

What's New

Changes to the Form 43. Several changes were made to the Form 43. Please read the instructions and review each schedule before completing them.

LB 1089. LB 1089 amended [Neb. Rev. Stat. § 77-118](#) to provide that, for purchases of depreciable tangible personal property made between January 1, 2018 and January 1, 2020, if there is an election to expense the property under Section 179 of the Internal Revenue Code, and similar personal property is traded in as part of the payment, the Nebraska adjusted basis will be the remaining Nebraska taxable net book of the property being traded, plus cash paid for the purchases.

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 schedule are left blank, altered, or not completely filled out.

Email and Mailing Address. The Form 43, applicable schedules, and supplemental information being sent electronically must be sent to: pat.psu@nebraska.gov

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, up to \$10,000, past the due date or extension date may be imposed under the following conditions, but not limited to:

- > Failure to furnish the Form 43 and all applicable schedules by the prescribed due date;
- > Furnishing an incomplete Form 43 and/or applicable schedule;
- > Failure to file a corrected Form 43 and/or applicable schedule in a timely manner after errors were discovered;
- > Preparing and/or filing a fraudulent Form 43 and/or applicable schedule;
- > Understatement or overstatement of any figure on the Form 43 and/or applicable schedule; or
- > Failure to report a sale of a public service entity to the Division within 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 Protest. Pursuant to [Reg-30-005.05A, Property Valued by the State](#), the public service may file a formal appeal with the Tax Commissioner on or before September 10. If an appeal is filed the appeal must meet the standards outlined in the [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, and before January 1, 2020, if there is an election to expense the depreciable property under IRC § 179 and similar personal property is traded in as part of the payment for the newly acquired property, the Nebraska adjusted basis shall be the remaining net book value 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

<u>Schedule</u>	<u>Title</u>
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
Acct. Desc.	Account Descriptions
Sch 99	Distribution/Subdivision Apportionment
Sch 99A	Distribution/Subdivision Apportionment
Sch 99B	Distribution/Subdivision Apportionment

Schedules that are Industry Specific

<u>Fluid Pipelines</u>	
<u>Schedule</u>	<u>Title</u>
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

<u>Gas Pipelines</u>	
<u>Schedule</u>	<u>Title</u>
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

<u>Utilities</u>	
<u>Schedule</u>	<u>Title</u>
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

<u>Telecommunications</u>	
<u>Schedule</u>	<u>Title</u>
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
2019

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:			Mailing Address:			
Title:						
Phone Number:			City:	State:	Zip Code:	
Fax Number:			Email Address:			
Person to Whom the Property Tax Statement Should be Sent (if different from above)						
Name:			Mailing Address:			
Title:						
Phone Number:			City:	State:	Zip Code:	
Fax Number:			Email Address:			
Person to Whom the Public Service Entity Value Distribution Report should be Sent (if different from above)						
Name:			Mailing Address:			
Title:						
Phone Number:			City:	State:	Zip Code:	
Fax Number:			Email Address:			

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

SIGN HERE	Signature of Officer _____ Date _____	Signature of Preparer _____ Date _____
	Print: _____	Print: _____
	Title: _____	Title: _____
	Phone: _____	Phone: _____
	Email: _____	Email: _____

Instructions

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

Comments/Questions/Concerns:

Nebraska Schedule A - General Information
For Use By All Companies

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
<u>If no</u> , list NE counties that were locally assessed in prior year (if applicable):		<u>If yes</u> : Ticker Symbol : _____ Year of IPO: _____
		<u>If no</u> : Complete "Parent Information" section

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

Brief description of business activities:

Supplemental Information

- Federal Communications Commission Annual Report
- Federal Regulatory Commission Annual Report
- Nebraska Public Service Commission Annual Report
- Securities & Exchange Commission Federal Form 10K
- Rate Case
- Other: _____

Additional Information

- Cap Rate Study
- First Quarter Financials
- Annual Report to Stockholders
- Insurance Claim for Loss or Damage
- IRS Documentation
- Other: _____

Nebraska Schedule A - General Information
 For Use By All Companies

Name of Business	Address of Business	City	State	Company Number

Instructions

- The purpose of this schedule is to gather general information on the public service entity's operations.
- > The "Company Information" section will help the Department get a better understanding of the operations of the public service entity. This information may also be used to help determine a more appropriate valuation.
 - > The "Merger or Acquisition Information" section is required if a merger or acquisition occurred during the assessment year. Penalties may be imposed if not completed pursuant to Neb. Rev. Stat. § 77-804. Additional copies of this section can be attached, if needed.
 - > The "Parent Information" section is required to be filled out if a business has a controlling interest over the public service entity.
 - > The "Supplemental Information" and "Additional Information" sections are used to inform the Department of what supplemental and/or additional information is or will be accompanying the Form 43.

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

Comments/Questions/Concerns:

Nebraska Schedule 1-FP - Allocation Factors
For Use By Fluid Pipeline/Fluid Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Gross Plant in Service					
Year	System Value	Allocated to Nebraska			
2018					
2017					
2016					
Net Plant in Service					
Year	System Net Value	Allocated to Nebraska			
2018					
2017					
2016					
Operating Revenue					
Year	System Revenue	Allocated to Nebraska			
2018					
2017					
2016					
Net Operating Income					
Year	System Net Operating Income	Allocated to Nebraska			
2018					
2017					
2016					
Total Miles of Pipe (In 2-inch Equivalent Units)					
Year	System Miles	Allocated to Nebraska			
2018					
2017					
2016					
Total Traffic Units					
Year	System Units	Allocated to Nebraska			
2018					
2017					
2016					

Obsolescence Information

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

Explanation on how Nebraska allocation was determined:

Nebraska Schedule 1-FP - Allocation Factors
 For Use By Fluid Pipeline/Fluid Distribution Companies

Name of Business	Address of Business	City	State	Company Number

Instructions

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

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

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

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

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

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

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

> Supplemental information may be requested.

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

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

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

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

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

Net Operating Income is operating revenues less operating expenses.

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

- 1 mile of 6in pipe would equal 3 miles of 2 inch pipe ($6/2=3$, $3 \times 1=3$)
- 2 miles of 1in pipe would equal 1 mile of 2 inch pipe ($1/2=0.5$, $0.5 \times 2=1$)

Total Traffic Units is the barrel miles as reported on the FERC report, should be reported as MCF miles.

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

Comments/Questions/Concerns:

Nebraska Schedule 1A - Total Plant Allocation By State
 For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number

Total System Gross Plant in Service: _____

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

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

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

Instructions

The purpose of this schedule is to compare the Nebraska allocation of gross plant compared to the gross plant allocation of other states. This is used to verify that the Total Gross Plant in Service is being accounted for uniformly.
 > Supplemental information may be requested.
> If the Total Percent does not equal 100%, or if the Total Gross Plant does not equal the Schedule 1 Gross Plant, then provide an explanation.

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

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

Comments/Questions/Concerns:

Nebraska Schedule 2 - Supplemental Information
For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number

Construction Work In Progress Information

Total Construction Work In Progress: _____

Amount of construction devoted to upgrades to plant: _____

Amount of constr. devoted to replacements to plant: _____

Total (value should match total CWIP listed above): _____

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
2018		5	85.00%	
2017		5	59.50%	
2016		5	41.65%	
2015		5	24.99%	
2014		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 when into effect. _____

Expected annual change in gross revenue. _____

Expected annual change in net operating income. _____

Was there an interim rate increase? _____

Total amount of dollars from rate increase(s) (interim 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. _____

Shares Outstanding

This section only needs to be completed if either the public service entity or parent of the respondent is publically traded.

Type of Stock	Shares Outstanding as of Dec. 31, 2018
Common Stock	
Preferred Stock	
Treasury Stock	

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

Nebraska Schedule 2 - Supplemental Information
 For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number

Instructions

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

- > The "Construction Work in Progress (CWIP) Information" section is needed to gather additional information to help the Department determine how the CWIP will effect the appraisal. If some or all of the CWIP Information portion is left blank, the Department will assume that CWIP is 100% upgrades.
- > 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 "Shares Outstanding" section is only required if the public service entity and/or parent of the public service entity is publically traded. If the public service entity is publically traded, then only the respondent's shares outstanding are needed.
- > 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.

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.

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 5 - Lease Information
For Use By All Public Service Entities

Name of Business	Address of Business	City	State	Company Number
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Operating Property Leased From Others

Lessor's Name	Lessor's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized? (Y/N)	Original Cost	Lease Beginning Date	Lease Expiration Date
			(Y*/N)	County					

Operating Property Leased to Others

Lessee's Name	Lessee's Address	Type of Property	Was the Property Reported to the County?*		Annual Rent	Was the Rent Capitalized? (Y/N)	Original Cost	Lease Beginning Date	Lease Expiration Date
			(Y*/N)	County					

Instructions

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

- > Provide a brief description of the leased property in the "Type of Property" column, for example: warehouse, backhoe, trencher, switchboard, etc.
- > ***If the property has been reported to the county for property tax purposes, indicate whether the lessor or the lessee (respondent) reported it in the "Y*/N" (G) column.** Also, if the property has been reported to the county, please indicate which county it has been reported to. If either of these columns (G and H) are incomplete, it will be assumed that this property has not been reported to the county assessor.
- > Please indicate if the rent was capitalized, meaning that it has been reported as an asset on the Schedule 12, or if it has been expensed on the Schedule 13.
- > If the "Original Cost" column information is not available, the Department will capitalize the "Annual Rent" as a substitute.
- > Additional rows or additional copies of this schedule can be added, if needed.

