		7	70.16%	
	51		2022		7	55.13%	
	52		2021		7	42.88%	
	53		2020		7	30.63%	
	54		2019		7	18.38%	
	55		2018		7	6.13%	
	56		Fully Depreciated		7	0.00%	
57	Total Other Land and Sup. Asts.						

Nebraska Schedule 14-T - Detail Net Book Personal Property

For Use By Telecommunications Entities - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2025

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
48.12	58	Non-Digital Switching	2024		10	92.50%	
	59		2023		10	78.62%	
	60		2022		10	66.83%	
	61		2021		10	56.81%	
	62		2020		10	48.07%	
	63		2019		10	39.33%	
	64		2018		10	30.59%	
	65		2017		10	21.85%	
	66		2016		10	13.11%	
	67		2015		10	4.37%	
			68	Fully Depreciated		10	0.00%
	69	Total Non-Digital Switching					
48.12	70	Digital Electronic Switching <small>*Does not include computer-based telephone central office switching equipment included in class 48.121</small>	2024		10	92.50%	
	71		2023		10	78.62%	
	72		2022		10	66.83%	
	73		2021		10	56.81%	
	74		2020		10	48.07%	
	75		2019		10	39.33%	
	76		2018		10	30.59%	
	77		2017		10	21.85%	
	78		2016		10	13.11%	
	79		2015		10	4.37%	
			80	Fully Depreciated		10	0.00%
48.121	81	Digital Electronic Switching <small>*Includes Equipment whose functions are those of a computer or peripheral equipment</small>	2024		5	85.00%	
	82		2023		5	59.50%	
	83		2022		5	41.65%	
	84		2021		5	24.99%	
	85		2020		5	8.33%	
			86	Fully Depreciated		5	0.00%
	87	Total Digital Elect. Switching					
48.12	88	Operator Systems <small>*Does not include computer-based telephone central office switching equipment included in class 48.121</small>	2024		10	92.50%	
	89		2023		10	78.62%	
	90		2022		10	66.83%	
	91		2021		10	56.81%	
	92		2020		10	48.07%	
	93		2019		10	39.33%	
	94		2018		10	30.59%	
	95		2017		10	21.85%	
	96		2016		10	13.11%	
	97		2015		10	4.37%	
			98	Fully Depreciated		10	0.00%
48.121	99	Operator Systems <small>*Includes Equipment whose functions are those of a computer or peripheral equipment</small>	2024		5	85.00%	
	100		2023		5	59.50%	
	101		2022		5	41.65%	
	102		2021		5	24.99%	
	103		2020		5	8.33%	
			104	Fully Depreciated		5	0.00%
	105	Total Operator Systems					

Nebraska Schedule 14-T - Detail Net Book Personal Property

For Use By Telecommunications Entities - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2025

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
48.12	106	Radio Systems	2024		10	92.50%	
	107	*Does not include computer-based telephone central office switching equipment included in class 48.121	2023		10	78.62%	
	108		2022		10	66.83%	
	109		2021		10	56.81%	
	110		2020		10	48.07%	
	111		2019		10	39.33%	
	112		2018		10	30.59%	
	113		2017		10	21.85%	
	114		2016		10	13.11%	
	115		2015		10	4.37%	
	116		Fully Depreciated		10	0.00%	
48.121	117	Radio Systems	2024		5	85.00%	
	118	*Includes Equipment whose functions are those of a computer or peripheral equipment	2023		5	59.50%	
	119		2022		5	41.65%	
	120		2021		5	24.99%	
	121		2020		5	8.33%	
	122		Fully Depreciated		5		
	123	Total Radio Systems					
48.12	124	Circuit Equipment	2024		10	92.50%	
	125	*Does not include computer-based telephone central office switching equipment included in class 48.121	2023		10	78.62%	
	126		2022		10	66.83%	
	127		2021		10	56.81%	
	128		2020		10	48.07%	
	129		2019		10	39.33%	
	130		2018		10	30.59%	
	131		2017		10	21.85%	
	132		2016		10	13.11%	
	133		2015		10	4.37%	
	134		Fully Depreciated		10	0.00%	
48.121	135	Circuit Equipment	2024		5	85.00%	
	136	*Includes Equipment whose functions are those of a computer or peripheral equipment	2023		5	59.50%	
	137		2022		5	41.65%	
	138		2021		5	24.99%	
	139		2020		5	8.33%	
	140		Fully Depreciated		5	0.00%	
	141	Total Circuit Equipment					
48.12	142	Other Central Office	2024		10	92.50%	
	143	*Does not include computer-based telephone central office switching equipment included in class 48.121	2023		10	78.62%	
	144		2022		10	66.83%	
	145		2021		10	56.81%	
	146		2020		10	48.07%	
	147		2019		10	39.33%	
	148		2018		10	30.59%	
	149		2017		10	21.85%	
	150		2016		10	13.11%	
	151		2015		10	4.37%	
	152		Fully Depreciated		10	0.00%	
48.121	153	Other Central Office	2024		5	85.00%	
	154	*Includes Equipment whose functions are those of a computer or peripheral equipment	2023		5	59.50%	
	155		2022		5	41.65%	
	156		2021		5	24.99%	
	157		2020		5	8.33%	
	158		Fully Depreciated		5	0.00%	
	159	Total Other Central Office					

