

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.

Nebraska Public Service Entity Report Form 43

Instructions Worksheet

Form 43
Tax Year
2019

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.

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Instructions Worksheet

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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.

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

Year	Net Book Value as a Percent of Nebraska Adjusted Basis					
	Recovery Period (in years)					
	3	5	7	10	15	20
1	75.00%	85.00%	89.29%	92.50%	95.00%	96.25%
2	37.50%	59.50%	70.16%	78.62%	85.50%	89.03%
3	12.20%	41.65%	55.13%	66.83%	76.95%	82.35%
4	0.00%	24.99%	42.88%	56.81%	69.25%	76.18%
5		8.33%	30.63%	48.07%	62.32%	70.46%
6		0.00%	18.38%	39.33%	56.09%	65.18%
7			6.13%	30.59%	50.19%	60.29%
8			0.00%	21.85%	44.29%	55.77%
9				13.11%	38.38%	51.31%
10				4.37%	32.48%	46.85%
11				0.00%	26.57%	42.38%
12					20.67%	37.92%
13					14.76%	33.46%
14					8.86%	29.00%
15					2.95%	24.54%
16					0.00%	20.08%
17						15.62%
18						11.15%
19						6.69%
20						2.23%
21						0.00%

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

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

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

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

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

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

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

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

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

Listing of Schedules

Schedules that Pertain to All Public Service Entities

Schedule	Title
Form 43	Nebraska Public Service Entity Report
Sch A	General Information
Sch 1A	Total Plant Allocation By State
Sch 2	Supplemental Information
Sch 5	Lease Information
Sch 7	Parent Financial Information
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>	
Schedule	Title
Sch 1-FP	Allocation Factors
Sch 11-FP	Comparative Balance Sheet
Sch 12-FP	Plant In Service Detail
Sch 13-FP	Comparative Income Statement
Sch 14-FP	Detail Net Book Personal Property
Sch 17-FP	Noncarrier Plant Detail
Sch 18-FP	Noncarrier Income Detail

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

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

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

Comments/Questions/Concerns:

Form 43 - Nebraska Public Service Entity Report
For Use By All Public Service Entities

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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 _____

Print: _____

Title: _____

Phone: _____

Email: _____

Signature of Preparer _____ Date _____

Print: _____

Title: _____

Phone: _____

Email: _____

Instructions

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

Comments/Questions/Concerns:

Nebraska Schedule A - General Information
For Use By All Companies

Form 43
Tax Year
2019

Name of Business	Address of Business	City	State	Company Number																				
Company Information																								
Check all services that apply to this company: <table style="width:100%; border: none;"> <tr> <td><input type="checkbox"/> Telecommunications</td> <td><input type="checkbox"/> Fiber Optic</td> <td><input type="checkbox"/> Pipeline</td> <td><input type="checkbox"/> Ammonia</td> </tr> <tr> <td><input type="checkbox"/> Wireless</td> <td><input type="checkbox"/> Internet (VoIP)</td> <td><input type="checkbox"/> Gas Pipeline</td> <td><input type="checkbox"/> Propane</td> </tr> <tr> <td><input type="checkbox"/> Wireline</td> <td><input type="checkbox"/> Satellite</td> <td><input type="checkbox"/> Gas Distribution</td> <td><input type="checkbox"/> Electric Utility</td> </tr> <tr> <td><input type="checkbox"/> Long Distance</td> <td><input type="checkbox"/> Reseller</td> <td><input type="checkbox"/> Fluid Pipeline</td> <td><input type="checkbox"/> Steam/Water</td> </tr> <tr> <td><input type="checkbox"/> Interexchange</td> <td><input type="checkbox"/> Bundle (Internet, Cable, etc.)</td> <td><input type="checkbox"/> Fluid Distribution</td> <td><input type="checkbox"/> Other:</td> </tr> </table>					<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:
<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 If no, list NE counties that were locally assessed in prior year (if applicable):		Type of Ownership (LLC, MLP, etc.): Is company publicly traded? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: Ticker Symbol : _____ Year of IPO: _____ If no: Complete "Parent Information" section																						
Sale, Merger, or Acquisition Information																								
Seller:		Buyer:		Transaction Date:																				
Did the operations of the business change as a result of the transaction? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, how?																								
Was the entire operation unit involved in the transaction? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, what was excluded?																								
What motivated the transaction?																								
What was the relationship between the parties prior to the transaction?																								
Briefly, how was the transaction allocated and final purchase price?																								
Briefly, describe any other considerations or conditions of the agreement (financing, contracts, name change, etc.):																								
Parent Information																								
Business Name:		Nebraska ID:	Is company publically traded? <input type="checkbox"/> Yes <input type="checkbox"/> No																					
Street Address:			If yes: What Exchange: _____ Year of Incorporation: _____																					
		Federal ID:	If no: Ticker Symbol: _____ List additional business(es) with control of the business below																					
			Year of IPO: _____																					
City:	State:	Zip Code:	Type of Ownership (LLC, MLP, etc.):	Additional controlling business name(s):																				
Brief description of business activities:																								
Supplemental Information			Additional Information																					
<input type="checkbox"/> Federal Communications Commission Annual Report <input type="checkbox"/> Federal Regulatory Commission Annual Report <input type="checkbox"/> Nebraska Public Service Commission Annual Report <input type="checkbox"/> Securities & Exchange Commission Federal Form 10K <input type="checkbox"/> Rate Case <input type="checkbox"/> Other: _____			<input type="checkbox"/> Cap Rate Study <input type="checkbox"/> First Quarter Financials <input type="checkbox"/> Annual Report to Stockholders <input type="checkbox"/> Insurance Claim for Loss or Damage <input type="checkbox"/> IRS Documentation <input type="checkbox"/> Other: _____																					

Nebraska Schedule A - General Information
For Use By All Companies

Form 43
Tax Year
2019

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-T - Allocation Factors
For Use By Telecommunications Entities

Form 43
Tax Year
2019

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 Access Lines					
Year	System Access Lines	Allocated to Nebraska			
2018					
2017					
2016					
Total Miles of Wire					
Year	System Miles of Wire	Allocated to Nebraska			
2018					
2017					
2016					
Total Miles of Fiber					
Year	System Miles of Fiber	Allocated to Nebraska			
2018					
2017					
2016					
Total Subscribers					
Year	System Subscribers	Allocated to Nebraska			
2018					
2017					
2016					

Explanation on how Nebraska allocation was determined:

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

Form 43
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2019

Name of Business	Address of Business	City	State	Company Number

Instructions

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

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

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

> Gross Plant in Service, Net Plant in Service, Total Access Lines, Miles of Wire, Miles of Fiber and Subscribers should be based on the situs of the particular assets used in operations, if applicable.

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

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

> Some information on this schedule will be used for obsolescence analysis. **The Department may not grant obsolescence if there is insufficient information** to correlate an appropriate diverse obsolescence figure that represents the company.

> Supplemental information may be requested.

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

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

Examples of Plant in Service:

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

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

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

Net Operating Income is operating revenues less operating expenses.

Total Access Lines are the communications facility (network) extending from a customer to a serving central office switch, sometimes referred to as the "last mile."

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

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

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

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

Comments/Questions/Concerns:

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

Form 43
Tax Year
2019

Name of Business	Address of Business	City	State	Company Number

Total System Gross Plant in Service: _____

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

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

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

Instructions

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

> Supplemental information may be requested.

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

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

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

Comments/Questions/Concerns:

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

Form 43
Tax Year
2019

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

Form 43
Tax Year
2019

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 line, replacing a generator with a new generator 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 line with the same gage wire, repairing a corroded line, 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

Form 43
Tax Year
2019

Name of Business		Address of Business		City	State	Company Number			
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 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	
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-T - Comparative Balance Sheet

For Use By Telecommunications Companies
Operating Information

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

Nebraska Schedule 11-T - Comparative Balance Sheet

For Use By Telecommunications Companies
Operating Information

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		
Stockholders' Equity						
46	Capital Stock					
47	Additional Paid-In Capital					
48	Treasury Stock					
49	Other Capital*					
50	Retained Earnings					
51	Total Stockholders' Equity					
52	Total Liabilities and Stockholders' Equity					

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

Instructions

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

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

> The accounts are similar to those that are prescribed by 47 CFR Part 32-Uniform System of Account for Telecommunications Companies, 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-T - Telecommunication Plant in Service

For Use By Telecommunications Companies
Operating Information

Form 43
Tax Year
2019

Name of Business		Address of Business		City	State	Company Number
Line Number	Valued at Net Book	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016	
Telecommunication Plant in Service						
Land and Support Assets						
1		Land				
2		Rights of Way, Easements, Site Acquisitions, Etc.				
3	X	Motor Vehicles				
4	X	Aircraft				
5	X	Tools and Other Work Equipment				
6		Buildings				
7	X	Furniture and Artwork				
8	X	Office Equipment				
9	X	General Purpose Computers				
10	X*	Other Land and Support Assets*				
11		Total Land and Support Assets				
Central Office						
12	X	Non-digital Switching				
13	X	Digital Electronic Switching				
14	X	Operator Systems				
15	X	Radio Systems				
16	X	Circuit Equipment				
17	X	Other Central Office*				
18		Total Central Office				
Information Origination/Termination						
19	X	Station Apparatus				
20	X	Customer Premises Wiring				
21	X	Large Private Branch Exchange				
22	X	Public Telephone Terminal Equipment				
23	X	Other Terminal Equipment*				
24	X	Other Information Origination/Termination*				
25		Total Information Origination/Termination				
Cable and Wire Facilities						
26	X	Poles				
27	X	Antenna Systems				
28	X	Towers				
29	X	Cell Site Equipment				
30	X	Aerial Cable				
31	X	Underground Cable				
32	X	Buried Cable				
33	X	Submarine and Deep Sea Cable				
34	X	Intrabuilding Network Cable				
35	X	Aerial Wire				
36	X	Conduit Systems				
37	X	Power Generation Equipment and Batteries				
38	X	Data Processing				
39	X	Other Cables and Wire Facilities*				
40		Total Cable and Wire Facilities				
Amortizable Assets						
41	X*	Capital Leases*				
42	X*	Leasehold Improvements*				
43	X*	Other Amortizable Assets*				
44		Total Amortizable Assets				

Nebraska Schedule 12-T - Telecommunication Plant in Service

For Use By Telecommunications Companies
Operating Information

Form 43
Tax Year
2019

Name of Business		Address of Business		City	State	Company Number
Line Number	Valued at Net Book	Account Title	Year End Balance 2018	Year End Balance 2017	Year End Balance 2016	
		Intangibles				
45	X	Network Software				
46		Application Software				
47		Licenses and Franchise Rights				
48		Contracts and IRU's				
49		Customer Lists and Base				
50		Trademarks, Names, and Secrets				
51		Patents and Copy Rights				
52		Other Intangibles*				
53		Total Intangibles				
		Total Telecom. Plant in Service				

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

Instructions

The purpose of this schedule is to report Telecommunication Plant in Service information of the public service entity.