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

Comments/Questions/Concerns:

Nebraska Schedule 7 - Parent Financial Information

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

Form 43
Tax Year
2019

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016	
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				
Income Statement					
36	Revenues from Operations				
37	Other Revenues				
38	Total Revenues				
Operating Expenses					
39	Cost of Revenues				
40	Research and Development				
41	Operations and Maintenance				
42	Selling, General, and Administrative				
43	Depreciation and Amortization				
44	Non Recurring				
45	Other, Net				
46	Total Operating Expenses				
47	Operating Income/(Loss)				

Nebraska Schedule 7 - Parent Financial Information

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

Form 43
Tax Year
2019

Name of Business		Address of Business	City	State	Company Number
Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016	
	Other Income/(Expenses)				
48	Interest Income/(Expense), Net				
49	Interest Income/(Expense) to Affiliates, Net				
50	Equity in Earnings/(Losses) of Unconsolidated Investment, Net				
51	Effect of Account Charges				
52	Discontinued Operations				
53	Extraordinary Items				
54	Other Income/(Expenses), Net				
55	Total Other Income/(Expenses)				
56	Total Income/(Loss) Before Income Taxes				
57	Income Tax (Expense)/Benefit, Net				
58	Net Income/(Loss)				
59	Less Income Attributable to Noncontrolling Interests				
60	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 publically traded.**
- > The accounts used on this schedule are similar to the accounts used by the Securities and Exchange Commission.
- > **Simply attaching correspondence or pasting a link does not meet the requirements and will be considered incomplete.**
- > If the public service entity feels that an account needs to be added and/or deleted, please make the change, highlight the change, and explain the change below in the "Comments/Questions/Concerns" section. Changes will be considered for future years.

Comments/Questions/Concerns:

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

Name of Business		Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Current Assets					
10	1	Cash			
10-5	2	Special Deposits			
11	3	Temporary Investment			
12	4	Notes Receivable			
13	5	Receivables from Affiliated Companies			
14	6	Accounts Receivables			
14-5	7	Accumulated Provision For Uncollectible Accounts			
15	8	Interest and Dividends Receivable			
16	9	Oil Inventory			
17	10	Material and Supplies			
18	11	Prepayments			
19	12	Other Current Assets*			
19-5	13	Deferred Income Tax Assets			
	14	Total Current Assets			
Investment and Special Funds					
20		Investments in Affiliated Companies			
20.1	15	Stocks			
20.2	16	Bonds			
20.3	17	Other Secured Obligations			
20.4	18	Unsecured Notes			
20.5	19	Investment Advances			
20.6	20	Undistributed Earnings from Certain Investments			
21		Other Investments*			
21.1	21	Stocks			
21.2	22	Bonds			
21.3	23	Other Secured Obligations			
21.4	24	Unsecured Notes			
21.5	25	Investment Advances			
22	26	Sinking and Other Funds			
	27	Total Investment and Special Funds			
Tangible Property					
30	28	Carrier Property			
31	29	(Less) Accrued Depr.-Carrier Property			
32	30	(Less) Accrued Amort.-Carrier Property			
	31	Net Carrier Property			
33	32	Operating Oil Supply			
34	33	Noncarrier Property*			
35	34	(Less) Accrued Depr. and Amor. -Noncarrier Property			
	35	Net Noncarrier Property			
	36	Total Tangible Property			
Other Assets and Deferred Charges					
40	37	Organization Costs and Other Intangibles: Except Goodwill*			
	38	Goodwill			
41	39	(Less) Accrued Amort. of Intangibles: Except Goodwill*			
	40	(Less) Accrued Amortization of Goodwill			
43	41	Miscellaneous Other Assets			
44	42	Other Deferred Charges*			
45	43	Accumulated Deferred Income Tax Assets			
46	44	Derivative Instruments Assets			
47	45	Derivative Instruments Assets-Hedges			
	46	Total Other Assets and Deferred Charges			
	47	Total Assets			

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

Name of Business		Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Current Liabilities					
50	48	Notes Payable			
51	49	Payables to Affiliated Companies			
52	50	Accounts Payable			
53	51	Salaries and Wages Payable			
54	52	Interest Payable			
55	53	Dividends Payable			
56	54	Taxes Payable			
57	55	Long-Term Debt-Payable Within One Year			
58	56	Other Current Liabilities*			
59	57	Deferred Income Tax Liabilities			
	58	Total Current Liabilities			
Noncurrent Liabilities					
60	59	Long-Term Debt-Payable After One Year			
61	60	Unamortized Premium on Long-Term Debt			
62	61	(Less) Unamortized Discount on Long-Term Debt-Dr.			
63	62	Other Noncurrent Liabilities*			
64	63	Accumulated Deferred Income Tax Liabilities			
65	64	Derivative Instruments Liabilities			
66	65	Derivative Instruments Liabilities-Hedges			
67	66	Asset Retirement Obligations			
	67	Total Noncurrent Liabilities			
	68	Total Liabilities			
Stockholders' Equity					
70	69	Capital Stock			
71	70	Premiums on Capital Stock			
72	71	Capital Stock Subscriptions			
73	72	Additional Paid-In Capital			
74	73	Appropriated Retained Income			
75	74	Unappropriated Retained Income			
76	75	(Less) Treasury Stock			
77	76	Accumulated Other Comprehensive Income			
	77	Total Stockholders' Equity			
	78	Total Liabilities and Stockholders' Equity			

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

Instructions

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

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

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission, account definitions are listed on the "Acct. Desc." tab.

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

Comments/Questions/Concerns:

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

Name of Business			Address of Business		City	State	Company Number
Form 6 Account Number	Line Number	Tangible Personal Property	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016	
Gathering Lines							
101	1		Land				
102	2		Right-of-Way				
103	3	X	Line Pipe				
104	4	X	Line Pipe Fittings				
105	5	X	Pipeline Construction				
106	6		Buildings				
107	7	X	Boilers				
108	8	X	Pumping Equipment				
109	9	X	Machine Tools and Machinery				
110	10	X	Other Station Equipment				
111	11	X	Oil Tanks				
112	12	X	Delivery Facilities				
113	13	X	Communication Systems				
114	14	X	Office Furniture and Equipment				
115	15	X	Vehicles and Other Work Equipment				
116	16	X*	Other Property*				
117	17		Assets Retirement Costs for Gathering Lines				
	18		Total Gathering Lines				
Trunk Lines							
151	19		Land				
152	20		Right-of-Way				
153	21	X	Line Pipe				
154	22	X	Line Pipe Fittings				
155	23	X	Pipeline Construction				
156	24		Buildings				
157	25	X	Boilers				
158	26	X	Pumping Equipment				
159	27	X	Machine Tools and Machinery				
160	28	X	Other Station Equipment				
161	29	X	Oil Tanks				
162	30	X	Delivery Facilities				
163	31	X	Communication Systems				
164	32	X	Office Furniture and Equipment				
165	33	X	Vehicles and Other Work Equipment				
166	34	X*	Other Property*				
167	35		Assets Retirement Costs for Trunk Lines				
	36		Total Trunk Lines				
General Plant							
171	37		Land				
176	38		Buildings				
179	39	X	Machine Tools and Machinery				
183	40	X	Communication Systems				
184	41	X	Office Furniture and Equipment				
185	42	X	Vehicles and Other Work Equipment				
186	43	X*	Other Property*				
186.1	44		Asset Retirement Cost for General Plant				
187	45	X*	Construction Work in Progress*				
	46		Total General Plant				
	47		Total Plant in Service				

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

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

Name of Business	Address of Business	City	State	Company Number

Instructions

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

- > **This Schedule is required to be filled out**, simply attaching correspondence or pasting a link does not meet the requirement and will be considered incomplete.
- > Tangible Personal Property is indicated by an "X". This property may also need to be reported on the Schedule 14 for Net Book Value purposes.
- > Accounts with a "**", need additional information. Without the additional information, the Department may not consider the property to be Tangible Personal Property.
- > The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission, account definitions are listed on the "Acct. Desc." tab.
- > 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-FP - Comparative Income Statement
For Use By Fluid Pipeline/Fluid Distribution Companies

Name of Business		Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Operating Revenues					
200	1	Gathering Revenues			
210	2	Trunk Revenues			
220	3	Delivery Revenues			
230	4	Allowance Oil Revenues			
240	5	Storage and Demurrage Revenue			
250	6	Rental Revenue			
260	7	Incidental Revenue*			
600	8	Total Operating Revenues			
Operating Expenses					
Operations and Maintenance Expense					
300	9	Salaries and Wages			
310	10	Materials and Supplies			
320	11	Outside Services			
330	12	Operating Fuel and Power			
340	13	Oil Losses and Shortages			
350	14	Rentals			
390	15	Other Expenses*			
	16	Total Operations and Maintenance Expenses			
General Expenses					
500	17	Salaries and Wages			
510	18	Materials and Supplies			
520	19	Outside Services			
530	20	Rentals			
540	21	Depreciation and Amortization			
541	22	Depreciation Expense for Asset Retirement Costs			
550	23	Employee Benefits			
560	24	Insurance			
570	25	Casualty and Other Losses			
580	26	Pipeline Taxes			
590	27	Other Expenses*			
591	28	Accretion Expense			
592	29	Gains/(Losses) on Asset Retirement Obligations			
	30	Total General Expenses			
610	31	Total Operating Expenses			
	32	Net Carrier Operating Income			
Other Income and Deductions					
	33	Income from Noncarrier Property			
	34	(Less) Noncarrier Property Expenses			
620	35	Net Income from Noncarrier Property			
630	36	Interest and Dividend Income			
640	37	Miscellaneous Income*			
645	38	Unusual or Infrequent Items-Credit			
650	39	(Less) Interest Expense			
660	40	(Less) Miscellaneous Income Charges			
665	41	(Less) Unusual or Infrequent Items-Debit			
	42	Dividend Income			
	43	Undistributed Earnings			
	44	Equity In Earning of Affiliated Companies			
	45	Total Other Income and Dedications			
	46	Ordinary Income Before Federal Income Tax.			
670	47	(Less) Income Taxes on Income from Cont. Oper.			
671	48	(Less) Provision for Deferred Taxes			
	49	Income/(Loss) from Continuing Operations			
Discontinued Operations					
675	50	Income/(Loss) From Oper. of Discontinued Seg.			
676	51	Gain/(Loss) on Disposal of Discontinued Segments			
	52	Total Income/(Loss) From Discontin. Oper.			
	53	Income Before Extraordinary Items			

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

Name of Business		Address of Business	City	State	Company Number
Form 6 Account Number	Line Number	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016
Extraordinary Items and Account Changes					
680	54	Net Extraordinary Items-(Debit)/Credit			
695	55	(Less) Income Taxes on Extraordinary Items-Dr./(Cr.)			
696	56	Provision for Deferred Taxes-Extraordinary Items			
	57	Total Extraordinary Items			
697	58	Cumulative Effect of Changes in Acct. Principles			
	59	Total Extraordinary Items and Acct. Changes			
	60	Net Income/(Loss)			

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

Instructions

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

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

> The accounts and numbers are the same as prescribed by the Federal Energy Regulatory Commission, account definitions are listed on the "Acct. Desc." tab.