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For Use By Telecommunications Entities - Tangible Personal Property

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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
48.13	160	Station Apparatus	2024		7	89.29%	
	161		2023		7	70.16%	
	162		2022		7	55.13%	
	163		2021		7	42.88%	
	164		2020		7	30.63%	
	165		2019		7	18.38%	
	166		2018		7	6.13%	
	167		Fully Depreciated		7	0.00%	
	168	Total Station Apparatus					
48.14	169	Customer Premises Wiring	2024		15	95.00%	
	170		2023		15	85.50%	
	171		2022		15	76.95%	
	172		2021		15	69.25%	
	173		2020		15	62.32%	
	174		2019		15	56.09%	
	175		2018		15	50.19%	
	176		2017		15	44.29%	
	177		2016		15	38.38%	
	178		2015		15	32.48%	
	179		2014		15	26.57%	
	180		2013		15	20.67%	
	181		2012		15	14.76%	
	182		2011		15	8.86%	
	183		2010		15	2.95%	
			184	Fully Depreciated		15	0.00%
	185	Total Customer Prem. Wiring					
48.13	186	Large Private Branch Exchange	2024		7	89.29%	
	187		2023		7	70.16%	
	188		2022		7	55.13%	
	189		2021		7	42.88%	
	190		2020		7	30.63%	
	191		2019		7	18.38%	
	192		2018		7	6.13%	
	193		Fully Depreciated		7	0.00%	
	194	Total Large Private Branch Exch.					
48.13	195	Public Telephone Terminal Equip.	2024		7	89.29%	
	196		2023		7	70.16%	
	197		2022		7	55.13%	
	198		2021		7	42.88%	
	199		2020		7	30.63%	
	200		2019		7	18.38%	
	201		2018		7	6.13%	
	202		Fully Depreciated		7	0.00%	
	203	Total Public Tele. Terminal Equip.					
48.13	204	Other Terminal Equipment	2024		7	89.29%	
	205		2023		7	70.16%	
	206		2022		7	55.13%	
	207		2021		7	42.88%	
	208		2020		7	30.63%	
	209		2019		7	18.38%	
	210		2018		7	6.13%	
	211		Fully Depreciated		7	0.00%	
	212	Total Other Terminal Equipment					
48.13	213	Other Information Origin./Term.	2024		7	89.29%	
	214		2023		7	70.16%	
	215		2022		7	55.13%	
	216		2021		7	42.88%	
	217		2020		7	30.63%	
	218		2019		7	18.38%	
	219		2018		7	6.13%	
	220		Fully Depreciated		7	0.00%	
	221	Total Other Infor. Origin./Term.					