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

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

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

> The accounts are similar to those that are prescribed by 47 CFR Part 32-Uniform System of Account for Telecommunications Companies, account definitions 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-T - Comparative Income Statement

For Use By Telecommunications Companies
Operating Information

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

Nebraska Schedule 13-T - Comparative Income Statement

For Use By Telecommunications Companies
Operating Information

Form 43
Tax Year
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	
Corporate Operations Expense					
49	Executive and Planning				
50	General and Administrative				
51	Provisions For Uncollectible Notes Receivable				
52	Other Corporate Operating Expense*				
53	Total Corporate Operations Expense				
54	Total Operation Expenses				
55	Net Operation Revenue				
Other Operating Income and Expenses					
56	Incidental or Peripheral Operating Income*				
57	Incidental or Peripheral Operating Expenses*				
58	Other Operating Income*				
59	Other Operating Expenses*				
60	Other Operating Income and Expenses, Net				
Operating Taxes					
61	Operating Federal Income Taxes				
62	Operating State and Local Income Taxes				
63	Other Operating Taxes*				
64	Operating Investment Tax Credits				
65	Provision for Deferred Operating Taxes				
66	Total Operating Taxes				
Nonoperation Income (Loss)					
67	Nonoperating Income				
68	Nonoperating Expenses				
69	Nonoperating Federal Income Taxes				
70	Nonoperating State and Local Taxes				
71	Other Nonoperating Taxes*				
72	Nonoperating Investment Tax Credits				
73	Provisions for Deferred Nonoperating Taxes				
74	Net Nonoperating Income (Loss)				
Interest and Related Items					
75	Interest on Long-Term Debt				
76	Other Interest*				
77	Extraordinary Items*				
78	Other Related Items*				
79	Total Interest and Related Items				
80	Net Income				

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

Instructions

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

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

> The accounts are similar to those that are prescribed by 47 CFR Part 32-Uniform System of Account for Telecommunications Companies, account definitions 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-B242)

Sch 12 Accounts: Page 7 to 12 (Cells B244-B482)

Sch 13 Accounts: Page 13 to 22 (Cells B484-B897)

Balance Sheet Accounts (Schedule 11)

Cash and Equivalents.

- A. This account shall include the amount of current funds available for use on demand, in the hands of financial officers and agents, deposited in banks or other financial institutions as well as funds in transit for which agents have received credit.
- B. This account shall include the amount of cash on special deposit, other than in sinking and other special funds provided for elsewhere, to pay dividends, interest, and other debts, when such payments are due within one year from the deposit; the amount of cash deposited to insure the performance of contracts to be performed within one year from the deposit; and other cash deposits of a special nature not provided for elsewhere. This account shall include cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced, and also cash realized from the sale of the company's securities and deposited with trustees to be held until invested in physical property of the company or for disbursement when the purposes for which the securities were sold.
- C. Cash on special deposit to be held for more than one year from the date of deposit shall be included in Other noncurrent assets.
- D. This account shall include the amount of cash advanced as petty cash or working funds from which expenditures are to be accounted for.
- E. This account shall include the cost of current securities acquired for the purpose of temporarily investing cash, such as time drafts receivable and time loans, bankers' acceptances, United States Treasury certificates, marketable securities, and other similar investments.
- F. Accumulated changes in the net unrealized losses of current marketable equity securities shall be included in the determination of net income in the period in which they occur in Other Nonoperating Income or Expense.
- G. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of temporary investments that relate to affiliates and nonaffiliates.

Receivables Net of Allowances.

- A. This account shall include all amounts due from customers for services rendered or billed and from agents and collectors authorized to make collections from customers. This account shall also include all amounts due from customers or agents for products sold.
- B. Collections in excess of amounts charged to this account may be credited to and carried in this account until applied against charges for services rendered or until refunded.
- C. Cost of demand or time notes, bills and drafts receivable, or other similar evidences (except interest coupons) of money receivable on demand or within a time not exceeding one year from date of issue.
- D. Amount of interest accrued to the date of the balance sheet on bonds, notes, and other commercial paper owned, on loans made, and the amount of dividends receivable on stocks owned.
- E. This account shall not include dividends or other returns on securities issued or assumed by the company and held by or for it, whether pledged as collateral, or held in its treasury, in special deposits, or in sinking and other funds.
- F. Dividends received and receivable from affiliated companies accounted for on the equity method shall be included in Other noncurrent assets as a reduction of the carrying value of the investment.
- G. This account shall include all amounts currently due, and not provided for in (a) through (g) of this section such as those for traffic settlements, divisions of revenue, material and supplies, matured rents, and interest receivable under monthly settlements on short-term loans, advances, and open accounts. If any of these items are not to be paid currently, they shall be transferred to Other noncurrent assets.
- H. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts contained herein that relate to affiliates and nonaffiliates.
- I. All amounts listed in this account shall reflect the net figures of the amounts charged to Uncollectible revenue and Provision for uncollectible notes receivable. This net figure shall also include amounts collected which previously had been written off through charges to this account. There shall also be charged to this account any amounts covered which have been found to be impracticable of collection.

Materials and Supplies.

- A. This account shall include the cost of materials and supplies held in stock and inventories of goods held for resale or lease.
- B. This account shall include cost of material and supplies held in stock including plant supplies, motor vehicles supplies, tools, fuel, other supplies and material and articles of the company in process of manufacture for supply stock.
- C. Transportation charges and sales and use taxes shall be included as a part of the cost of the particular material to which they relate. Charges which are not included as part of the cost of material shall be apportioned among the detail accounts to which material is charged.
- D. So far as practicable, cash and other discount on material shall be deducted in determining cost of the particular material to which they relate or credited to the account to which the material is charged. When such deduction is not practicable, discounts shall be equitably apportioned among the detail accounts to which material is charged.
- E. Material recovered in connection with construction, maintenance or retirement of property shall be charged to this account as follows:
- (1) Reusable items that, when installed or in service, were retirement units shall be included at the original cost, estimated if not known.
 - (2) Reusable minor items that, when installed or in service, were not retirement units shall be included in this account at current prices new.
 - (3) The cost of repairing reusable material shall be charged to the appropriate Plant Specific Operations Expense account.
 - (4) Scrap and nonusable material included in this account shall be carried at the estimated amount which will be received therefor. The difference between the amounts realized for scrap and nonusable material sold and the amounts at which it is carried in this account, so far as practicable, shall be adjusted in the accounts credited when the material was taken up in this account.
- F. Interest paid on material bills, the payments of which are delayed, shall be charged to Other Related Items.
- G. Inventories of material and supplies shall be taken periodically or frequently enough for reporting purposes, as appropriate, in accordance with generally accepted accounting principles. The adjustments to this account shall be charged or credited to Provisioning Expense-Net.
- H. This account shall include the cost of all items purchased for resale or lease. The cost shall include applicable transportation charges, sales and use taxes, and other purchase discounts. Inventory shortage and overage shall be charged and credited to Other Operating Revenue.

Prepayments and Advances.

- A. The amounts of rents paid in advance of the period in which they are chargeable to income, except amounts chargeable to telecommunications plant under construction and minor amounts which may be charged directly to the final accounts. As the term expires for which the rents are paid, this account shall be credited monthly and the appropriate account charged.
- B. The balance of all taxes, other than amounts chargeable to telecommunication plant under construction and minor amounts which may be charged to the final accounts, paid in advance and which are chargeable to income within one year. As the term expires for which the taxes are paid, this account shall be credited monthly and the appropriate account charged.
- C. The amount of insurance premiums paid in advance of the period in which they are chargeable to income, except premiums chargeable to telecommunications plant under construction and minor amounts which may be charged directly to the final accounts. As the term expires for which the premiums are paid, this account shall be credited monthly and the appropriate account charged.
- D. The cost of preparing, printing, binding, and delivering directories and the cost of soliciting advertisements for directories, except minor amounts which may be charged directly to Number Services. These prepaid directory expenses shall be cleared to Number Services by monthly charges representing that portion of the expenses applicable to each month.
- E. Other prepayments not included in paragraphs (a) through (d) except for minor amounts which may be charged directly to the final accounts. As the term expires for which the payments apply, this account shall be credited monthly and the appropriate account charged.

Other Current Assets.