> 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:

Sch 11 Accounts: Page 1 to 6 (Cells B8-B228)

Sch 12 Accounts: Page 7 to 8 (Cells B230-B289)

Sch 13 Accounts: Page 9 to 12 (Cells B291-B458)

Balance Sheet Accounts (Schedule 11)

10 Cash.

This account shall include money, checks, sight drafts and sight bills of exchange, money in banks or in other depositories subject to withdrawal on demand, and other similar items. The amount of checks and sight drafts transmitted to payees which are unpaid at the close of the accounting period shall be credited to this account.

Note: Compensating balances (see Definition 33) under an agreement which legally restricts the use of such funds shall not be included in this account. Such balances shall be included in account 10-5 or account 22.

10-5 Special deposits.

This account shall include cash deposits, either placed in hands of trustees or under the direct control of the reporting company, which are restricted for specific purposes. Examples are those deposits made for the payment of dividends and interest due within one year, the liquidation of other current liabilities, to guarantee fulfillment of current contract obligations, to meet specific operating requirements, or compensating balances (see Definition 33) under an agreement which legally restricts the use of such funds and which constitute support for short-term borrowing arrangements. Sub-accounts may be set up, if necessary to account for special deposits for specific purposes.

Note: Deposits available for general company purposes shall be included in account 10.

11 Temporary investments.

(a) This account shall include the cost of securities and other collectible obligations acquired for the purpose of temporarily investing cash, such as US Treasury certificates, marketable securities, time drafts receivable, demand loans, time deposits with banks and trust companies, and other similar investments of a temporary character. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments.

(b) This account shall be subdivided to reflect the marketable equity securities' portion and other temporary investments.

12 Notes receivable.

This account shall include the book cost, not includible elsewhere, of all collectible obligations in the form of notes receivable, contracts receivable, and similar evidences (except interest coupons) of money receivable on demand or within a time not exceeding one year from date of the balance sheet. Notes receivable from affiliates shall be included in account 13.

13 Receivables from affiliated companies.

(a) This account shall include amounts receivable due and accrued from affiliated companies subject to settlement within one year from date of the balance sheet. This includes receivables for items such as revenue for services rendered, material furnished, rent, interest and dividends, advances and notes.

(b) An utility participating in a cash management program must maintain supporting documentation for all deposits into, borrowings from, interest income from, and interest expense to such program. Cash management programs include all agreements in which funds in excess of the daily needs of the oil pipeline company along with the excess funds of the oil pipeline company's parent, affiliated and subsidiary companies are concentrated, consolidated, or otherwise made available for use by other entities within the corporate group. The written documentation must include the following information:

(1) For deposits with and withdrawals from the cash management program: The date of the deposit or withdrawal, the amount of the deposit or withdrawal, and the maturity date, if any, of the deposit;

(2) For borrowings from a cash management program: The date of the borrowing, the amount of the borrowing, and the maturity date, if any, of the borrowing;

(3) The security provided by the cash management program for repayment of deposits into the cash management program and the security required, if any, by the cash management program in support of borrowings from the program; and

(4) The monthly balance of the cash management program.

(c) The oil pipeline company must maintain current and up-to-date copies of the documents authorizing the establishment of the cash management program including the following:

(1) The duties and responsibilities of the administrator and the oil pipeline company in the cash management program;

(2) The restrictions on deposits or borrowings by oil pipeline companies in the cash management program;

(3) The interest rate, including the method used to determine the interest earning rates and interest borrowing rates for deposits into and borrowings from the program; and

(4) The method used to allocate interest income and expenses among oil pipeline companies in the program.

14 Accounts receivable.

This account shall include amounts receivable due and accrued from other than affiliates which are subject to settlement within one year from date of the balance sheet. This includes items such as revenue for services rendered, material furnished, rent, accounts of officers and employees, miscellaneous accounts with others.

14-5 Accumulated provision for uncollectible accounts.

This account shall be credited with amounts provided for losses on notes and accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. This account shall be charged with any amounts which have been found to be impractical of collection.

15 Interest and dividends receivable.

(a) This account shall include the amount of interest due and accrued as of the date of the BS on all interest-bearing obligations held by the carrier. This account shall also include the amount of dividends declared on stocks owned.

(b) Interest and dividends receivable from affiliated companies or on the carrier's own securities shall not be included in this account.

16 Oil inventory.

(a) This account shall include the cost of oil purchased and the value of oil acquired through tariff allowances and operating gains. Amounts paid preceding carriers for transportation, customs duties, or similar charges shall be charged to account 230. Additions to inventory from tariff allowances shall be credited to revenue at current value. Additions resulting from operating gains shall be credited against operating oil losses and shortages.

(b) The cost or value of oil owned by the carrier and used to maintain lines and working tanks in condition for transportation operations shall be included in account 33.

17 Material and supplies.

(a) This account shall include the cost, including sales, use and excise taxes and transportation costs to point of delivery, less purchase and trade discounts, of all unapplied material and supplies, such as line pipe, line pipe fittings, fuel, tools, and other pipeline supplies. The value of items being manufactured by the carrier and the fair value of salvaged material shall also be included herein.

(b) Carriers shall take annual inventories of material and supplies and shall make the adjustments necessary to reconcile the books to the inventory figures. To the extent practicable, adjustments shall be made directly to the same accounts to which such material and supplies were charged during the period. Differences that cannot be directly allocated shall be equitably apportioned among the accounts to which material was charged since the last inventory.

18 Prepayments.

This account shall include the amount of expenses paid in advance of accrual such as insurance, rent, and taxes, the benefits of which are to be realized in subsequent periods. Monthly transfers shall be made to the appropriate expense or other accounts for the expired portion of the prepayments applicable to that month.

19 Other current assets.

This account shall include such items as estimated tax refunds receivable, legally enforceable, balances due on subscriptions to capital stock, temporary guaranty and other deposits, and all other current assets due within one year which are not includible in the other current asset accounts.

19-5 Deferred income tax assets.

(a) This account shall include the portion of deferred income tax assets and liabilities relating to current assets and liabilities, when the balance is a net debit.

(b) A net credit balance shall be included in Account 59.

20 Investments in affiliated companies.

This account shall include the cost of investments in securities (other than securities held in special funds) and investment advances made to affiliated companies. Separate records shall be maintained to show the securities pledged and the following classes of investments in each affiliated company:

- (a) Stocks.
- (b) Bonds.
- (c) Other secured obligations.
- (d) Unsecured notes.
- (e) Investment advances.

21 Other investments.

This account shall include the cost of investments in securities of (other than securities held in special funds) and advances made to other than affiliated companies. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. Separate records shall be maintained to show the securities pledged and the following classes of investments in each nonaffiliated company:

- (a) Stocks.
- (b) Bonds.
- (c) Other secured obligations.
- (d) Unsecured notes.
- (e) Investment advances.

22 Sinking and other funds.

(a) This account shall include cash and cost of investments in securities and other assets, trustee or otherwise restricted, that have been segregated in distinct funds for purposes of redeeming outstanding obligations; purchasing or replacing assets; paying pensions, relief, hospitalization, and other similar items. This account shall also include unrealized holding gains and losses on trading and available-for-sale types of security investments. The cash value of life insurance policies on the lives of employees and officers to the extent that the carrier is the beneficiary of such policies shall also be included in this account. Separate subsidiary records shall be maintained for each distinct fund.

(b) Securities issued or assumed by the accounting company shall be recorded at par or stated value.

(c) This account shall include compensating balances (see Definition 34) under an agreement which legally restricts the use of such funds and which constitute support for long-term borrowing arrangements.

30 Carrier property.

This account shall include the cost of tangible property used in carrier service, or held for such use within a reasonable time under a definite plan for pipeline operations. Separate primary accounts are prescribed for each class of carrier property.

31 Accrued depreciation—Carrier property.

This account shall be credited with amounts charged to op. expenses or other accounts repr. the loss in service value of depreciable carrier property. The service value of depreciable property retired shall be charged to this account. It shall also include other entries as may be authorized by the Commission. Detail of this account shall be maintained by primary property accounts. Separate subsidiary records shall be maintained for the amount of accrued cost of removal other than legal obligations for the retirement of property recorded in account 31.

32 Accrued amortization—Carrier property.

This account shall be credited with amounts charged to operating expenses or other accounts representing the loss in service value of carrier property subject to amortization accounting as authorized by the Commission. Upon the retirement of property subject to amortization this account shall be charged with the amount included herein applicable to the specific property at the time the property is retired. Subsidiary records shall be maintained for each group of property items under a separate amortization authorization.

33 Operating oil supply.

This account shall include the cost of oil purchased and the added value through tariff allowances and operating gains used to maintain lines and tanks in working condition. Additions from tariff allowances shall be credited to revenue at current value. Additions resulting from operating gains shall be credited against operating oil losses and shortages.

34 Noncarrier property.

This account shall include the cost of tangible property not used in carrier pipeline operations. This account shall also include, amounts recorded for asset retirement costs associated with noncarrier property.

35 Accrued depreciation—Noncarrier property.

This account shall be credited with amounts charged to income, representing the loss in service value of depreciable noncarrier property.

40 Organization costs and other intangibles.

This account shall include the cost of intangible assets such as organizing the carrier, patents, permits, franchises, and goodwill. Organization costs include the legal expense, taxes, fees, stationery and printing, original capital stock expense and costs of economic feasibility studies made prior to initial operation of the carrier. Separate subsidiary records shall be maintained for each class of intangible asset.

41 Accrued amortization of intangibles.

This account shall be credited with the amounts charged to operating expenses or income representing the expired cost of intangible property. When the period of benefit of intangible property is fully expired, or assets are retired to which the intangible relates, this account shall be charged with the amount herein applicable to the specific property.

43 Miscellaneous other assets.

This account shall include such items as accounts receivable, utility deposits, guaranty deposits and other similar assets which are not expected to be realized or returned to the carrier within one year from date of the balance sheet. The estimated net salvage value of retired carrier property held without being dismantled shall be included in this account.