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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		
48.14	222	Poles	2024		15	95.00%			
	223		2023		15	85.50%			
	224		2022		15	76.95%			
	225		2021		15	69.25%			
	226		2020		15	62.32%			
	227		2019		15	56.09%			
	228		2018		15	50.19%			
	229		2017		15	44.29%			
	230		2016		15	38.38%			
	231		2015		15	32.48%			
	232		2014		15	26.57%			
	233		2013		15	20.67%			
	234		2012		15	14.76%			
	235		2011		15	8.86%			
	236		2010		15	2.95%			
			237		Fully Depreciated		15	0.00%	
			238	Total Poles					
48.14	239	Antenna Systems	2024		15	95.00%			
	240		2023		15	85.50%			
	241		2022		15	76.95%			
	242		2021		15	69.25%			
	243		2020		15	62.32%			
	244		2019		15	56.09%			
	245		2018		15	50.19%			
	246		2017		15	44.29%			
	247		2016		15	38.38%			
	248		2015		15	32.48%			
	249		2014		15	26.57%			
	250		2013		15	20.67%			
	251		2012		15	14.76%			
	252		2011		15	8.86%			
	253		2010		15	2.95%			
			254		Fully Depreciated		15	0.00%	
			255	Total Antenna Systems					
48.14	256	Towers	2024		15	95.00%			
	257		2023		15	85.50%			
	258		2022		15	76.95%			
	259		2021		15	69.25%			
	260		2020		15	62.32%			
	261		2019		15	56.09%			
	262		2018		15	50.19%			
	263		2017		15	44.29%			
	264		2016		15	38.38%			
	265		2015		15	32.48%			
	266		2014		15	26.57%			
	267		2013		15	20.67%			
	268		2012		15	14.76%			
	269		2011		15	8.86%			
	270		2010		15	2.95%			
			271		Fully Depreciated		15	0.00%	
			272	Total Towers					

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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		
48.14	273	Cell Site Equipment	2024		15	95.00%			
	274	*Does not include computer-based telephone central office switching equipment included in class 48.121	2023		15	85.50%			
	275		2022		15	76.95%			
	276		2021		15	69.25%			
	277		2020		15	62.32%			
	278		2019		15	56.09%			
	279		2018		15	50.19%			
	280		2017		15	44.29%			
	281		2016		15	38.38%			
	282		2015		15	32.48%			
	283		2014		15	26.57%			
	284		2013		15	20.67%			
	285		2012		15	14.76%			
	286		2011		15	8.86%			
	287		2010		15	2.95%			
	288	Fully Depreciated			15	0.00%			
48.121	289	Cell Site Equipment	2024		5	85.00%			
	290	*Includes Equipment whose functions are those of a computer or peripheral equipment	2023		5	59.50%			
	291		2022		5	41.65%			
	292		2021		5	24.99%			
	293		2020		5	8.33%			
	294		Fully Depreciated			5	0.00%		
	295	Total Cell Site Equipment							
48.14	296	Aerial Cable	2024		15	95.00%			
	297		2023		15	85.50%			
	298		2022		15	76.95%			
	299		2021		15	69.25%			
	300		2020		15	62.32%			
	301		2019		15	56.09%			
	302		2018		15	50.19%			
	303		2017		15	44.29%			
	304		2016		15	38.38%			
	305		2015		15	32.48%			
	306		2014		15	26.57%			
	307		2013		15	20.67%			
	308		2012		15	14.76%			
	309		2011		15	8.86%			
	310		2010		15	2.95%			
	311	Fully Depreciated			15	0.00%			
	312	Total Aerial Cable							
48.14	313	Underground Cable	2024		15	95.00%			
	314		2023		15	85.50%			
	315		2022		15	76.95%			
	316		2021		15	69.25%			
	317		2020		15	62.32%			
	318		2019		15	56.09%			
	319		2018		15	50.19%			
	320		2017		15	44.29%			
	321		2016		15	38.38%			
	322		2015		15	32.48%			
	323		2014		15	26.57%			
	324		2013		15	20.67%			
	325		2012		15	14.76%			
	326		2011		15	8.86%			
	327		2010		15	2.95%			
			328	Fully Depreciated			15	0.00%	
			329	Total Underground Cable					