- A. This account shall include the amount of all current assets which are not includable elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different current assets.

Investment in Affiliated Companies.

- A. This account shall include the book cost of the company's investment in securities issued or assumed by affiliated companies other than securities held in special funds of as temporary as investments.
- B. This account shall be maintained so as to show separately the book cost of: 1) Common stocks, 2) Preferred stocks, and 3) Long-term debt.
- C. The companies records shall be kept in such a manner that the securities pledged as collateral for any of the company's long-term debt, short-term loans, or to secure performance of contracts may be shown separately from securities unpledged.
- D. This account shall also include the amount of the investment advanced to affiliated companies.

Investment in Non-Affiliated Companies.

- A. This account shall include the book cost of the company's investment in securities issued or assumed by non-affiliated companies other than securities held in special funds of as temporary as investments.
- B. This account shall be maintained so as to show separately the book cost of: 1) Common stocks, 2) Preferred stocks, and 3) Long-term debt.
- C. The companies records shall be kept in such a manner that the securities pledged as collateral for any of the company's long-term debt, short-term loans, or to secure performance of contracts may be shown separately from securities unpledged.
- D. This account shall also include the amount of the investment advanced to non-affiliated companies.

Other Investments.

- A. This account shall include the amount of all other investments which are not includable elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different other investments.

Sinking Funds.

- A. This accounts shall include the amount of cash, the book cost of securities issued by other companies, and the book or face amount of nominally issued and nominally outstanding securities issued or assumed by the company, and other assets which are held by trustees or by the company's treasurer in a distinct fund, for the purpose of redeeming outstanding obligations.
- B. A separate account shall be kept for each sinking fund under a title which shall designate the obligation in support of which the fund was created.

Other Noncurrent Assets.

- A. This account shall include the amount of all other noncurrent assets which are not includable elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may report the amounts of different other noncurrent assets.

Telecommunication Plant in Service.

This account shall include the original cost of the investment included in Telecommunication Plant in Service (Schedule 12-T), which contribute to the entity's function.

Property Held for Future Telecommunication Use.

- A. This account shall include the original cost of property owned and held for no longer than two years under a definite plan for use in service. If at the end of two years the property is not in service, the original cost of the property may remain in this account.
- B. Subsidiary records shall be maintained to show the character of the amounts carried in this account.

Telecommunication Plant Under Construction.

- A. This account shall include the original cost of construction projects and the cost of software development projects that are not yet ready for their intended use.
- B. There may be charged directly to the appropriate plant accounts the cost of any construction project which is estimated to be completed and ready for service within two months from the date on which the project was begun. There may also be charged directly to the plant accounts the cost of any construction project for which the gross additions to plant are estimated to amount to less than \$100,000.
- C. If a construction project has been suspended for six months or more, the cost of the project included in this account may remain in this account. If a project is abandoned, the cost included in this account shall be charged to nonoperating income or expense.
- D. When any telecommunications plant, the cost of which has been included in this account, is completed ready for service, the cost thereof shall be credited to this account and charged to the appropriate telecommunications plant or other accounts.

Telecommunication Plant Adjustment.

A. This account shall include amounts determined to representing the difference between (1) the fair market value of the telecommunications plant acquired, plus preliminary expenses incurred in connection with the acquisition; and (2) the original cost of such plant, governmental franchises and similar rights acquired, less the amounts of reserve requirements for depreciation and amortization of the property acquired. If the actual original cost is not known, the entries in this account shall be based upon an estimate of such costs.

B. The amounts recorded in this account with respect to each property acquisition (except land and artworks) shall be disposed of, written off, or provision shall be made for the amortization thereof, as follows:

(1) Debit and credit amounts may be charged in whole or in part, or amortized over a reasonable period through charges to nonoperating income or expense. When the provisions of paragraph (b)(2) and (3) of this section apply, debit or credit amounts shall be amortized to Amortization expense.

(2) The amortization associated with the costs recorded in the Telecommunications plant adjustment account will be charged or credited, as appropriate, directly to this asset account, leaving a balance representing the unamortized cost.

(3) Within one year from the date of inclusion in this account of a debit or credit amount with respect to a current acquisition, the company may dispose of the total amount from an acquisition of telephone plant by a lump-sum charge or credit, as appropriate, to Amortization expense, provided that such amount does not exceed \$100,000 and that the plant was not acquired from an affiliated company.

Nonoperating Plant.

A. This account shall include the company's investment, which is not includable in the plant accounts (Schedule 12), in assets that do not contribute to the entity function.

B. Subsidiary records shall be maintained to show the character of the amounts carried in this account.

Goodwill.

A. This account shall include any portion of the plant purchase price that cannot be assigned to specifically identifiable property acquired and such amount should be identified as "goodwill". Such amounts included in this account shall be amortized to an appropriate account, on a straight line basis, over the remaining life of the acquired plant.

B. The amounts included in this account shall be maintained to show the nature of each amount.

Other Telecommunication Plant.

A. This account shall include the amount of all other investments not includable elsewhere, which contribute to the entity's function.

B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different other telecommunication plant.

Accumulated Deprecation and Amortization - Telecommunications Plant.

A. This account shall include the accumulated depreciation and amortization associated with the investment contained in Telecommunications Plant in Service.

B. This account shall be credited with depreciation and/or amortization amounts concurrently charged to Depreciation and/or Amortization expense.

C. At the time of retirement of operating telecommunications plant, this account shall be charged with the original cost of the property retired plus the cost of removal and credited with the salvage value and any insurance proceeds recovered.

D. This account shall be credited with amounts charged to deferred maintenance, retirements, and other deferred charges, as reported as part of Other Noncurrent Assets. This account shall be credited with amounts charged to Depreciation and/or Amortization expense, with respect to other than relatively minor losses in service values suffered through terminations of service when charges for such terminations are made to recover the losses.

E. When any item in Telecommunications Plant in Service is sold, relinquished, or otherwise retired from service, this account shall be charged with the cost of the item. Remaining amounts associated with the item shall be debited to Other operating income and expenses.

Accumulated Deprecation - Held for Future Telecommunications Use.

A. This account shall include the accumulated depreciation associated with the investment contained in Property Held for Future Telecommunications Use.

B. This account shall be credited with the portions of amounts concurrently charged to Depreciation expense attributable to property held for future telecommunications use.

Accumulated Amortization of Plant Adjustments.

A. This account shall include the accumulated amortization associated with the investment contained in Plant Adjustments.

B. This account shall be credited with the amounts concurrently charged to Amortization Expense attributable to Plant Adjustments.

Accumulated Depreciation and Amortization - Nonoperating.

A. This account shall include the accumulated amortization and depreciation associated with the investment contained in Nonoperating Plant, that does not contribute to the entity's function.

B. This account shall be credited with amortization and depreciation amounts concurrently charged to Nonoperating income and/or expense.

C. When nonoperating plant is disposed of, this account shall be charged with the amount previously credited the book cost of the property so retired less the amount chargeable to this account and less the value of the salvage recovered or the proceeds from the sale of the property shall be included in Nonoperating income and/or expense.

Accumulated Deprecation and Amortization of Other.

A. This account shall include the amount of all other accumulated depreciation and amortization which are not includable elsewhere.

B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different accumulated depreciation and amortization.

Current Accounts and Notes Payable.

A. This account shall include:

- (1) All amounts currently due to others for recurring trade obligations, and not provided for elsewhere, such as those for traffic settlements, material and supplies, repairs to telecommunications plant, matured rents, and interest payable under monthly settlements on short-term loans, advances, and open accounts. It shall also include amounts of taxes payable that have been withheld from employees' salaries.
- (2) Accounts payable arising from sharing of revenues.
- (3) The face amount of notes, drafts, and other evidences of indebtedness issued or assumed by the company (except interest coupons) which are payable on demand or not more than one year or less from date of issue.

B. If any part of an obligation, otherwise includable in this account matures more than one year from date of issue, it shall be included in Long term debt and funded debt, or other appropriate account.

C. The records supporting the entries to this account shall be kept so that the company can furnish complete details as to each note, when it is issued, the consideration received, and when it is payable.

D. Subsidiary record categories shall be maintained for this account in order that the company may separately report the amounts contained herein that relate to nonaffiliates and affiliates.

Customers' Deposits and Advanced Billing.

A. This account shall include the amount of cash deposited with the company by customers as security for the payment for telecommunications service.

B. Advance payments made by prospective customers prior to the establishment of service shall be credited to Other current liabilities.

Current Maturities of Long Term Debt.

This account shall include the amount of the company's long term debt payments that are due in less than one year.

Accrued Taxes.

A. This account shall be credited or charged and all appropriate tax expense accounts shall be charged or credited with the offsetting amount of current year taxes accrued during the period or adjustments to prior accruals. Among the taxes includable in this account are property, gross receipts, franchise, capital stock, social security and unemployment taxes.

B. If significant, current year income taxes paid in advance shall be reclassified to Prepayments or Other Noncurrent Assets, as appropriate.

Net Current Deferred Taxes.

A. This account shall include the balance of income tax expense related to current items from operations which have been deferred to later periods as a result of the normalized method of accounting for tax differentials.

B. As assets or liabilities which generated the deferred income tax are reclassified from long-term or noncurrent status to current, the appropriate deferred income tax shall be reclassified to this account.

C. This account shall be adjusted with the amount being debited or credited to Provision For Deferred Operating Taxes.

D. The classification of deferred income taxes as current or noncurrent shall follow the classification of the asset or liability that gave rise to the deferred income tax. If there is no related asset or liability, classification shall be based on the expected turnaround of the differences.

E. Subsidiary record categories shall be maintained in order that the company may separately report the amounts contained herein that are property related and those that are nonproperty related.