44 Other deferred charges.

This account shall include items that cannot be disposed of until further information is received and items of a deferred nature, not provided for elsewhere, to be amortized to expense or other accounts in future periods. This includes such items as engineering surveys and studies and debt expense.

45 Accumulated deferred income tax assets.

This account shall include the amount of deferred taxes determined in accordance with instruction 1-12 and the text of Account 64, when the balance is a net debit.

46 Derivative instrument assets.

This account shall include the amounts paid for derivative instruments, and the change in the fair value of all derivative instrument assets not designated as cash flow or fair value hedges. Account 640 shall be credited or debited as appropriate with the corresponding amount of the change in the fair value of the derivative instrument.

47 Derivative instrument assets-Hedges.

(a) This account shall include the amounts paid for derivative instruments, and the change in the fair value of derivative instrument assets, designated by the utility as cash flow or fair value hedges.

(b) When a carrier designates a derivative instrument asset as a cash flow hedge, it will record the change in the fair value of the derivative instrument in this account with a concurrent charge to account 77 with the effective portion of the derivative gain or loss. The ineffective portion of the cash flow hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.

(c) When a carrier designates a derivative instrument as a fair value hedge, it shall record the change in the fair value of the derivative instrument in this account with a concurrent charge to a subaccount of the asset or liability that carries the item being hedged. The ineffective portion of the fair value hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.

50 Notes payable.

This account shall include outstanding obligations in the form of notes, and other similar evidences of indebtedness payable on demand or within one year from the date of issue except those payable to affiliated companies.

Note: This account shall not include obligations due within 1 year which are intended to be refinanced on a L-T basis. L-T refinancing of short-term obligations means; (1) replacement with long-term obligations or equity securities, or (2) renewal, extension, or replacement with short-term obligations for an uninterrupted period extending beyond 1 year from the balance sheet date.

The intention to refinance on a long-term basis shall be supported by the ability to refinance. Evidence of this ability includes either; (1) the actual issuance of a long-term obligation or equity securities for the purpose of refinancing the short-term obligation, after the balance sheet date but before the balance sheet is issued, or (2) before the balance sheet is issued, the existence of a financing agreement which is long-term and based on terms readily determinable with no existing violations of its provisions, and with a lender which is financially capable of honoring the agreement.

51 Payables to affiliated companies.

This account shall include amounts payable due and accrued to affiliated companies (except interest and dividends) subject to settlement within one year, and for which arrangements for long-term refinancing have not been made (See Note following account 50). This includes payables for items such as services and material received, rent, advances and notes.

52 Accounts payable.

This account shall include amounts payable due and accrued (except those to affiliated companies) subject to settlement within one year from the date of the balance sheet. This includes payables for items such as joint revenue, material and supplies, services received, rents, claims, taxes collected from employees and others for account of taxing entities, and other similar items.

53 Salaries and wages payable.

This account shall include salaries and wages payable due and accrued including vacation pay and unclaimed salaries and wages as of the balance sheet date. Unclaimed salaries and wages outstanding for more than one year may be written off to income unless the amount unclaimed escheats to the state.

54 Interest payable.

This account shall include interest accrued or payable on all obligations.

55 Dividends payable.

This account shall include the amount of dividends (other than stock dividends) declared but unpaid as of the date of the balance sheet.

56 Taxes payable.

This account shall include all Federal, state, and local taxes (except taxes withheld from employees) accrued and payable, estimated if necessary, as of the balance sheet date. Prepaid taxes shall be shown as current assets in account 18. Subsidiary records shall be maintained to allow analyses of this account type of tax and taxing entity.

57 Long-term debt payable within one year.

This account shall include the amount of long-term debt which will mature and become payable within one year from date of the balance sheet for which arrangements for long-term refinancing have not been made (See note following account 50).

58 Other current liabilities.

This account shall include all other current liabilities not provided for elsewhere that are payable within one year from date of balance sheet.

59 Deferred income tax liabilities.

(a) This account shall include the portion of deferred income tax assets and liabilities relating to current assets and liabilities, when the balance is a net credit.

(b) A net debit balance shall be included in Account 19-5.

60 Long-term debt payable after one year.

This account shall include the total par value of the carrier's outstanding obligations maturing more than one year, including obligations due within one year which are expected to be refinanced on a long-term basis (See note following account 52). This account shall be divided to show the face value of (1) debt issued and actually outstanding, and (2) debt "nominally issued" and "nominally outstanding". These accounts shall be further divided by the following classes of debt: mortgage bonds, collateral trusts, income bonds, miscellaneous obligations and nonnegotiable debt to affiliated companies.

61 Unamortized premium on long-term debt.

This account shall include the premium received and not yet amortized on the issuance of long-term debt. The amount of premium received on each issue of bonds, mortgages, notes, and other long-term debt shall be amortized over the life of the debt by credit to interest expense.

Note: Issue costs related to long-term debt (debt expense) shall be included in account 44 and amortized over the life of the debt by charge to account 660.

62 Unamortized discount and interest on long-term debt.

This account shall include the amount of discount on long-term debt, and the amount of interest expressly provided for and included in the face amount of obligations issued or assumed and not amortized as of the balance sheet date. The amount of discount or interest applicable to each issue of debt obligation shall be amortized over the life of the respective debt by charge to interest expense.

Note: Issue costs related to long-term debt (debt expense) shall be included in account 44 and amortized over the life of the debt by charge to account 660.

63 Other noncurrent liabilities.

(a) This account shall include such items as deferred revenue from rents or leases that will not be realizable as income within one year, and the liability for amounts contributed by employees or others for pensions, savings, and similar items. This account shall also include the amount accrued for pensions in which the employees have a vested right and which are administered by the carrier.

64 Accumulated deferred income tax liabilities.

- (a) This account shall be credited (charged) with amounts concurrently charged (credited) to account 671 and account 696 representing the net tax effect of changes in material temporary differences (see definition 30(e)) during the current period.
- (b) This account shall be credited with the amount of investment tax credit utilized in the current year for income tax purposes but deferred for accounting purposes (see instruction 1-12).
- (c) This account shall be concurrently debited with amounts credited to account 671 representing amortization of amounts for investment tax credits deferred in prior accounting periods.
- (d) This account shall be maintained in such a manner as to show separately: (1) The balance of deferred income taxes and deferred investment tax credit separately as of the beginning and as of the end of each year entries are made affecting the account balance, (2) the current years net credit or charges applicable to temporary differences and deferred investment tax credits.

Note A: The portion of deferred assets and liabilities relating to current assets and liabilities should likewise be classified as current and included in Account 19-5 or Account 59, as appropriate.

Note B: This account shall include a net credit balance only. A net debit balance shall be recorded in Account 45.

65 Derivative instrument liabilities.

This account shall include the change in the fair value of all derivative instrument liabilities not designated as cash flow or fair value hedges. Account 660 shall be debited or credited as appropriate with the corresponding amount of the change in the fair value of the derivative instrument.

66 Derivative instrument liabilities-Hedges.

- (a) This account shall include the change in the fair value of derivative instrument liabilities designated by the carrier as cash flow or fair value hedges.
- (b) A carrier shall record the change in the fair value of a derivative instrument liability related to a cash flow hedge in this account, with a concurrent charge to account 77 with the effective portion of the derivative gain or loss. The ineffective portion of the cash flow hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.
- (c) A carrier shall record the change in the fair of a derivative instrument liability related to a fair value hedge in this account, with a concurrent charge to a subaccount of the asset or liability that carries the item being hedged. The ineffective portion of the hedge shall be charged to the same income or expense account that will be used when the hedged item enters into the determination of net income.

67 Asset retirement obligations.

- (a) This account shall include liabilities arising from the recognition of asset retirement obligations. The carrier shall credit account 67 for the liabilities for asset retirement obligations and charge the appropriate carrier property accounts or noncarrier property accounts to record the related asset retirement costs.
- (b) This account shall also include the period to period changes for the accretion of the liabilities in account 67. The carrier shall charge the accretion expense to account 591 and account 620, as appropriate, and credit account 67.
- (c) This account shall be debited with amounts paid to settle the asset retirement obligations recorded herein.
- (d) The utility shall clear from this account any gains or losses resulting from the settlement of asset retirement obligations in accordance with the instructions prescribed in General Instruction 1-19.

70 Capital stock.

- (a) This account shall include the par value of par value stock, stated value of no-par stock, and the amount received for no-par stock without stated value, which have been issued to bona fide purchasers and have not been reacquired and cancelled, also shares of stock nominally issued. When other than cash is received for no-par value stock, the fair market value of the consideration shall be entered in this account.
- (b) This account shall be divided so as to show separately each class of stock issued, subdivided between (1) issued and outstanding, and (2) nominally issued and nominally outstanding.
- (c) When an issue of capital stock or any part thereof is reacquired, either by purchase or donation, and is retired or cancelled, the par value shall be charged to this account. Any excess of reacquisition cost over par value shall be allocated between account 73 and 720. Any excess of par value over reacquisition cost shall be credited to account 73.
- (d) When an issue of capital stock or any part thereof is reacquired, either by purchase or donation, and is not retired or cancelled, nor properly includible in sinking or other funds, the reacquisition cost shall be charged to account 76.
- (e) When treasury stock is resold, account 76, shall be credited with the cost paid for it. Gains shall be credited to account 73. Losses shall be charged to account 73 to the extent that previous net gains from sales or retirements of the same class of stock are included therein; otherwise, to account 720.

71 Premiums on capital stock.

This account shall include the excess of the actual cash value of the consideration received at the time of the original sale over the par or stated value of the stock issued.

72 Capital stock subscriptions.

This account shall include the full amount of the par value, stated value, or price agreed upon for no-par stock which has been subscribed under a legally binding purchase agreement. The difference between the par value or stated value, plus any premiums or the amount agreed upon for no-par stock, and the down payment or installments received, shall be recorded as a current asset in account 19. Appropriate subaccounts shall be kept to record separately the transactions for each class and series of stock involved.

73 Additional paid-in capital.

This account shall include gains from purchase and resale of reacquired stock. Credits attributable to reductions in the value of capital stock may be included in this account only when approved by the Commission. Separate subaccounts shall be maintained for each class and series of stock. Also include herein contributions to capital made by stockholders and others.