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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
48.14	330	Buried Cable	2024		15	95.00%	
	331		2023		15	85.50%	
	332		2022		15	76.95%	
	333		2021		15	69.25%	
	334		2020		15	62.32%	
	335		2019		15	56.09%	
	336		2018		15	50.19%	
	337		2017		15	44.29%	
	338		2016		15	38.38%	
	339		2015		15	32.48%	
	340		2014		15	26.57%	
	341		2013		15	20.67%	
	342		2012		15	14.76%	
	343		2011		15	8.86%	
	344		2010		15	2.95%	
	345		Fully Depreciated		15	0.00%	
			346	Total Buried Cable			
48.33	347	Submarine and Deep Sea Cable	2024		20	96.25%	
	348		2023		20	89.03%	
	349		2022		20	82.35%	
	350		2021		20	76.18%	
	351		2020		20	70.46%	
	352		2019		20	65.18%	
	353		2018		20	60.29%	
	354		2017		20	55.77%	
	355		2016		20	51.31%	
	356		2015		20	46.85%	
	357		2014		20	42.38%	
	358		2013		20	37.92%	
	359		2012		20	33.46%	
	360		2011		20	29.00%	
	361		2010		20	24.54%	
	362		2009		20	20.08%	
	363		2008		20	15.62%	
	364		2007		20	11.15%	
	365		2006		20	6.69%	
	366		2005		20	2.23%	
367	Fully Depreciated		20	0.00%			
	368	Total Sub. and Deep Sea Cable					
48.14	369	Intrabuilding Network Cable	2024		15	95.00%	
	370		2023		15	85.50%	
	371		2022		15	76.95%	
	372		2021		15	69.25%	
	373		2020		15	62.32%	
	374		2019		15	56.09%	
	375		2018		15	50.19%	
	376		2017		15	44.29%	
	377		2016		15	38.38%	
	378		2015		15	32.48%	
	379		2014		15	26.57%	
	380		2013		15	20.67%	
	381		2012		15	14.76%	
	382		2011		15	8.86%	
	383		2010		15	2.95%	
	384		Fully Depreciated		15	0.00%	
			385	Total Intrabld. Network Cable			

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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
48.14	386	Aerial Wire	2024		15	95.00%	
	387		2023		15	85.50%	
	388		2022		15	76.95%	
	389		2021		15	69.25%	
	390		2020		15	62.32%	
	391		2019		15	56.09%	
	392		2018		15	50.19%	
	393		2017		15	44.29%	
	394		2016		15	38.38%	
	395		2015		15	32.48%	
	396		2014		15	26.57%	
	397		2013		15	20.67%	
	398		2012		15	14.76%	
	399		2011		15	8.86%	
	400		2010		15	2.95%	
	401		Fully Depreciated		15	0.00%	
	402	Total Aerial Wire					
48.14	403	Conduit System	2024		15	95.00%	
	404		2023		15	85.50%	
	405		2022		15	76.95%	
	406		2021		15	69.25%	
	407		2020		15	62.32%	
	408		2019		15	56.09%	
	409		2018		15	50.19%	
	410		2017		15	44.29%	
	411		2016		15	38.38%	
	412		2015		15	32.48%	
	413		2014		15	26.57%	
	414		2013		15	20.67%	
	415		2012		15	14.76%	
	416		2011		15	8.86%	
	417		2010		15	2.95%	
	418		Fully Depreciated		15	0.00%	
	419	Total Conduit System					
48.12/48.31	420	Power Generation Equip. and Batteries	2024		10	92.50%	
	421		2023		10	78.62%	
	422		2022		10	66.83%	
	423		2021		10	56.81%	
	424		2020		10	48.07%	
	425		2019		10	39.33%	
	426		2018		10	30.59%	
	427		2017		10	21.85%	
	428		2016		10	13.11%	
	429		2015		10	4.37%	
	430			Fully Depreciated		10	0.00%
	431	Total Power Gen. Equip. and Batts.					

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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
48.12	432	Data Processing	2024		10	92.50%	
	433	*Does not include computer-based telephone central office switching equipment included in class 48.121	2023		10	78.62%	
	434		2022		10	66.83%	
	435		2021		10	56.81%	
	436		2020		10	48.07%	
	437		2019		10	39.33%	
	438		2018		10	30.59%	
	439		2017		10	21.85%	
	440		2016		10	13.11%	
	441		2015		10	4.37%	
	442		Fully Depreciated		10	0.00%	
	48.121		443	Data Processing	2024		5
444		*Includes Equipment whose functions are those of a computer or peripheral equipment	2023		5	59.50%	
445			2022		5	41.65%	
446			2021		5	24.99%	
447			2020		5	8.33%	
448			Fully Depreciated		5	0.00%	
	449	Total Data Processing					
48.14	450	Other Cables and Wire Facilities	2024		15	95.00%	
	451		2023		15	85.50%	
	452		2022		15	76.95%	
	453		2021		15	69.25%	
	454		2020		15	62.32%	
	455		2019		15	56.09%	
	456		2018		15	50.19%	
	457		2017		15	44.29%	
	458		2016		15	38.38%	
	459		2015		15	32.48%	
	460		2014		15	26.57%	
	461		2013		15	20.67%	
	462		2012		15	14.76%	
	463		2011		15	8.86%	
	464		2010		15	2.95%	
	465		Fully Depreciated		15	0.00%	
			466	Total Other Cable and Wire Facilities			
	467	Application or Other Software	2024		5	85.00%	
	468	*Most network or operational software is attached and is part of the assets listed above. This account is for any additional software that is not attached to an asset listed above	2023		5	59.50%	
	469		2022		5	41.65%	
	470		2021		5	24.99%	
	471		2020		5	8.33%	
	472		Fully Depreciated		5	0.00%	
	473	Total Application or Other Software					
	474	Total Tangible Personal Property					