F. This account shall also include the balance of the taxes related to current extraordinary items which have been deferred to later periods resulting from comprehensive interperiod tax allocation.

G. As the extraordinary item which generated the deferred income tax becomes current, the appropriate deferred income tax shall be reclassified to this account.

H. This account shall be debited or credited with the amount being credited and debited to Extraordinary Items.

Other Current Liabilities and Accrued Liabilities.

A. The amount of advance billing creditable to revenue accounts; also advance payments made by prospective customers prior to the establishment of service. Amounts included in this account shall be credited to the appropriate revenue accounts in the months in which the service is rendered or cleared from this account as refunds are made.

B. The amount (including any obligations for premiums) of long-term debt matured and unpaid without any specific agreement for extension of maturity, including unrepresented bonds drawn for redemption through the operation of sinking and redemption fund agreements.

C. The current portion of obligations applicable to property obtained under capital leases.

D. The amount of wages, compensated absences, interest on indebtedness of the company, dividends on capital stock, and rents accrued to the date for which the balance sheet is made, but not payable until after that date. Accruals shall be maintained so as to show separately the amount and nature of the items accrued to the date of the balance sheet.

E. Matured rents, dividends, interest payable under monthly settlements on short-term loans, advances, and open accounts shall be included in Current Accounts and Notes Payable.

F. All other liabilities of current character which are not includable elsewhere.

G. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different other Current Liabilities and Accrued Liabilities.

Long-Term Debt and Funded Debt.

A. This account shall include:

- (1) The total face amount of unmatured debt maturing more than one year from date of issue, issued by the company and not retired, and the total face amount of similar unmatured debt of other companies, the payment of which has been assumed by the company, including funded debt the maturity of which has been extended by specific agreement. This account shall also include such items as mortgage bonds, collateral trust bonds, income bonds, convertible debt, debt securities with detachable warrants and other similar obligations maturing more than one year from date of issue.
- (2) The premium associated with all classes of long-term debt. Premium, as applied to securities issued or assumed by the company, means the excess of the current money value received at their sale over the sum of their book or face amount and interest or dividends accrued at the date of the sale.
- (3) The discount associated with all classes of long-term debt. Discount, as applied to securities issued or assumed by the company, means the excess of the book or face amount of the securities plus interest or dividends accrued at the date of the sale over the current money value of the consideration received at their sale.
- (4) Gains or losses on debt reacquired prior to maturity and not retired shall be recognized at the time of reacquisition by adjustments to Nonoperating income or expense, except material gains or losses shall be treated as extraordinary.
- (5) The noncurrent portion of obligations applicable to property obtained under capital leases. Amounts subject to current settlement shall be included in Net Current Maturities of Long Term Debt.
- (6) The amount of advance from affiliated companies. Amounts due affiliated companies which are subject to current settlement shall be included in Current Accounts and Notes Payable.
- (7) Investment advances, including those represented by notes.
- (8) Long-term debt not provided for elsewhere.

B. Subsidiary records shall be maintained for each issue. The subsidiary records shall identify the premium or discount to each issue.

C. Premiums and discounts on long-term debt recorded in this account shall be amortized monthly by the interest method and charged or credited, as appropriate, Interest on Long Term Debt.

D. Debt securities with detachable warrants shall be accounted for in with generally accepted accounting principles.

E. Securities maturing in one year or less, including securities maturing serially, shall be included in Other current liabilities.

Other Long Term Debt.

A. This account shall include amounts accrued to provide for such items as unfunded pensions (if actuarially determined), death benefits, deferred compensation costs and other long-term liabilities not provided for elsewhere.

B. This account shall include the amount of all deferred credits not provided for elsewhere, such as amounts awaiting adjustment between accounts; and revenue, expense, and income items in suspense.

C. This account shall include the amount of all Other Long-Term Debt which are not includable elsewhere.

D. Subsidiary record categories shall be maintained in order that the entity may report the amounts of different Other Long-Term Debt.

Investments Tax Credits.

A. This account shall be credited and Other Operating or Other Nonoperating Taxes, as appropriate, should be debited with investment tax credits generated from qualified expenditures related to operations which the company defers rather than recognizes currently in income.

B. This account shall be debited and Other Operating or Other Nonoperating Taxes, as appropriate, credited with a proportionate amount determined in relation to the period of time used for computing book depreciation on the property to which the tax credit relates.

Noncurrent Deferred Taxes.

A. This account shall include the balance of tax expense related to noncurrent items from operations which have been deferred to later periods as a result of comprehensive interperiod tax allocation related to temporary differences that arise.

B. This account shall be credited or debited to Provision for Deferred Operating Taxes and/or Provisions for Deferred Nonoperating Taxes, shall reflect the offset for the tax effect of revenues and expenses which have been included in the determination of taxable income, but which will not be included in the determination of book income or for the tax effect of revenues and expenses from operations which have been included in the determination of book income prior to the inclusion in the determination of taxable income.

C. As assets or liabilities which generated the prepaid tax or deferred tax are reclassified from long-term or noncurrent status to current status, the appropriate deferred tax shall be reclassified from this account to Net Current Deferred Taxes.

D. The classification of deferred taxes as current or noncurrent shall follow the classification of the asset or liability that gave rise to the deferred tax. If there is no related asset or liability, classification shall be based on the expected turnaround of the temporary difference.

E. Subsidiary record categories shall be maintained in order that the company may separately report the amounts contained herein that are property related and those that are nonproperty related.

F. This account shall show the net effect of adjustments to the accumulated deferred tax liabilities for:

- (1) Tax effects of differences accounted for under the flow-through method or treated as permanent differences.
- (2) Reclassification attributable to changes in tax rates as tax rates increase or decrease.
- (3) The tax effects of carryforward net operating losses and carryforward investment tax credits expected to reduce future taxes payable that are reported in published financial statements.
- (4) Reversals of the tax effects of carryforward net operating losses and carryforward investment tax credits previously recorded in this account at the time they become recognized as reductions in current taxable income and current taxes payable on tax returns.

G. This account shall also include the balance of the income tax effect (Federal, State and local) related to noncurrent extraordinary items which have been included in the determination of taxable income in a period different from when it is included in the determination of book income, that is, more than one year.

H. This account shall be charged or credited with the contra amount recorded to Extraordinary items.

I. As the extraordinary item which generated the deferred income tax becomes current, the appropriate deferred income tax shall be reclassified from this account to Net Current Deferred Taxes.

Other Deferred Credits.

A. This account shall include the amount of all Other Deferred Credits which are not includable elsewhere.

B. Subsidiary record categories shall be maintained in order that the entity may report the amounts of different Other Deferred Credits.

Other Noncurrent Liabilities.

A. This account shall include the amount of all Other Noncurrent Liabilities which are not includable elsewhere.

B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different Other Noncurrent Liabilities.

Other Jurisdiction Liabilities.

This account shall include the cumulative impact on liabilities and deferred credits of the jurisdictional ratemaking practices. All entries recorded in this account shall be recorded net of any applicable income tax effects and shall be supported by appropriate subsidiary records.

Capital Stock.

A. This account shall include the par value, stated amount, or in the case of no-par stock, the amount received for capital stock issued and outstanding.

B. Subsidiary records shall be maintained so as to show separately each class of stock.

C. This account shall be charged with the book amount of any stock retired.

Additional Paid-In Capital.

A. This account shall include the difference between the net proceeds (including discount, premium and stock issuance expense) received from the issuance of capital stock and the amount includable in Capital Stock, unless such difference results in a debit balance for that class of stock, in which case the amount shall be charged to Retained Earnings.

B. This account shall also include gains arising from the retirement and cancellation of capital stock. Losses from the retirement and cancellation of capital stock shall be charged to this account to the extent that there exist credits in this account for the same class of stock; otherwise to Retained Earnings.

Treasury Stock.

This account shall include the cost of the company's own capital stock which has been issued and subsequently reacquired but not retired or resold.

Other Capital.

This account shall include amounts which are credits arising from the donation by stockholders of the company's capital stock, capital recorded upon the reorganization or recapitalization of the company and temporary declines in the value of marketable securities held for investment purposes. (See also Other noncurrent assets).

Retained Earnings

A. This account shall include the undistributed balance of retained earnings derived from the operations of the company and from all other transactions not includable in the other accounts appropriate for inclusion of stockholders' equity.

B. Subsidiary records shall be maintained wherein are recorded all entries to retained earnings during the year such that the detail of the entries may be disclosed to the Commission.

Land

- A. This account shall include the original cost of all land held in fee and of easements, and similar rights in land having a term of more than one year used for operations. It shall also include special assessments upon land for the construction of public improvements.
- B. When land, together with buildings, is acquired, the original cost shall be fairly apportioned between the land and the buildings and accounted for accordingly. If the plan of acquisition contemplates the removal of buildings, the total cost of the land and buildings shall be accounted for as the cost of the land, and the salvage value of the buildings when disposed of shall be deducted from the cost of the land.
- C. Annual or more frequent payments for use of land shall be recorded in the rent subsidiary record category for Land and Support Asset Expenses as well as reported on the Schedule 5 of this report.
- D. When land is acquired for which there is not a definite plan for its use in service, its costs shall be included in Nonoperating Plant.
- E. When land is acquired in excess of that required for telecommunications purposes, the cost of such excess land shall be included in Nonoperating Plant.
- F. Installments of assessments for public improvement, including interest, which are deferred without option shall be included in this account only as they become due and payable. Interest on assessments which are not paid when due shall be included in Other Interest.
- G. When land is purchased for immediate use in a construction project, its cost shall be included in Telecommunications plant under construction, until such time as the project involved is completed and ready for service.