74 Appropriated retained income.

This account shall include retained income which has been appropriated and set aside under contractual or legal requirements and for other specific purposes, such as the retirement of bonded indebtedness, contingencies, redemption of preferred capital stock; fire losses; plant replacement and additions; miscellaneous employee benefits; and similar items. Appropriations shall be released when their respective purposes have been served. Separate subaccounts shall be maintained for each specific purpose for which retained income is appropriated.

75 Unappropriated retained income.

(a) This account shall include retained income which has not been appropriated or set aside for specific purposes. There shall be no transfers to or from account 73, to this account unless so authorized by the Commission.

(b) The balance of accounts 700 to 750, inclusive, shall be closed to this account at the end of each calendar year.

76 Treasury stock.

(a) This account shall include in subdivisions for each class the reacquisition cost of actual or assumed capital stock by the carrier, then reacquired, and is neither retired nor cancelled, nor properly includible in sinking or other funds.

(b) This account shall be maintained to reflect separately securities pledged or unpledged.

(c) This account shall be shown on the Balance Sheet as a deduction in arriving at Stockholders' Equity.

Note A: The accounting for the reacquisition of capital stock and resale thereof shall be in accordance with balance sheet account 70, paragraphs (c) through (e).

77 Accumulated other comprehensive income.

(a) This account shall include revenues, expenses, gains, and losses that are properly includable in other comprehensive income during the period. Examples of other comprehensive income include foreign currency items, minimum pension liability adjustments, unrealized gains and losses on certain investments in debt and equity securities, and cash flow hedges. Records supporting the entries to this account shall be maintained so that the utility can furnish the amount of other comprehensive income for each item included in this account.

(b) This account shall also be debited or credited, with amounts of accumulated other comprehensive income that have been included in the determination of net income during the period and in accumulated other comprehensive income in prior periods. Separate records for each category of items shall be maintained to identify the amount of the reclassification adjustments from accumulated other comprehensive income to earnings made during the period.

101, 151, 171 Land.

(a) This account shall include the cost of land held in fee and used in pipeline operations. Land not used in carrier service shall be recorded in account 34. Irregular parcels of land without commercial value acquired with rights of way shall not be transferred to account 34 solely to make right of way boundaries regular.

(b) The cost of land and buildings acquired together shall be separated and recorded. When land is acquired with buildings, structures, or other encumbrances that must be removed before the land is usable, demolition cost, less salvage, shall be added to the book cost of the land. Net proceeds from the sale of timber, minerals and improvements which were part of the land cost when purchased by the carrier, shall be credited to this account up to the amount of the purchase price allocated as their cost. Any excess shall be credited to account 640.

(c) Costs of filing, clearing, grading or leveling land, when such work is not directly associated with construction or a definite plan for construction, shall be charged to this account.

(d) All direct or incidental costs associated with the acquisition of the land and any taxes and public assessments assumed at the time of purchase, shall be included in this account.

(e) Special assessments for public improvements and also costs borne by the carrier for public improvements constructed by it shall be included in this account.

102, 152 Right of way.

This account shall include the cost of obtaining rights of way used in pipeline operations. Periodic rents paid for the use of a right of way shall be charged to operating rents. Costs of filling, clearing, grading or leveling of a right of way when such work is not directly associated with construction or a definite plan for construction, shall be charged to this account.

103, 153 Line pipe.

This account shall include the cost of all line pipe actually laid in pipe lines devoted to transportation service.

104, 154 Line pipe fittings.

This account shall include the cost of the line pipe fittings, including manifolds, used in pipe lines devoted to transportation service.

105, 155 Pipeline construction.

(a) This account shall include all the costs of constructing pipe lines except the cost of line pipe and fittings provided for in accounts 103, 153, Line Pipe, and 104, 154, Line Pipe Fittings.

(b) Includible shall be the cost of labor and materials such as casing and vent pipe, pipe coatings of all kinds, river weights, support structures, sand bags, valve boxes, cathodic protection devices, mile posts, right-of-way markers, excavating and backfilling, pipeline pits, and the cost of damages paid for the destruction of crops, timber, and other property during construction. The cost of reopening the trenches for repairs, or installation of casing, coating or cathodic protection, and the necessary backfilling shall be charged to maintenance expense.

106, 156, 176 Buildings.

This account shall include the cost of all buildings including the foundations, fixtures, and appurtenances thereto. This includes such items as architects' fees, sidewalks, driveways, fences, permanent water rights, grading and preparing grounds before and after construction, utility lines and other service piping. Cost of restoring grounds after repair work shall be charged to maintenance expense.

107, 157 Boilers.

This account shall include the cost of boilers, including accessories and attachments such as injectors, water gages, steam gages and fittings, and the cost of special boiler foundations and installations.

108, 158 Pumping equipment.

This account shall include the cost of engines, motors, pumps, and all other pumping equipment, and the cost of special foundations and installation.

109, 159, 179 Machine tools and machinery.

This account shall include the cost of machine tools and machinery, including the cost of their special foundations and installation.

110, 160 Other station equipment.

This account shall include the cost of all station equipment not provided for elsewhere, such as electric light, gas, and refrigeration equipment, manifolds, and miscellaneous equipment and fittings. It shall also include the carrier's investment in tracks if located at and used in connection with a station.

111, 161 Oil tanks.

This account shall include the cost of oil tanks, including grades, roofs, fire banks, steam coils, swing pipes, inlet valves, and outlet valves.

112, 162 Delivery facilities.

This account shall include the cost of facilities for receiving or delivering oil and oil products from or to water carriers, railroads, motor carriers, and others, such as delivery racks, wharves (including buildings thereon), docks, and slips, including piling, pile protection, cribs, cofferdams, walls, and other necessary devices and apparatus for the operation or protection of such property. It shall also include the cost of engines, pumps, and boilers at loading racks and on wharves, the construction of oil-pipe lines between oil tanks and delivery facilities, and the carrier's investment in tracks if located at and used in connection with delivery facilities.

113, 163, 183 Communication systems.

This account shall include the cost of telegraph, wireless, telephone, and radio equipment.

114, 164, 184 Office furniture and equipment.

This account shall include the cost of all office furniture, equipment and fixtures, including such items as safes, desks, chairs, typewriters, accounting machines, cabinets, file cabinets, floor coverings, portable air conditioners, drinking fountains, and other similar items that are not an integral part of a building.

115, 165, 185 Vehicles and other work equipment.

This account shall include the cost of motor and other vehicles, motor and other portable work equipment, garage equipment, and portable tools and machines such as drills, hoists, jacks, power mowers, stocks and dies, laying tongs, vises, air compressors, welding machines, valve reseating machines, pipe-cleaning machines, and concrete mixers, not specifically provided for in other accounts.

116, 166, 186 Other property.

This account shall include the cost of property used in pipeline operations not provided for elsewhere.

117, 167, 186.1 Asset retirement costs.

This account shall include asset retirement costs on plans included in carrier property.

187 Construction work in progress.

This account shall include the cost of carrier property under construction and the cost of land for such construction as of the date of the balance sheet. It includes interest and taxes during construction, material and supplies delivered to the construction site, and other expenditures that will eventually be part of the cost of the completed property. When construction is completed, the cost included in this account shall be transferred to the appropriate property accounts. Subsidiary records shall be maintained for each project. When part of a project under construction is completed and put into service, the costs applicable to that shall be transferred to the appropriate account.

Income Statement Accounts (Schedule 13)

200 Gathering revenues.

This account shall include revenues on the basis of tariff charges for the gathering or collection of crude oil, products and other commodities.

210 Trunk revenues.

This account shall include revenues on the basis of tariff charges for trunk line transportation of crude oil, oil products or other commodities.

220 Delivery revenues.

This account shall include revenues on the basis of tariff charges for receiving, delivering, unloading and loading fees at carrier terminal and delivery facilities.

230 Allowance oil revenue.

(a) This account shall include the current value of oil acquired through tariff allowances taken into inventory or retained in the line for operating oil supply, and the selling price of such oil sold not previously recorded in inventory or oil supply.

(b) Profits and losses on sales of allowance oil from inventory or operating supply shall be included in this account.

240 Storage and demurrage revenue.

This account shall include revenues on the basis of tariff charges for the storage of oil; also demurrage charges incident to failure of consignees to receive shipments promptly.

250 Rental revenue.

This account shall include the revenues from renting or sub renting property, the cost of which is included in the accounts for investment in carrier property.

260 Incidental revenue.

This account shall include revenues incidental to carrier operations and not includible in other revenue accounts.

300 Salaries and wages.

This account shall include the salaries and wages (including pay for holidays, vacations, sick leave and similar payroll disbursements) of supervisory and other personnel directly engaged in transportation operations and the maintenance and repair of transportation property.

310 Materials and supplies.

This account shall include the cost of materials applied in the repair and maintenance of transportation property. The salvage value of materials recovered in maintenance work shall be credited to this account. This account shall also include the cost of supplies consumed and expended in operations and in support of the maintenance activity.

320 Outside services.

This account shall include the cost of operating and maintenance services provided by other than company forces under contract, agreement, and other arrangement. The cost of service performed by affiliated companies shall be segregated within the account.

330 Operating fuel and power.

This account shall include the cost of fuel and power consumed and expended in operations. The cost of normal utilities services shall be included herein when such costs are directly allocable to operations.

340 Oil losses and shortages.

(a) This account shall include the cost of settlements with shippers for oil lost or undelivered due to operating causes during the course of transportation.

(b) The value of oil gains from operations shall be credited to this account at current value at time of determination of gain and charged to oil inventory or operating supply.

350 Rentals.

This account shall include the cost of rental property used in the operations and maintenance of carrier transportation service, such as complete pipeline or segment thereof, office space, land & buildings, and other equipment & facilities.

390 Other expenses.

This account shall include the expenses of aircraft, vehicles, and work equipment used in support of operations and maintenance activities; travel, lodging, meals, memberships, and other expenses of operating and maintenance employees; and other related operating and maintenance expenses that are not defined or classified in other accounts.

500 Salaries and wages.

This account shall include the salaries and wages (including pay for holidays, vacations, sick leave, and similar disbursements) of executives and officers, general office personnel, and of other employees whose wages cannot be directly allocated to operations or maintenance.