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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

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:

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

Comments/Questions/Concerns:

Nebraska Schedule 99A - Distribution/Subdivision Apportionment

Instructions for Public Service Entities that filed Schedule 99 in Prior Years.

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:

1	A	B	C	D	E	F	G	H	I	J	K
	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
2		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
3	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
4	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
5	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
6	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
7	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
8	19	ESU 7	6903	400,000	425,000	0	0	100	09	214106	
9	19	CENTRAL TECH COMMUNITY COLLEGE	7790	400,000	425,000	0	0	100	10	214110	
10	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
11	19	**CONSOLIDATED**		425,000	425,000	0	0	100	99	213964	
12	19	CDE. ESU. SCH. FIRE...NRD		0	0	0	0	100	99	213959	
13	19	024...7...123(2) II 3 II LP		0	0	0	0	100	99	213955	
14	64	COUNTY - NEMAHA	500	825,000	875,000	0	0	100	#2	246934	
15	64	SCH DIST JOHNSON-BROCK 23	508	410,000	425,000	0	0	100	01	247046	
16	64	SCH DIST JOHNSON BROCK 23 9-12 BOND	505	410,000	425,000	0	0	100	01	247027	
17	64	SCH DIST JOHNSON BROCK 23 K-8 BOND	506	410,000	425,000	0	0	100	01	247036	
18	64	SCH DIST AUBURN 29 & BLDG 511		415,000	450,000	0	0	100	01	246992	
19	64	SCH DIST AUBURN 29 BOND 2008		415,000	450,000	0	0	100	01	247057	
20	64	FIRE DIST AUBURN 8 AND SINKING	546	415,000	450,000	0	0	100	03	247069	
21	64	FIRE DIST JOHNSON 1 & SINKING	532	410,000	425,000	0	0	100	03	246994	
22	64	NEMAHA NRD	566	825,000	875,000	0	0	100	07	247012	
23	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
24	64	SOUTHEAST COMMUNITY COLLEGE	563	825,000	875,000	0	0	100	10	247082	
25	64	AG SOCIETY	570	825,000	875,000	0	0	100	13	247096	
26	64	**CONSOLIDATED** COMPANY REPORTED		0	0	0	0	100	99	247111	
27	64	CDE SCH FIRE		0	0	0	0	100	99	247001	
28	64	75II.23I.1		410,000	425,000	0	0	100	99	246997	
29	64	130I.29I.8		415,000	450,000	0	0	100	99	247127	
30	74	COUNTY - RICHARDSON	100	1,190,000	1,270,000	0	0	100	#2	246944	
31	74	SCH DIST FALLS CITY 56	6104	840,000	890,000	0	0	100	01	247221	
32	74	SCH DIST FALLS CITY 56 BOND	6204	840,000	890,000	0	0	100	01	247224	
33	74	SCH DIST HUMBOLDT TABLERK 70	6101	350,000	380,000	0	0	100	01	247335	
34	74	FIRE DIST FALLS CITY	7706	450,000	490,000	0	0	100	03	247338	
35	74	FIRE DIST STELLA	7704	350,000	380,000	0	0	100	03	247336	
36	74	FALLS CITY, CITY OF	8601	390,000	400,000	0	0	100	04	247254	
37	74	NEMAHA NRD	7300	1,190,000	1,270,000	0	0	100	07	247246	

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

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [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 the Nebraska Department of Revenue, Property Assessment Division if you have any questions or need assistance.

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

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

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

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

Once the county's tax 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.

Nebraska Schedule 99B - Distribution/Subdivision Apportionment
Instructions for New Public Service Entities, Filing Schedule 99 for the First Time.