Rights of Way, Easements, Site Acquisitions, Etc.

This account shall include the original cost of leaseholds, easements, rights of way, and similar rights in land having a term of more than one year and not includable in Land.

Motor Vehicles.

This account shall include the original cost of motor vehicles of the type which are designed and routinely licensed to operate on public streets and highways.

Aircraft.

This account shall include the original cost of aircraft and any associated equipment and furnishings installed as an integral part of the aircraft.

Tools and Other Work Equipment.

This account shall include the original cost of special purpose vehicles and the original cost of tools and equipment used to maintain special purpose vehicles. This account shall also include the original cost of power-operated equipment, general purpose tools, and other items of work equipment.

Buildings.

- A. This account shall include the original cost of buildings, and the cost of all permanent fixtures, machinery, appurtenances and appliances installed as a part thereof. It shall include costs incident to the construction or purchase of a building and to securing possession and title.
- B. When land, together with the buildings thereon, is acquired, the original cost shall be fairly apportioned between the land and buildings, and the amount applicable to the buildings shall be included in this account. The amount applicable to the land shall be included in Land.

Furniture and Artwork.

This account shall include the original cost of furniture in offices, storerooms, shops, and all other quarters. This account shall also include the cost of objects which possess aesthetic value, are of original or limited edition, and do not have a determinable useful life.

Office Equipment.

This account shall include the original cost of office equipment in offices, shops and all other quarters.

General Purpose Computers.

- A. This account shall include the original cost of computers and peripheral devices which are designed to perform general administrative information processing activities.
- B. Administrative information processing includes but is not limited to the preparation of financial, statistical, or other business analytical reports; preparation of payroll, customer bills, and cash management reports, and other records and reports not specifically designed for testing, diagnosis, maintenance or control of the telecommunications network facilities.
- C. This account does not include the cost of computers and their associated peripheral devices associated with switching, network signaling, network operations, or other specific telecommunications plant. Such computers and peripherals shall be classified to the appropriate switching, network signaling, network expense, or other plant account.

Other Land and Support Assets.

- A. This account shall record the original cost of land and support assets not includible elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different Other Land and Support Assets.

Non-digital Switching

- A. This account shall include:
 - (1) Original cost of stored program control analog circuit-switching and associated equipment.
 - (2) Cost of remote analog electronic circuit switches.
 - (3) Original cost of non-electronic circuit-switching equipment such as Step-by-Step, Crossbar, and Other Electro-Mechanical Switching.
- b. Switching plant excludes switchboards which perform an operator assistance function and equipment which is an integral part thereof. It does not exclude equipment used solely for the recording of calling telephone numbers in connection with customer dialed charged traffic, dial tandem switchboards and special service switchboards used in conjunction with private line service; such equipment shall be classified to the particular switch that it serves.

Digital Electronic Switching.

- A. This account shall include the original cost of stored program control digital switches and their associated equipment. Included in this account are digital switches which utilize dedicated or non-dedicated circuits. This account shall also include the cost of remote digital electronic switches. The investment in digital electronic switching equipment shall be maintained in the subaccounts: Circuit and Packet.
- B. This subaccount Circuit shall include the original cost of digital electronic switching equipment used to provide circuit switching. Circuit switching is a method of routing traffic through a switching center, from local users or from other switching centers, whereby a connection is established between the calling and called stations until the connection is released by the called or calling station.
- C. This subaccount Packet shall include the original cost of digital electronic switching equipment used to provide packet switching. Packet switching is the process of routing and transferring information by means of addressed packets so that a channel is occupied during the transmission of the packet only, and upon completion of the transmission the channel is made available for the transfer of other traffic.
- D. Digital electronic switching equipment used to provide both circuit and packet switching shall be recorded in the subaccounts Circuit and Packet based upon its predominant use.
- E. Switching plant excludes switchboards which perform an operator assistance function and equipment which is an integral part thereof. It does not exclude equipment used solely for the recording of calling telephone numbers in connection with customer dialed charged traffic, dial tandem switchboards and special service switchboards used in conjunction with private line service; such equipment shall be classified to the particular switch that it serves.

Operator Systems.

- A. This account shall include the original cost of items of equipment used to assist subscribers in utilizing the network and equipment used in the provision of directory assistance, call intercept, and other operator assisted call completion activities.
- B. This account does not include equipment used solely for the recording of calling telephone numbers in connection with customer dialed charged traffic, dial tandem switchboards and special service switchboards used in conjunction with private line service; such equipment shall be classified to the particular switch that it serves.

Radio Systems.

- A. This account shall include the original cost of ownership of radio transmitters and receivers. This account shall include the original cost of ownership interest in satellites (including land-side spares), other spare parts, material and supplies. It shall include launch insurance and other satellite launch costs. This account shall also include the original cost of earth stations and spare parts, material or supplies therefor.
- B. This account shall also include the original cost of radio equipment used to provide radio communication channels. Radio equipment is that equipment which is used for the generation, amplification, propagation, reception, modulation, and demodulation of radio waves in free space over which communication channels can be provided. This account shall also include the associated carrier and auxiliary equipment and patch bay equipment which is an integral part of the radio equipment. Such equipment may be located in central office building, terminal room, or repeater stations or may be mounted on towers, masts, or other supports.

Circuit Equipment.

- A. This account shall include the original cost of equipment which is used to reduce the number of physical pairs otherwise required to serve a given number of subscribers by utilizing carrier systems, concentration stages or combinations of both. It shall include equipment that provides for simultaneous use of a number of interoffice channels on a single transmission path. This account shall also include equipment which is used for the amplification, modulation, regeneration, circuit patching, balancing or control of signals transmitted over interoffice communications transmission channels. This account shall include equipment which utilizes the message path to carry signaling information or which utilizes separate channels between switching offices to transmit signaling information independent of the subscribers' communication paths or transmission channels. This account shall also include the original cost of associated material used in the construction of such plant. Circuit equipment may be located in central offices, in manholes, on poles, in cabinets or huts, or at other company locations. The investment in circuit equipment shall be maintained in the following subaccounts: Electronic and Optical.
- B. This subaccount Electronic shall include the original cost of electronic circuit equipment.
- C. This subaccount Optical shall include the original cost of optical circuit equipment.
- D. Circuit equipment that converts electronic signals to optical signals or optical signals to electronic signals shall be categorized as electronic.
- E. This account excludes carrier and auxiliary equipment and patch bays which are includable in Radio Systems. This account also excludes such equipment which is an integral component of a major unit which is classifiable to other accounts.
- F. Subsidiary record categories shall be maintained in order that the company may separately report the amounts contained herein that relate to digital and analog.

Other Central Office.

- A. This account shall record the original cost of other switching assets, radio systems, circuit equipment, and central office assets not includable elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different Other Central Office Assets.

Station Apparatus.

- A. This account shall include the original cost of station apparatus, including teletypewriter equipment, telephone and miscellaneous equipment, small private branch exchanges and radio equipment, installed for customer's use. Items included in this account shall remain herein until finally disposed of or until used to warrant inclusion in other accounts.
- B. Each company shall prepare a list of station apparatus which shall be used as its list of disposition units for this account, the cost of which when finally disposed of shall be credited to this account and charged to Accumulated Depreciation.
- C. The cost of cross-connection boxes, distributing frames or other distribution points which are installed to terminate intrabuilding network cable shall be charged to Intrabuilding Network Cable.
- D. Operator head sets and transmitters in central offices and at private branch exchanges, and test sets such as those used by wire chiefs, outside plant technicians, and others, shall be included in Tools and other work equipment, Operator systems, or Large Private Branch Exchanges, as appropriate.
- E. Station apparatus for company official use shall be included in Office Equipment.
- F. Periodic asset verification, as prescribed by generally accepted accounting principles, shall be taken of all station apparatus in stock that are in this account. The number of such station apparatus items as determined by this verification together with the number of all other station apparatus items included in this account, shall be compared with the number of station apparatus items as shown by the control records. The original cost of any unreconciled differences disclosed shall be adjusted through Accumulated Depreciation. Appropriate verifications shall be made at suitable intervals and adjustments between this account and Accumulated Depreciation shall be made for all station apparatus included in this account.
- G. Items of station apparatus in stock for which no further use in the ordinary conduct of the business is contemplated, but which as a precautionary measure are held for possible future contingencies instead of being discarded shall be excluded from this account and included in Inventories.
- H. Embedded CPE is equipment or inventory which was tariffed or subject to the jurisdictional separations process as of Jan. 1, 1983.

Customer Premises Wiring.

- A. This account shall include any terminal and associated equipment located at a subscriber's premises and connected with a carrier's telecommunication channel at the demarcation point (demarc). The demarc is a point established in a building to separate customer equipment from the equipment located in either the distribution infrastructure or central office of the communications service provider.
- B. CPE generally refers to devices such as telephones, routers, network switches, residential gateways (RG), set-top boxes, fixed mobile convergence products, home networking adapters and Internet access gateways that enable consumers to access communications service providers' services and distribute them around their house via a local area network (LAN).
- C. CPE can be an active equipment, as mentioned above or a passive equipment such as analogue-telephone-adapters or xDSL-splitters.

Large Private Branch Exchange.

- A. This account shall include the original cost, including the cost of installation, of multiple manual private branch exchanges and of dial system private branch exchanges of types designed to accommodate 100 or more lines or which can normally be expanded to 100 or more lines, installed for customers' use. This account shall also include the original cost of other large installations of station equipment: (1) Which do not constitute stations, (2) which require special or individualized treatment because of their complexity, special design, or other distinctive characteristics, and (3) for which individual or other specialized cost records are appropriate.
- B. The cost of intrabuilding network cables including their associated cross-connection boxes, terminals, distributing frames, etc., is chargeable to Intrabuilding Network Cable.
- C. The cost of outside plant, whether or not on private property, used with intrabuilding, network cable shall be charged to the appropriate outside plant accounts.
- D. Private branch exchanges for company official use shall be included in Office Equipment.