510 Materials and supplies.

This acct shall include the cost of materials and supplies consumed and expended for administration and general services.

520 Outside services.

This account shall include the cost of management and general and administrative services provided by other than company forces under contract, agreement or other arrangement. The cost of services performed by affiliated companies shall be segregated within the account.

530 Rentals.

This account shall include the cost of renting property used in the administration and general operations of transportation service, such as complete pipeline or segment thereof, office space, land and buildings, and other equipment and facilities.

540 Depreciation and amortization.

This account shall include charges for the depreciation and amortization of transportation property. Charges for the amortization of fixed term intangibles relating to common carrier operations shall also be included herein.

541 Depreciation expense for asset retirement costs.

This account shall include charges for the depreciation of asset retirement costs related to transportation property.

550 Employee benefits.

This account shall include the cost to the carrier of annuities, pensions, and benefits for active or retired employees, their beneficiaries or designees. Contributions to health or welfare funds or payment for similar benefits to or on behalf of employees shall be included herein. Premiums, to the extent borne by the carrier, for group life, health, accident and other beneficial insurance for employees shall also be included in this account.

560 Insurance.

(a) This account shall include the cost of commercial insurance to protect the carrier against losses and damages in its pipeline operations such as injuries to or deaths of employees and other persons, damages to or destruction of carrier property or the property of others, and other business risks and hazards pertaining to transportation operations.

(b) The carrier shall not accrue amounts for the purpose of estimating risk of loss or damage to its property from fire, theft, or similar loss contingencies not covered by commercial insurance.

Note: Insurance or other reimbursement for loss or damage shall be credited to the same account charged with the loss or expense.

570 Casualty and other losses.

(a) This account shall include the amount of expense sustained by the carrier on account of loss or damage to oil or other commodity entrusted to it for transportation or storage resulting from fire, flood, or other casualty.

(b) Expenses on account of damage and destruction to property of others from all causes; and the expense of repairing damages to transportation property caused by casualty shall also be included herein.

(c) This account shall also include expenses incurred on account of injury to or death of employees or other persons including related medical, hospital and funeral expenses.

Note: The cost of oil lost or undelivered through operating causes shall be charged to account 340.

580 Pipeline taxes.

(a) This account shall include accruals for taxes of all kinds, excepting income taxes (see definition 30(a)), relating to carrier property, operations, privileges and licenses.

(b) The detail of this account shall show separately the amounts levied by the Federal government and by each state.

590 Other expenses.

This account shall include the cost of expenses expended for administrative and general services including, the expenses of aircraft, vehicles, and work equipment used for general purposes; travel, lodging, meals, memberships, and other expenses of general employees and officers; utilities services; and all other incidental general expenses not defined or classified in other accounts.

591 Accretion expense.

This account shall be charged for accretion expense on the liabilities associated with asset retirement obligations included in account 67. The carrier shall record in this account the settlement amounts for asset retirement obligations related to carrier property in accordance with the accounting prescribed in General Instruction 1-19.

592 Gains or losses on asset retirement obligations.

The carrier shall record in this account gains or losses resulting from the settlement amounts for asset retirement obligations related to carrier property plant. (See General Instruction 1-19).

600 Operating revenues.

This account shall include the total revenues included in the operating revenue accounts for the calendar year.

620 Income (net) from noncarrier property.

(a) This account shall include all noncarrier revenues and expenses from property carried in account 34.

(b) All expenses related to noncarrier property, such as operation and maintenance expenses, depreciation, taxes (except Federal income taxes) and similar expenses, are includible herein.

630 Interest and dividend income.

(a) This account shall include interest accruing to the carrier on securities of others, loans, notes and advances, deposits, and all other interest bearing assets. Also include the amount of amortized premium or discount related to such assets.

(b) This account shall also include the amount of dividends declared on stocks of others owned by the carrier.

(c) Income shall not be included in this account unless receipt thereof is reasonably assured.

640 Miscellaneous income.

(a) This account shall include income not provided for elsewhere creditable to income accounts for the current year, such as unclaimed wages written off, profit on sales of land and noncarrier, property, profit on sales of investment securities, profit from company bonds reacquired, and decreases in the valuation allowance (contained within account 11) for the marketable equity securities included in current assets.

(b) Gains from extinguishment of debt shall be aggregated and credited to account 680 upon approval by the Commission.

645 Unusual or infrequent items (credit).

Included in this account shall be material items unusual in nature or infrequent in occurrence, but not both, accounted for in the current year in accordance with the text of instruction 1-6, upon approval by the Commission.

610 Operating expenses.

This account shall include the total expenses included in the operating expense accounts for the calendar year.

650 Interest expense.

This account shall include interest expense on all classes of debt except interest pertaining to construction of property. This account shall also include the amortization of long-term debt premium and discount. Charges for interest on carrier debt obligations previously issued and now held by or for the carrier shall not be recorded in this account.

660 Miscellaneous income charges.

(a) This account shall include income charges not provided for elsewhere chargeable to income accounts for the current year, such as amortization of debt expense, losses on sale or disposition of land and noncarrier property, losses on sales or reductions in value of investment securities (including increases in the valuation allowance within account 11 for the marketable equity securities included in current assets), bad debts, losses on company bonds reacquired, taxes (other than Federal income taxes) on investment securities, trust management expenses, amortization of intangibles which are not restricted to a fixed term, and the difference between the premium and the added cash surrender value of life insurance on officers and employees when the carrier is beneficiary.

(b) Losses from extinguishment of debt shall be aggregated and charged to account 680 upon approval by the Commission.

665 Unusual or infrequent items (debit).

Included in this account shall be material items unusual in nature or infrequent in occurrence, but not both, accounted for in the current year in accordance with the text of instruction 1-6, upon approval by the Commission.

670 Income taxes on income from continuing operations.

(a) This account shall be debited with the monthly accruals for all income taxes which are estimated to be payable and which are applicable to ordinary income (see instruction 1-12). See the texts of account 695, 710, and 720 for recording other income tax consequences.

(b) Details pertaining to the tax consequences of other unusual and significant items, and also cases where tax consequences are disproportionate to related amounts included in income accounts, shall be submitted to the Commission for consideration and decision.

671 Provision for deferred taxes.

(a) This account shall include the net tax effect of changes in temporary timing differences (see definition 30(e)) during the current accounting period, and the future tax benefits of loss carryforwards recognized in accordance with instruction 1-12(c).

(b) This account shall include credits for the amortization of the investment tax credit if the carrier elected to use the deferred method of accounting for the investment tax credit. (See instruction 1-12(d)).

675 Income (loss) from operations of discontinued segments.

This account shall include the results of operations of a segment of a business (see definition 32(a)), after giving effect to income tax consequences that has been or will be discontinued in accordance with the text of instruction 1-6, upon approval by the Commission.

676 Gain (loss) on disposal of discontinued segments.

This account shall include the gain or loss from the disposal of a segment of a business, after giving effect to income tax consequences, in accordance with the text of instruction 1-6, upon approval by the Commission.

680 Extraordinary items (net).

(a) This account shall include extraordinary items accounted for during the current accounting year in accordance with the text of instruction 1-6, upon submission of a letter from the carrier's independent accountants, approving or otherwise commenting on the item and upon approval by the Commission.

(b) This account shall be maintained in a manner to identify the nature and gross amount of each debit and credit.

(c) Federal income tax consequences of charges and credits to this account shall be recorded in account 695 or 696, as applicable.

695 Income taxes on extraordinary items.

This account shall include the estimated income tax consequences assignable to the aggregate of items of both taxable income and deductions from taxable income which for accounting purposes are classified extraordinary, and are recorded in account 680. The tax effect of any temporary differences caused by recognizing an item in the account provided for extraordinary items shall be included in account 696.

696 Provision for deferred taxes—extraordinary items.

This account shall include the deferred tax expense or benefit related to temporary differences applicable to items of revenue or expense included in account 680 (See instruction 1-12).

697 Cumulative effect of changes in accounting principles.

This account shall include the cumulative effect of changing to a new accounting principle, after giving effect to income tax consequences, in accordance with instruction 1-6, upon approval by the Commission.

700 Net balance transferred from income.

This account shall include net income (or deficit) for the calendar year.

705 Prior period adjustments to beginning retained income account.

This account shall include adjustments after giving income tax effect, in accordance with the text of instruction 1-6, to the balance in the retained income account at the beginning of the calendar year, upon approval by the Commission.

710 Other credits to retained income.

This account shall include other credit adjustments, net of assigned Federal income taxes, not provided for elsewhere in this system but only after such inclusion has been authorized by the Commission.

720 Other debits to retained income.

This account shall include losses from resale of reacquired capital stock, and charges which reduce or write off discount on capital stock issued by the company, but only to the extent that such charges exceed credit balances in account 73 for shares reacquired. This account shall also include other debit adjustments, net of assigned Federal income taxes, not provided for elsewhere in this system of accounts, but only after such inclusion has been authorized by the Commission.

740 Appropriations of retained income.

This account shall include appropriations made from retained income during the calendar year. Appropriations charged to this account shall be credited to account 74.

750 Dividend appropriations of retained income.

This account shall include the amount of dividends declared during the calendar year on all classes of outstanding capital stock. Stock reacquired and owned by the carrier shall not be subject to dividends. Subsidiary records shall be kept to show the dividends declared on each type and class of capital stock. When dividends are paid in other than money, complete detail of each transaction shall be maintained.