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	CNTYNAME	TAXDIST	INVEST	RENT		CNTY	NAME	FUND	INVESTMENT_CY	RENTAL_CY	COMPANY	
48	Jefferson	85	250000	0		48	COUNTY JEFFERSON	1	250000	0	100	
48	Jefferson	90	120000	0		48	SCH FAIRBURY 8	101	250000	0	100	
						48	SCH DIST 8 BLDG FUND	103	250000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	250000	0	100	
						48	FIRE DISTRICT FAIRBURY 8	305	250000	0	100	
						48	LITTLE BLUE NRD	501	250000	0	100	
						48	HISTORICAL SOCIETY	701	250000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	250000	0	100	
						48	AMBULANCE DIST 33	1010	250000	0	100	
						48	ESU 5	2010	250000	0	100	
						48	** CONSOLIDATED **				100	
						48	TAXDISTRICT 85		250000	0	100	
						48	COUNTY JEFFERSON	1	120000	0	100	
						48	SCH FAIRBURY 8	101	120000	0	100	
						48	SCH DIST 8 BLDG FUND	103	120000	0	100	
						48	SCH DIST 8 CAPITOL PURPOSE	110	120000	0	100	
						48	FIRE DISTRICT DILLER 6	303	120000	0	100	
						48	LOWER BIG BLUE NRD	502	120000	0	100	
						48	HISTORICAL SOCIETY	701	120000	0	100	
						48	SOUTHEAST COMMUNITY COLLEGE	801	120000	0	100	
						48	ESU 5	2010	120000	0	100	
						48	** CONSOLIDATED **				100	
						48	TAXDISTRICT 90		120000	0	100	

SEPARATED TAX DISTRICTS

TAXING SUBDIVISION FOR EACH TAX DISTRICT

NOTE: THE INVESTMENT & RENT TRANSFERS OVER TO THE SUBDIVISION

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

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

MERGED TAXING SUBDIVISIONS TOTALS

Example C. 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	
	SAMPLE COMPANY NAME		0	910000	0	0	100	
48	COUNTY JEFFERSON	1	0	370000	0	0	100	
48	SCH FAIRBURY 8	101	0	370000	0	0	100	
48	SCH DIST 8 BLDG FUND	103	0	370000	0	0	100	
48	SCH DIST 8 CAPITOL PURPOSE	110	0	370000	0	0	100	
48	FIRE DISTRICT DILLER 6	303	0	120000	0	0	100	
48	FIRE DISTRICT FAIRBURY 8	305	0	250000	0	0	100	
48	LITTLE BLUE NRD	501	0	250000	0	0	100	
48	LOWER BIG BLUE NRD	502	0	120000	0	0	100	
48	ESU 5	2010	0	370000	0	0	100	
48	SOUTHEAST COMMUNITY COLLEGE	801	0	370000	0	0	100	
48	AMBULANCE DIST 33	1010	0	250000	0	0	100	
48	HISTORICAL SOCIETY	701	0	370000	0	0	100	
48	** CONSOLIDATED **		0	0	0	0	100	
48	TAX DISTRICT 85		0	250000	0	0	100	
48	TAX DISTRICT 90		0	120000	0	0	100	
74	COUNTY RICHARDSON	100	0	140000	0	0	100	
74	SCH FALLS CITY 56	6104	0	140000	0	0	100	
74	SCH FALLS CITY 56 BOND	6204	0	140000	0	0	100	
74	FIRE DISTRICT FALLS CITY	7706	0	140000	0	0	100	
74	NEMAHA NRD	7300	0	140000	0	0	100	
74	ESU 4	6900	0	140000	0	0	100	
74	SOUTHEAST COMMUNITY COLLEGE	7100	0	140000	0	0	100	
74	AG SOCIETY	9200	0	140000	0	0	100	
74	** CONSOLIDATED **		0	0	0	0	100	
74	TAX DISTRICT 100		0	140000	0	0	100	
80	COUNTY SEWARD	100	0	400000	0	0	100	
80	SCH SEWARD 9	401	0	400000	0	0	100	
80	SCH SEWARD 9 BOND AFFIL 9-12	427	0	400000	0	0	100	

ADDED COMPANY NAME & TOTAL INVESTMENT

ADDED PRIOR YEAR INVESTMENT

TAXING SUBDIVISIONS

COUNTY NAMES

Information available on the Division's website:

- [County Assessor Contact Information](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List by County](#)

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