Public Telephone Terminal Equipment.

- A. This account shall include the original cost of coinless, coin-operated (including public and semi-public), credit card and pay telephone installed for use by the public.
- B. This account shall also include the original cost of operating spares that are required to provide a continuity of service for public telephones. The operating spares shall not exceed six months supply in terms of turnover and be available to installers from locations in reasonable proximity to the location of the installed equipment.
- C. The original cost of installing public telephone equipment shall not include the labor and minor materials costs of installing the public telephone equipment or premises wiring. These costs as well as the cost of replacing a public telephone shall be charged to Information Origination/Termination Expenses. The labor and minor materials costs of removal of public telephones will also be charged to Information Origination/Termination Expenses.

Other Terminal Equipment.

- A. This account shall include the original cost of other terminal equipment not specifically provided for elsewhere and items such as specialized communications equipment provided to meet the needs of the disabled, over-voltage protection equipment, multiplexing equipment to deliver multiple channels to customers, etc.
- B. Each company shall prepare a list of other terminal equipment which shall be used as a list of retirement units for this account, the cost when finally disposed of shall be credited to this account and charged to Accumulated Depreciation.

Other Information Origination/Termination.

- A. This account shall record the original cost of other information origination/termination equipment assets not includable elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different information origination/termination equipment.

Poles.

This account shall include the original cost of poles, cross arms, guys and other material used in the construction of pole lines. This account shall also include the cost of clearing pole line routes and of tree trimming but shall exclude the cost of maintaining previously cleared routes.

Antenna Systems.

This account shall include the original cost of the network of spatially separated antenna nodes connected to a common source via a transport medium that provides wireless service within a geographic area or structure. Antenna elevations are generally at or below the clutter level and node installations are compact. A distributed antenna system may be deployed indoors (an iDAS) or outdoors (an oDAS).

Towers.

- A. This account shall include the original cost of the tower or antenna structure which could be a free standing structure, built specifically to support antennas or act as an antenna, or it could be a structure mounted on some other man-made object (such as a building or bridge).
- B. If there is a building or storage structure associated with the tower then the cost applicable to that structure shall be charged to Buildings.
- C. If the tower or antenna is constructed upon land then the cost applicable to the land shall be charged to Land. If there tower or antenna is constructed upon a building then the cost applicable to the structure shall be charged to Buildings.
- D. Any communication equipment attached to or used in conjunction with the tower or antenna shall be charged to Cell Site Equipment.

Cell Site Equipment.

This account shall include the original cost of the equipment attached to or inside of the cell site that is not provided for elsewhere.

Aerial Cable.

A. This account shall include the original cost of aerial cable and of drop and block wires served by such cable or aerial wire as well as the cost of other material used in construction of such plant. Subsidiary record categories, as defined below, are to be maintained for nonmetallic aerial cable and metallic aerial cable.

- (1)Nonmetallic cable. This subsidiary record category shall include the original cost of optical fiber cable and other associated material used in constructing a physical path for the transmission of telecommunications signals.
- (2)Metallic cable. This subsidiary record category shall include the original cost of single or paired conductor cable, wire and other associated material used in constructing a physical path for the transmission of telecommunications signals.

B. The cost of permits and privileges for the construction of cable and wire facilities shall be included in the account chargeable with such construction.

Underground Cable.

A. This account shall include the original cost of underground cable installed in conduit and of other material used in the construction of such plant. Subsidiary record categories, defined below, are to be maintained for nonmetallic underground cable and metallic underground cable.

- (1)Nonmetallic cable. This subsidiary record category shall include the original cost of optical fiber cable and other associated material used in constructing a physical path for the transmission of telecommunications signals.
- (2)Metallic cable. This subsidiary record category shall include the original cost of single or paired conductor cable, wire and other associated material used in constructing a physical path for the transmission of telecommunications signals.

B. The cost of pumping water out of and cleaning manholes and ducts in connection with construction and the cost of permits and privileges for the construction of cable and wire facilities shall be included in the account for such construction.

C. The cost of drop and block wires served by underground cable shall be included in Buried Cable.

D. The cost of cables leading from the main distributing frame or equivalent to central office equipment shall be included in the appropriate switching, transmission or other operations asset account.

Buried Cable.

A. This account shall include the original cost of buried cable as well as the cost of other material used in the construction of such plant. This account shall also include the cost of trenching and burying cable run in conduit not classifiable to Conduit Systems. Subsidiary record categories, as defined below, are to be maintained for nonmetallic and metallic buried cable.

- (1)Nonmetallic cable. This subsidiary record category shall include the original cost of optical fiber cable and other associated material used in constructing a physical path for the transmission of telecommunications signals.
- (2)Metallic cable. This subsidiary record category shall include the original cost of single or paired conductor cable, wire and other associated material used in constructing a physical path for the transmission of telecommunications signals.

B. The cost of pumping water out of manholes and of cleaning manholes and ducts in connection with construction work and the cost of permits and privileges for the construction of cable and wire facilities shall be included in the account chargeable with such construction.

Submarine and Deep Sea Cable.

A. This account shall include the original cost of submarine cable and deep sea cable and other material used in the construction of such plant. Subsidiary record categories, as defined below, are to be maintained for nonmetallic submarine and deep sea cable and metallic submarine and deep sea cable.

- (1)Nonmetallic cable. This subsidiary record category shall include the original cost of optical fiber cable and other associated material used in constructing a physical path for the transmission of telecommunications signals.
- (2)Metallic cable. This subsidiary record category shall include the original cost of single or paired conductor cable, wire and other associated material used in constructing a physical path for the transmission of telecommunications signals.

B. The cost of permits and privileges for the construction of cable and wire facilities shall be included in the account chargeable with such construction.

Intrabuilding Network Cable.

A. This account shall include the original cost of cables and wires located on the company's side of the demarcation point or standard network interface inside subscribers' buildings or between buildings on one customer's premises. Intrabuilding network cables are used to distribute network access facilities to equipment rooms, cross-connection or other distribution points at which connection is made with customer premises wiring. Subsidiary record categories, defined below, are to be maintained for nonmetallic and metallic intrabuilding network cable.

(1)Nonmetallic cable. This subsidiary record category shall include the original cost of optical fiber cable and other associated material used in constructing a physical path for the transmission of telecommunications signals.

(2)Metallic cable. This subsidiary record category shall include the original cost of single or paired conductor cable, wire and other associated material used in constructing a physical path for the transmission of telecommunications signals.

B. The cost of pumping water out of and cleaning manholes and ducts in connection with construction, and the cost of permits and privileges for the construction of cable and wire facilities shall be included in the account for such construction.

C. Intrabuilding network cable does not include the cost of cables or wires which are classifiable as network terminating wire, nor the cables or wires from the demarcation point or standard network interface to subscribers' stations.

Aerial Wire.

A. This account shall include the original cost of aerial cable and of drop and block wires served by such wire as well as the cost of other material used in construction of such plant. Subsidiary records, as defined, are to be maintained for nonmetallic and metallic aerial cable.

(1)Nonmetallic cable. This subsidiary record category shall include the original cost of optical fiber cable and other associated material used in constructing a physical path for the transmission of telecommunications signals.

(2)Metallic cable. This subsidiary record category shall include the original cost of single or paired conductor cable, wire and other associated material used in constructing a physical path for the transmission of telecommunications signals.

B. The cost of permits and privileges for the construction of cable and wire facilities shall be included in the account chargeable with such construction.

Conduit Systems.

A. This account shall include the original cost of conduit, whether underground, in tunnels or on bridges, which is reusable in place. It shall also include the cost of opening trenches and of any repaving necessary in the construction of conduit plant.

B. The cost of pumping water out of manholes and of cleaning manholes and ducts in connection with construction work and the cost of permits and privileges for the construction of cable and wire facilities shall be included in the account chargeable with such construction.

C. The cost of protective covering for buried cable shall be charged to Buried Cable, as appropriate, unless such protective covering is reusable in place. The amounts thus charged shall be included in the nonmetallic buried cable or metallic buried cable subsidiary record category, as appropriate.

D. The cost of pipes or other protective covering for underground drop and block wires shall be included in Aerial Cable or Buried Cable, as appropriate. The amounts thus charged shall be included in the nonmetallic or metallic subsidiary record category, as appropriate.

Power Generation Equipment and Batteries.

A. This account shall include the original cost of power generation equipment that produces energy to run operational equipment. This should include any connections or power grids that are not provided for else where.

B. This account shall also include all power stations that constantly provide power and any stations that are used only for peak operations.

C. This account shall include all capacitors that are used to electrical charges, used in parallel or singularly, if not provided for elsewhere.

D. Any additional equipment that is associated with power generation and/or batteries not provided for elsewhere. This would included circuit breakers, converters, transformers, distributors, storage batteries, feeders, insulators, substations, surge protectors, thyristor, etc.

Data Processing.

This account shall include the original cost of Any equipment or interconnected system or subsystems of equipment that is used in the automatic acquisition, storage, manipulation, management, movement, control, display, switching, interchange, transmission, or reception, of data or information by the company for operations not provided for elsewhere.

Other Cables and Wire Facilities.

A. This account shall record the original cost of other cables and wire facilities not includable elsewhere.

B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different cables and wire facilities and/or equipment.

Capital Leases.