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	1	103-Line Pipe	2018		15	95.00%	
	2		2017		15	85.50%	
	3		2016		15	76.95%	
	4		2015		15	69.25%	
	5		2014		15	62.32%	
	6		2013		15	56.09%	
	7		2012		15	50.19%	
	8		2011		15	44.29%	
	9		2010		15	38.38%	
	10		2009		15	32.48%	
	11		2008		15	26.57%	
	12		2007		15	20.67%	
	13		2006		15	14.76%	
	14		2005		15	8.86%	
	15		2004		15	2.95%	
			16		Fully Depreciated		15
	17	Total Line Pipe					
46.0	18	104-Line Pipe Fittings	2018		15	95.00%	
	19		2017		15	85.50%	
	20		2016		15	76.95%	
	21		2015		15	69.25%	
	22		2014		15	62.32%	
	23		2013		15	56.09%	
	24		2012		15	50.19%	
	25		2011		15	44.29%	
	26		2010		15	38.38%	
	27		2009		15	32.48%	
	28		2008		15	26.57%	
	29		2007		15	20.67%	
	30		2006		15	14.76%	
	31		2005		15	8.86%	
	32		2004		15	2.95%	
			33		Fully Depreciated		15
	34	Total Line Pipe Fittings					
46.0	35	105-Pipeline Construction	2018		15	95.00%	
	36		2017		15	85.50%	
	37		2016		15	76.95%	
	38		2015		15	69.25%	
	39		2014		15	62.32%	
	40		2013		15	56.09%	
	41		2012		15	50.19%	
	42		2011		15	44.29%	
	43		2010		15	38.38%	
	44		2009		15	32.48%	
	45		2008		15	26.57%	
	46		2007		15	20.67%	
	47		2006		15	14.76%	
	48		2005		15	8.86%	
	49		2004		15	2.95%	
			50		Fully Depreciated		15
	51	Total Pipeline Construction					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
46.0	52	107-Boilers	2018		15	95.00%	
	53		2017		15	85.50%	
	54		2016		15	76.95%	
	55		2015		15	69.25%	
	56		2014		15	62.32%	
	57		2013		15	56.09%	
	58		2012		15	50.19%	
	59		2011		15	44.29%	
	60		2010		15	38.38%	
	61		2009		15	32.48%	
	62		2008		15	26.57%	
	63		2007		15	20.67%	
	64		2006		15	14.76%	
	65		2005		15	8.86%	
	66		2004		15	2.95%	
			67	Fully Depreciated			15
	68	Total Boilers					
46.0	69	108-Pumping Equipment	2018		15	95.00%	
	70		2017		15	85.50%	
	71		2016		15	76.95%	
	72		2015		15	69.25%	
	73		2014		15	62.32%	
	74		2013		15	56.09%	
	75		2012		15	50.19%	
	76		2011		15	44.29%	
	77		2010		15	38.38%	
	78		2009		15	32.48%	
	79		2008		15	26.57%	
	80		2007		15	20.67%	
	81		2006		15	14.76%	
	82		2005		15	8.86%	
	83		2004		15	2.95%	
			84	Fully Depreciated			15
	85	Total Pumping Equipment					
46.0	86	109-Machine Tools and Machinery	2018		15	95.00%	
	87		2017		15	85.50%	
	88		2016		15	76.95%	
	89		2015		15	69.25%	
	90		2014		15	62.32%	
	91		2013		15	56.09%	
	92		2012		15	50.19%	
	93		2011		15	44.29%	
	94		2010		15	38.38%	
	95		2009		15	32.48%	
	96		2008		15	26.57%	
	97		2007		15	20.67%	
	98		2006		15	14.76%	
	99		2005		15	8.86%	
	100		2004		15	2.95%	
			101	Fully Depreciated			15
	102	Total Machine Tools and Machinery					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number				
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value		
46.0	103	110-Other Station Equipment	2018		15	95.00%			
	104		2017		15	85.50%			
	105		2016		15	76.95%			
	106		2015		15	69.25%			
	107		2014		15	62.32%			
	108		2013		15	56.09%			
	109		2012		15	50.19%			
	110		2011		15	44.29%			
	111		2010		15	38.38%			
	112		2009		15	32.48%			
	113		2008		15	26.57%			
	114		2007		15	20.67%			
	115		2006		15	14.76%			
	116		2005		15	8.86%			
	117		2004		15	2.95%			
	118		Fully Depreciated		15	0.00%			
			119	Total Other Station Equipment					
	46.0		120	111-Oil Tanks	2018		15	95.00%	
121		2017			15	85.50%			
122		2016			15	76.95%			
123		2015			15	69.25%			
124		2014			15	62.32%			
125		2013			15	56.09%			
126		2012			15	50.19%			
127		2011			15	44.29%			
128		2010			15	38.38%			
129		2009			15	32.48%			
130		2008			15	26.57%			
131		2007			15	20.67%			
132		2006			15	14.76%			
133		2005			15	8.86%			
134		2004			15	2.95%			
135		Fully Depreciated			15	0.00%			
		136	Total Oil Tanks						
46.0		137	112-Delivery Facilities		2018		15	95.00%	
	138	2017			15	85.50%			
	139	2016			15	76.95%			
	140	2015			15	69.25%			
	141	2014			15	62.32%			
	142	2013			15	56.09%			
	143	2012			15	50.19%			
	144	2011			15	44.29%			
	145	2010			15	38.38%			
	146	2009			15	32.48%			
	147	2008			15	26.57%			
	148	2007			15	20.67%			
	149	2006			15	14.76%			
	150	2005			15	8.86%			
	151	2004			15	2.95%			
	152	Fully Depreciated			15	0.00%			
		153		Total Delivery Facilities					
	00.11	154		113-Communications Systems	2018		7	89.29%	
155		2017			7	70.16%			
156		2016			7	55.13%			
157		2015			7	42.88%			
158		2014			7	30.63%			
159		2013			7	18.38%			
160		2012			7	6.13%			
161		Fully Depreciated			7	0.00%			
	162	Total Communications Systems							

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number			
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value	
00.11	163	114-Office Furniture & Equipment	2018		7	89.29%		
	164		2017		7	70.16%		
	165		2016		7	55.13%		
	166		2015		7	42.88%		
	167		2014		7	30.63%		
	168		2013		7	18.38%		
	169		2012		7	6.13%		
	170		Fully Depreciated		7	0.00%		
			171	Total Office Furniture and Equipment				
46.0	172	115-Vehicles & Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles	2018		15	95.00%		
	173		2017		15	85.50%		
	174		2016		15	76.95%		
	175		2015		15	69.25%		
	176		2014		15	62.32%		
	177		2013		15	56.09%		
	178		2012		15	50.19%		
	179		2011		15	44.29%		
	180		2010		15	38.38%		
	181		2009		15	32.48%		
	182		2008		15	26.57%		
	183		2007		15	20.67%		
	184		2006		15	14.76%		
	185		2005		15	8.86%		
	186		2004		15	2.95%		
			187	Fully Depreciated		15	0.00%	
			188	Total Veh. and Other Work Equip.				
00.242	189	115.1-Transportation Equipment *Portion that was excluded from account 115, also excluding the motor vehicles portion	2018		5	85.00%		
	190		2017		5	59.50%		
	191		2016		5	41.65%		
	192		2015		5	24.99%		
	193		2014		5	8.33%		
	194		Fully Depreciated		5	0.00%		
	195	Total Transportation Equipment						
00.22	196	115.2-Motor Vehicles *Amount excluded from account 115, also excluding the Transportation Equipment portion	2018		5	85.00%		
	197		2017		5	59.50%		
	198		2016		5	41.65%		
	199		2015		5	24.99%		
	200		2014		5	8.33%		
	201		Fully Depreciated		5	0.00%		
	202	Total Motor Vehicles						
46.0	203	116-Other Property	2018		15	95.00%		
	204		2017		15	85.50%		
	205		2016		15	76.95%		
	206		2015		15	69.25%		
	207		2014		15	62.32%		
	208		2013		15	56.09%		
	209		2012		15	50.19%		
	210		2011		15	44.29%		
	211		2010		15	38.38%		
	212		2009		15	32.48%		
	213		2008		15	26.57%		
	214		2007		15	20.67%		
	215		2006		15	14.76%		
	216		2005		15	8.86%		
	217		2004		15	2.95%		
			218	Fully Depreciated		15	0.00%	
			219	Total Other Property				

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number			
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value	
49.24	220	153-Line Pipe	2018		15	95.00%		
	221		2017		15	85.50%		
	222		2016		15	76.95%		
	223		2015		15	69.25%		
	224		2014		15	62.32%		
	225		2013		15	56.09%		
	226		2012		15	50.19%		
	227		2011		15	44.29%		
	228		2010		15	38.38%		
	229		2009		15	32.48%		
	230		2008		15	26.57%		
	231		2007		15	20.67%		
	232		2006		15	14.76%		
	233		2005		15	8.86%		
	234		2004		15	2.95%		
	235		Fully Depreciated			15	0.00%	
			236	Total Line Pipe				
49.24	237	154-Line Pipe Fittings	2018		15	95.00%		
	238		2017		15	85.50%		
	239		2016		15	76.95%		
	240		2015		15	69.25%		
	241		2014		15	62.32%		
	242		2013		15	56.09%		
	243		2012		15	50.19%		
	244		2011		15	44.29%		
	245		2010		15	38.38%		
	246		2009		15	32.48%		
	247		2008		15	26.57%		
	248		2007		15	20.67%		
	249		2006		15	14.76%		
	250		2005		15	8.86%		
	251		2004		15	2.95%		
	252		Fully Depreciated			15	0.00%	
			253	Total Line Pipe Fittings				
49.24	254	155-Pipeline Construction	2018		15	95.00%		
	255		2017		15	85.50%		
	256		2016		15	76.95%		
	257		2015		15	69.25%		
	258		2014		15	62.32%		
	259		2013		15	56.09%		
	260		2012		15	50.19%		
	261		2011		15	44.29%		
	262		2010		15	38.38%		
	263		2009		15	32.48%		
	264		2008		15	26.57%		
	265		2007		15	20.67%		
	266		2006		15	14.76%		
	267		2005		15	8.86%		
	268		2004		15	2.95%		
	269		Fully Depreciated			15	0.00%	
			270	Total Pipeline Construction				