A. This account shall include all property acquired under a capital lease. A lease qualifies as a capital lease when one or more of the following criteria is met:

(1) By the end of the lease term, ownership of the leased property is transferred to the lessee.

(2) The lease contains a bargain purchase option.

(3) The lease term is substantially (75% or more) equal to the estimated useful life of the leased property. However, if the beginning of the lease term falls within the last 25% of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease.

(4) At the inception of the lease, the present value of the minimum lease payments, excluding that portion of the payments representing executory costs to be paid by the lessor, including any profit thereon, equals or exceeds 90% or more of the fair value of the leased property. However, if the beginning of the lease term falls within the last 25% of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease.

B. All other leases are operating leases.

C. The amounts recorded in this account at the inception of a capital lease shall be equal to the original cost, present value, or fair value, at the beginning of the lease term, of minimum lease payments during the lease term, excluding that portion of the payments representing executory costs to be paid by the lessor, together with any profit thereon.

Leasehold Improvements.

- A. This account shall include the original cost of leasehold improvements made to telecommunications plant held under a capital or operating leases. This account shall also include those improvements which will revert to the lessor.
- B. Improvements to leased telecommunications plant which are of a relatively minor cost or short life or for which the period of the lease is one year or less shall be charged to the account chargeable with the cost of repairs to such plant.

Other Amortizable Assets.

- A. This account shall record the original cost of other amortizable assets not includable elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different amortizable assets.

Network Software.

- A. This account shall included the original cost of all computer software, regardless if developed or purchased, that is necessary for the company to operate.
- B. This account shall not include software that is imbedded in property listed elsewhere.

Application Software.

- A. This account shall included the original cost of all computer software, developed or purchased, that is not necessary for the company to provide telecommunications service. The application software may be attached to a single piece of equipment or attached to several.
- B. This account shall not include software that is imbedded in property listed elsewhere.

Licenses and Franchise Rights.

- A. This account shall include the original cost of organizing and incorporating the company, the original cost of government franchises, license required to occupy public ways used in operations, and other like intangible property having a life of more than one year and used in connection with the company's telecommunications operations.
Franchise taxes payable annually or more frequently shall be charged to Operating other taxes.
- B. This will not included any licenses or franchises reported in the Land account or other accounts listed elsewhere.
- C. The cost of assets that meet definition (A), having a life of one year or less shall be charged to Amortization expense.

Contracts and IRU's.

- A. This account shall include the original cost of contracts and indefeasible rights of use required to operate equipment or use of capacity for operations. This will include cost incurred to acquire the contract or indefeasible right of use.
- B. This account shall not include the original cost of easements, rights of way, and similar rights in land having a term of more than one year. Such amounts shall be recorded in the appropriate account.
- C. The cost of assets that meet definition (A), having a life of one year or less shall be charged to Amortization expense.

Customer Lists and Base.

- A. This account shall included the original cost or market value of the company's customer base that is identifiable and are used in operations.
- B. This will not included any customer lists and base reported in accounts listed elsewhere.
- C. The cost of assets that meet definition (A), having a life of one year or less shall be charged to Amortization expense.

Trademarks, Names, and Secrets.

- A. This account shall included the original cost or market value of the company's trademarks, names, and/or secrets that are identifiable and used in operations.
- B. This will not included any trademarks, names, and/or secrets reported in accounts listed elsewhere.
- C. The cost of assets that meet definition (A), having a life of one year or less shall be charged to Amortization expense.

Patents and Copy Rights.

- A. This account shall included the original cost of the company's patent rights and copy rights that are identifiable and used in operations.
- B. This will not included any trademarks, names, and/or secrets reported in accounts listed elsewhere.
- C. The cost of assets that meet definition (A), having a life of one year or less shall be charged to Amortization expense.

Other Intangibles.

- A. This account shall record the original cost of other intangible assets not includable elsewhere.
- B. This account shall not include any discounts on securities issued, nor shall it include costs incident to negotiating loans, selling bonds or other debt, or expenses in connection with the authorization, issuance, sale or resale of capital stock.
- C. When charges are made to this account for expenses incurred in mergers, consolidations, or reorganizations, amounts previously included in this account on the books of the various companies concerned shall not be carried over.
- D. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different intangible assets.

Basic Area Revenue.

A. This account shall include revenue derived from the provision of the following:

- (1) Basic area message services such as flat rate services and measured services. Included is revenue from non-optional extended area services. Also included is revenue from the billed or guaranteed portion of semi-public services.
- (2) Cellular mobile telecommunications systems connected to the public switched network placed between mobile units and other stations within the mobile service area.
- (3) General radio telecommunications systems connected to the public switched network placed between mobile units and other stations within the mobile service area, as well as revenue from mobile radio paging, mobile dispatching, and signaling services.

B. Revenue derived from charges for nonpublished number or additional and boldfaced listings in the alphabetical section of the company's telephone directories shall be included in Directory revenue.

C. Revenue from private mobile telephone services which do not have access to the public switched network shall be included in Miscellaneous revenue.

Optional Extended Area Revenue.

This account shall include total revenue derived from the provision of optional extended area service.

Cellular Mobile Service Revenue.

This account shall include message revenue derived from cellular mobile telecommunications systems connected to the public switched network placed between mobile units and other stations within the mobile service area.

Private Line Revenue.

This account shall include revenue derived from local services that involve dedicated circuits, private switching arrangements, and/or predefined transmission paths, whether virtual or physical, which provide communications between specific locations (e.g., point-to-point communications). It includes revenue from subvoice grade, voice grade, audio and video program grade, digital transmission and local private network switching as well as the revenue from administrative and operational support services associated with private network services and facilities, e.g., charges for company-directed testing, expedited installation, and service restoration priority.

Other Network Service Revenue.

A. Revenue from the provision of secondary features which are integrated with the telecommunications network such as call forwarding, call waiting and touch-tone line service. Also included is revenue derived from the provision of public announcement and other record message services, directory assistance and other call completion services (excluding operator assisted basic long distance calls), as well as revenue derived from central office related service connection and termination charges, and other non-premise customer specific charges associated with public network services.

B. Charges and credits resulting from contractual revenue pooling and/or sharing agreements for tariffed network services only when they are not separately identifiable by local network services revenue accounts in the settlement process. To the extent that the charges and credits resulting from a settlement process can be identified by Local Network Services Revenue they shall be recorded in the applicable account.

C. Revenue derived from tariffed information origination/termination plant. Included is revenue derived from the provision under leasing arrangements of tariffed customer premises equipment (CPE), terminal equipment, station apparatus and large private branch exchanges as well as tariffed nonrecurring charges related solely to station apparatus. Also included are all tariffed charges for customer premises activities and facilities not related solely to station apparatus.

D. This account shall also record the revenue of other network services not includable elsewhere.

E. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different network service revenue.

End User Revenue.

A. This account shall contain federally and state tariffed monthly flat rate charge assessed upon end users.

B. Subsidiary record categories shall be maintained in order that the company may report amounts related to federal and state charges.

Switched Access Revenue.

A. This account shall consist of federally and state tariffed charges assessed to interexchange carriers for access to local exchange facilities.

B. Subsidiary record categories shall be maintained in order that the company may separately report the amounts contained herein that relate to limited pay telephone, carrier common line, line termination, local switching, intercept, information, common transport and dedicated transport. The subsidiary records shall also separately show the federal and state tariffed charges.

Special Access Revenue.

A. This account shall include all federally and state tariffed charges assessed for other than end user or switched access charges referred to in End user revenue and Switched access revenue.

B. Subsidiary record categories shall be maintained in order that the company may report the amounts contained that relate to recurring charges, nonrecurring charges and surcharges. The subsidiary records shall also separately show the federal and state tariffed charges.

State Access Revenue.

A. This account shall include all state tariffed charges assessed by local exchange carriers upon interexchange carriers and end users for access to the local exchange network for intrastate telecommunications.

B. Billing and collection services provided under exchange tariffs shall be included in Carrier Billing and Collection Revenue.

Other Access Service Revenues.

A. This account also record the revenue of other access service revenues not includable elsewhere.

B. Subsidiary record categories shall be maintained in order that the entity may report the amounts of different access service revenues.

Long Distance Revenue.

This account shall include revenue derived from services that terminate beyond the service area of the originating wire center and are individually priced. This includes those services which utilize the public long distance switching network and the subscriber access line. It also includes long distance calls, as well as any charges for assistance or special billing directly related to the call. This account shall also include revenue derived from individually priced services offered under calling plans which do not utilize dedicated access lines, as well as those priced at the basic long distance rates where a discounted toll charge is on a per message basis. Any revenue derived from monthly or one-time charges for obtaining services shall be included in this account. This account includes revenue derived from the following services:

A. Long distance services which permit unidirectional calls to a subscriber from specified services areas (multipoint-to-point service). These calls require the use of dedicated access lines connecting a subscriber's premises and a designated central office. These dedicated access lines are generally separate from those required for the subscriber to place outward calls. The call is billed to the subscriber even though it is generally initiated by the subscriber's customer or correspondent.

B. Long distance services which permit the subscriber to place telephone calls from one location to other specified service areas. These calls are completed without operator assistance and require the use of a dedicated access line. The dedicated access line is generally separate from those required for inward message services and cannot be used to place calls within the basic service area or calls outside the selected service areas. Outward calls are screened and blocked to determine whether the calls are within an authorized service area.

C. Services extending beyond the basic service area that involve dedicated circuits, private switching arrangements, and/or predefined transmission paths, which provide communications between specific locations. Service connection charges, termination charges, rearrangements and changes, etc., shall be included in this account. Revenue derived from associated administrative and operational support services shall also be included in this account.