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.24	271	157-Boilers	2018		15	95.00%	
	272		2017		15	85.50%	
	273		2016		15	76.95%	
	274		2015		15	69.25%	
	275		2014		15	62.32%	
	276		2013		15	56.09%	
	277		2012		15	50.19%	
	278		2011		15	44.29%	
	279		2010		15	38.38%	
	280		2009		15	32.48%	
	281		2008		15	26.57%	
	282		2007		15	20.67%	
	283		2006		15	14.76%	
	284		2005		15	8.86%	
	285		2004		15	2.95%	
			286		Fully Depreciated		15
	287	Total Boilers					
49.24	288	158-Pumping Equipment	2018		15	95.00%	
	289		2017		15	85.50%	
	290		2016		15	76.95%	
	291		2015		15	69.25%	
	292		2014		15	62.32%	
	293		2013		15	56.09%	
	294		2012		15	50.19%	
	295		2011		15	44.29%	
	296		2010		15	38.38%	
	297		2009		15	32.48%	
	298		2008		15	26.57%	
	299		2007		15	20.67%	
	300		2006		15	14.76%	
	301		2005		15	8.86%	
	302		2004		15	2.95%	
			303		Fully Depreciated		15
	304	Total Pumping Equipment					
49.24	305	159-Machine Tools and Machinery	2018		15	95.00%	
	306		2017		15	85.50%	
	307		2016		15	76.95%	
	308		2015		15	69.25%	
	309		2014		15	62.32%	
	310		2013		15	56.09%	
	311		2012		15	50.19%	
	312		2011		15	44.29%	
	313		2010		15	38.38%	
	314		2009		15	32.48%	
	315		2008		15	26.57%	
	316		2007		15	20.67%	
	317		2006		15	14.76%	
	318		2005		15	8.86%	
	319		2004		15	2.95%	
			320		Fully Depreciated		15
	321	Total Machine Tools and Machinery					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2019

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
49.24	322	160-Other Station Equipment	2018		15	95.00%	
	323		2017		15	85.50%	
	324		2016		15	76.95%	
	325		2015		15	69.25%	
	326		2014		15	62.32%	
	327		2013		15	56.09%	
	328		2012		15	50.19%	
	329		2011		15	44.29%	
	330		2010		15	38.38%	
	331		2009		15	32.48%	
	332		2008		15	26.57%	
	333		2007		15	20.67%	
	334		2006		15	14.76%	
	335		2005		15	8.86%	
	336		2004		15	2.95%	
			337	Fully Depreciated		15	0.00%
	338	Total Other Station Equipment					
49.24	339	161-Oil Tanks	2018		15	95.00%	
	340		2017		15	85.50%	
	341		2016		15	76.95%	
	342		2015		15	69.25%	
	343		2014		15	62.32%	
	344		2013		15	56.09%	
	345		2012		15	50.19%	
	346		2011		15	44.29%	
	347		2010		15	38.38%	
	348		2009		15	32.48%	
	349		2008		15	26.57%	
	350		2007		15	20.67%	
	351		2006		15	14.76%	
	352		2005		15	8.86%	
	353		2004		15	2.95%	
			354	Fully Depreciated		15	0.00%
	355	Total Oil Tanks					
49.24	356	162-Delivery Facilities	2018		15	95.00%	
	357		2017		15	85.50%	
	358		2016		15	76.95%	
	359		2015		15	69.25%	
	360		2014		15	62.32%	
	361		2013		15	56.09%	
	362		2012		15	50.19%	
	363		2011		15	44.29%	
	364		2010		15	38.38%	
	365		2009		15	32.48%	
	366		2008		15	26.57%	
	367		2007		15	20.67%	
	368		2006		15	14.76%	
	369		2005		15	8.86%	
	370		2004		15	2.95%	
			371	Fully Depreciated		15	0.00%
	372	Total Delivery Facilities					
00.11	373	163-Communications Systems	2018		7	89.29%	
	374		2017		7	70.16%	
	375		2016		7	55.13%	
	376		2015		7	42.88%	
	377		2014		7	30.63%	
	378		2013		7	18.38%	
	379		2012		7	6.13%	
	380		Fully Depreciated		7	0.00%	
	381	Total Communications Systems					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business	City	State	Company Number		
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	382	164-Office Furniture and Equipment	2018		7	89.29%	
	383		2017		7	70.16%	
	384		2016		7	55.13%	
	385		2015		7	42.88%	
	386		2014		7	30.63%	
	387		2013		7	18.38%	
	388		2012		7	6.13%	
	389		Fully Depreciated		7	0.00%	
	390	Total Office Furniture and Equipment					
46.0	391	165-Vehicles & Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles	2018		15	95.00%	
	392		2017		15	85.50%	
	393		2016		15	76.95%	
	394		2015		15	69.25%	
	395		2014		15	62.32%	
	396		2013		15	56.09%	
	397		2012		15	50.19%	
	398		2011		15	44.29%	
	399		2010		15	38.38%	
	400		2009		15	32.48%	
	401		2008		15	26.57%	
	402		2007		15	20.67%	
	403		2006		15	14.76%	
	404		2005		15	8.86%	
	405		2004		15	2.95%	
	406		Fully Depreciated		15	0.00%	
	407	Total Veh. and Other Work Equip.					
00.242	408	165.1-Transportation Equipment *Portion that was excluded from account 165, also excluding the motor vehicles portion	2018		5	85.00%	
	409		2017		5	59.50%	
	410		2016		5	41.65%	
	411		2015		5	24.99%	
	412		2014		5	8.33%	
	413		Fully Depreciated		5	0.00%	
	414	Total Transportation Equipment					
00.22	415	165.2-Motor Vehicles *Amount excluded from account 165, also excluding the Transportation Equipment portion	2018		5	85.00%	
	416		2017		5	59.50%	
	417		2016		5	41.65%	
	418		2015		5	24.99%	
	419		2014		5	8.33%	
	420		Fully Depreciated		5	0.00%	
	421	Total Motor Vehicles					
46.0	422	166-Other Property	2018		15	95.00%	
	423		2017		15	85.50%	
	424		2016		15	76.95%	
	425		2015		15	69.25%	
	426		2014		15	62.32%	
	427		2013		15	56.09%	
	428		2012		15	50.19%	
	429		2011		15	44.29%	
	430		2010		15	38.38%	
	431		2009		15	32.48%	
	432		2008		15	26.57%	
	433		2007		15	20.67%	
	434		2006		15	14.76%	
	435		2005		15	8.86%	
	436		2004		15	2.95%	
	437		Fully Depreciated		15	0.00%	
			438	Total Other Property			

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line Number	Account Number & Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.11	439	179-Machine Tools & Machinery	2018		7	89.29%	
	440		2017		7	70.16%	
	441		2016		7	55.13%	
	442		2015		7	42.88%	
	443		2014		7	30.63%	
	444		2013		7	18.38%	
	445		2012		7	6.13%	
	446		Fully Depreciated		7	0.00%	
			447	Total Mach. Tools and Machinery			
00.11	448	183-Communications Systems	2018		7	89.29%	
	449		2017		7	70.16%	
	450		2016		7	55.13%	
	451		2015		7	42.88%	
	452		2014		7	30.63%	
	453		2013		7	18.38%	
	454		2012		7	6.13%	
	455		Fully Depreciated		7	0.00%	
			456	Total Communications Systems			
00.11	457	184-Office Furniture and Equipment	2018		7	89.29%	
	458		2017		7	70.16%	
	459		2016		7	55.13%	
	460		2015		7	42.88%	
	461		2014		7	30.63%	
	462		2013		7	18.38%	
	463		2012		7	6.13%	
	464		Fully Depreciated		7	0.00%	
			465	Total Office Furniture and Equip.			
00.11	466	185-Vehicles & Other Work Equipment *Excluding Transportation Equipment and Motor Vehicles	2018		7	89.29%	
	467		2017		7	70.16%	
	468		2016		7	55.13%	
	469		2015		7	42.88%	
	470		2014		7	30.63%	
	471		2013		7	18.38%	
	472		2012		7	6.13%	
	473		Fully Depreciated		7	0.00%	
			474	Total Veh. and Other Work Equip.			
00.242	475	185.1-Transportation Equipment *Portion that was excluded from account 185, also excluding the motor vehicles portion	2018		5	85.00%	
	476		2017		5	59.50%	
	477		2016		5	41.65%	
	478		2015		5	24.99%	
	479		2014		5	8.33%	
	480		Fully Depreciated		5	0.00%	
	481	Total Transportation Equipment					
00.22	482	185.2-Motor Vehicles *Amount excluded from account 185, also excluding the Transportation Equipment portion	2018		5	85.00%	
	483		2017		5	59.50%	
	484		2016		5	41.65%	
	485		2015		5	24.99%	
	486		2014		5	8.33%	
	487		Fully Depreciated		5	0.00%	
	488	Total Motor Vehicles					
00.11	489	186-Other Property	2018		7	89.29%	
	490		2017		7	70.16%	
	491		2016		7	55.13%	
	492		2015		7	42.88%	
	493		2014		7	30.63%	
	494		2013		7	18.38%	
	495		2012		7	6.13%	
	496		Fully Depreciated		7	0.00%	
			497	Total Other Property			
	498	Total Tangible Personal Property					

Nebraska Schedule 14-FP - Detail Net Book Personal Property

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

System Wide Nebraska Adjusted Basis

Form 43
Tax Year
2019

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](#)

[Nebraska County Names and Numbers](#)

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

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

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

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

Schedule 99B is for a **new public service entity** that is a first time filer of 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:

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:

	A	B	C	D	E	F	G	H	I	J	K
1	CNTY	NAME	CNTYFUND	INVESTMENT_PY	INVESTMENT_CY	RENTAL_PY	RENTAL_CY	COMPANY	CODE	KEY	
2		SAMPLE COMPANY NAME		2,415,000	2,570,000	0	0	100	*1		
3	19	COUNTY - COLFAX	100	400,000	425,000	0	0	100	#2	213985	
4	19	SCH DIST SCHUYLER CENTRAL HIGH 123	6102	400,000	425,000	0	0	100	01	213970	
5	19	*SCH DIST SCHUYLER CENTRAL 123 BOND 2007	6210	400,000	425,000	0	0	100	01	214121	
6	19	FIRE DIST SCHUYLER 3	7705	400,000	425,000	0	0	100	03	214101	
7	19	LOWER PLATTE NORTH NRD	7302	400,000	425,000	0	0	100	07	214103	
8	19	ESU 7	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		400,000	425,000	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 I.SCH I.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](#)
- [Nebraska County Names and Numbers](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List, By County \(also includes the ESU for school district\)](#)

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

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

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

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

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

Once the county's tax 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](#)
- [Nebraska County Names and Numbers](#)
- [Taxing Subdivisions and Tax Rates by County](#)
- [School District Reference List, By County \(also includes the ESU for school district\)](#)

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