(1) Narrow-band analog private network circuits and facilities furnished exclusively for record forms of communications, such as teletypewriter, teletypesetter, telewriter, ticker, Morse, signaling, remote metering, and supervisory services.

(2) Private network circuits and facilities (including multipurpose wide-band) which provide voice grade services for the transmission of analog signals. It includes revenue from services such as voice, data and telephoto, as well as remote metering, supervisory control, misc. signaling and channels furnished for the purpose of extending customer-provided communications systems. It includes revenue from the provision of facilities between customer premises and a serving office, carrier distribution point, or extension distribution channel.

(3) Private network circuits and facilities furnished for audio program transmission purposes, such as radio broadcasting, sound recording (wired music) and loud speaker services. It includes revenue from the provision of facilities for the transmission of analog signals between customer premises and a serving office, a carrier distribution point, or an extension distribution channel furnished in connection with such services. It also includes revenue from facilities furnished to carry the audio portion of a television program if furnished under separate audio rates. If the rate for television program services includes both the picture and sound portion of the transmission, the revenue shall also be included in this account.

(4) Private network circuits and facilities furnished for television program transmission purposes, such as commercial broadcast and educational or private television services. It includes revenue from the provision of facilities for the transmission of analog signals between customer premises and a serving office, a carrier distribution point, or an extension distribution channel furnished in connection with such services. It also includes revenue from both the picture and sound portions of transmission for television program service when provided under a combined rate schedule.

(5) The provision of circuits and facilities for the transmission of digital signals only.

(6) The provision of common user channels and switching capabilities used for the transmission of telecommunication signals between three (3) or more points in the network. Also included is revenue derived from the provision of basic switching and transfer arrangements used to connect private line channels.

(7) Charges and credits resulting from contractual revenue pooling and/or sharing agreements for tariffed long distance public network services and for tariffed long distance private network services.

Carrier Billing and Collection.

This account shall include revenue derived from the provision of billing and collection services to other telecommunications companies. This includes amounts charged for services such as message recording, billing, collection, billing analysis, and billing information services, whether rendered under tariff or contractual arrangements.

Miscellaneous Revenues.

A. Rental or subrental to others of telecommunications plant furnished apart from services rendered by the company (this revenue includes taxes when borne by the lessee). It includes revenue from the rent of such items as space in conduit, pole line space for attachments, and any allowance for return on property used in joint operations and shared facilities agreements. The expense of maintaining and operating the rented property, including depreciation and insurance, shall be included in the appropriate operating expense accounts. Taxes applicable to the rented property shall be included by the owner of the rented property in appropriate tax accounts. When land or buildings are rented on an incidental basis for non-telecommunications use, the rental and expenses are included in Nonoperating Expense.

B. Services rendered to other companies under a license agreement, general services contract, or other arrangement for the furnishing of general accounting, financial, legal, patent, and other general services associated with the provision of telecommunications services.

C. The provision, either under tariff or through contractual arrangements, of special billing information to customers in the form of magnetic tapes, cards or statements. Special billing information provides detail in a format and/or at a level of detail not normally provided in the standard billing rendered for the telephone services utilized by the customer.

D. The performance of customer operations services for others incident to the company's telecommunications operations which are not provided for elsewhere.

E. Contract services performed for others incident to the company's operations. This includes revenue from the incidental performance of nontariffed operating and maintenance activities for others which are similar in nature to those activities which are performed by the company in operating and maintaining its own plant facilities. The records supporting the entries in this account shall be maintained with sufficient particularity to identify the revenue and associated Plant Specific Operations Expenses related to each undertaking. This account does not include revenue related to the performance of operation or maintenance activities under a joint operating agreement.

F. The provision of billing and collection services to other companies. This includes amounts charged for services such as message recording, billing, collection, billing analysis, and billing information services, whether rendered under tariff or contractual arrangements.

G. Charges and credits resulting from contractual revenue pooling and/or sharing agreements for activities included in the misc. revenue accounts only when they are not identifiable by misc. revenue in the settlement process. The extent that the charges and credits resulting from a settlement process can be identified by miscellaneous revenue accounts they shall be recorded in the applicable account.

H. This account shall also include other incidental revenue such as:

- (1) Collection overages (collection shortages shall be charged to Customer services);
- (2) Unclaimed refunds for telecommunications services when not subject to escheats;
- (3) Charges (penalties) imposed by the company for customer checks returned for non-payment;
- (4) Discounts allowed customers for prompt payment;
- (5) Late-payment charges;
- (6) Revenue from private mobile telephone services which do not have access to the public switched network; and
- (7) Other incidental revenue not provided for elsewhere in other Revenue accounts.

I. Any definitely known amounts of losses of revenue collections due to fire or theft, at customers' coin-box stations, at public or semipublic telephone stations, in the possession of collectors en route to collection offices, on hand at collection offices, and between collection offices and banks shall be charged to General and Administrative.

Directory Revenue.

This account shall include revenue derived from alphabetical and classified sections of directories and shall also include fees paid by other entities for the right to publish the company's directories. Items to be included are:

A. All revenue derived from the classified section of the directories;

B. Revenue from the sale of new telephone directories whether they are the company's own directories or directories purchased from others. This shall also include revenue from the sale of specially bound telephone directories and special telephone directory covers;

C. Amounts charged for additional and boldface listings, marginal displays, inserts, and other advertisements in the alphabetical section of the company's telephone directories; and

D. Charges for unlisted and non-published telephone numbers.

Data Revenues.

This account shall include revenue derived from non-voice service such as SMS messages, MMS messages, web browsing, streaming, and other like communication services used in operations.

Equipment Sales.

This account shall include revenue associated with the sale of devices and/or accessories that are used by the customer or company to provide or assist with operations.

Other Operating Revenues.

A. This account also record the revenue of other operating revenues not includable elsewhere.

B. Subsidiary record categories shall be maintained in order that the entity may report the amounts of different operating revenues.

(Less) Uncollectible Revenue.

This account shall be charged with amounts concurrently credited to Receivables.

Land and Support Asset Expenses.

- A. This account shall include expenses associated with land and buildings (unless provided for elsewhere). This account shall also include janitorial service, cleaning supplies, water, sewage, fuel, guard service, and electrical power.
- B. This account shall include expenses associated with Rights of Way, Easements, Site Acquisitions, Etc.
- C. This account shall include costs of fuel, lubrications, license and inspection fees, washing, repainting, and minor accessories. Also included are the costs of personnel whose principal job is operating motor vehicles, such as chauffeurs and shuttle bus drivers. The costs of users of motor vehicles whose principal job is not the operation of motor vehicles shall be charged to accounts appropriate.
- D. This account shall include such costs as aircraft fuel, flight crews, mechanics and ground crews, licenses and inspection fees, washing, repainting, and minor accessories.
- E. This account shall include costs incurred in connection with special purpose vehicles, garage work equipment and other work equipment included in Tools and other work equipment. This account shall be charged with costs incurred in connection with the work equipment itself. This account shall also include such costs as fuel, licenses and inspection fees, washing, repainting, minor accessories, and the costs of using garage work equipment to maintain motor vehicles. This account shall not be charged with the costs of operators of special purpose vehicles and other work equipment. The costs of operators of this equipment shall be charged to accounts appropriate for the activities performed.
- F. The cost of electrical power used to operate the telecommunications network shall be charged to Power Expense, and the cost of separately metered electricity used for operating specific types of equipment, such as computers, shall be charged to the expense account appropriate for such use.
- G. This account shall include expenses associated with furniture and artworks.
- H. This account shall be charged only with costs incurred in connection with the office equipment itself.
- I. This account shall include the costs of personnel whose principal job is the physical operation of general computers and the maintenance of operating systems. This excludes the cost of preparation of input data or the use of outputs which are chargeable to the accounts appropriate for the activities being performed. Also excluded are costs incurred in planning and maintaining application systems and databases for general purpose computers. Separately metered electricity for general purpose computers shall also be included in this account.
- J. This account shall also include expenses associated with other land and support assets not provided for elsewhere.
- K. Credits shall be made to this account for amounts transferred to Construction and/or to other Plant Specific Operations Expense accounts. These amounts shall be computed on the basis of direct labor hours.
- L. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different land and support asset expenses.

Central Office Expenses.

- A. This account shall include expenses associated with non-digital electronic switching and electro-mechanical switching.
- B. This account shall include expenses associated with digital electronic switching. Digital electronic switching expenses shall be maintained in the following subaccounts: Circuit and Packet.
- C. This subaccount Circuit shall include expenses associated with digital electronic switching equipment used to provide circuit switching.
- D. This subaccount Packet shall include expenses associated with digital electronic switching equipment used to provide packet switching.
- E. This account shall include expenses associated with operator systems equipment.
- F. This account shall include expenses associated with radio systems.
- G. This account shall include expenses associated with circuit equipment. Circuit equipment expenses shall be maintained in the following subaccounts: Electronic and Optical.
- H. This subaccount Electronic shall include expenses associated with electronic circuit equipment.
- I. This subaccount Optical shall include expenses associated with optical circuit equipment.
- J. This account shall also include expenses associated with other central office assets not provided for elsewhere.
- K. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different other central office asset expenses.

Information Origination/Termination Expenses.

- A. This account shall include expenses associated with station apparatus. Expenses associated with company internal use communication equipment shall be recorded in Land and Support Asset Expenses.
- B. This account shall include expenses associated with customer premise wiring and associates equipment.
- C. This account shall include expenses associated with large private branch exchanges. Expenses associated with company internal use communication equipment shall be recorded in Land and Support Asset Expense.
- D. This account shall include expenses associated with public telephone terminal equipment.
- E. This account shall include expenses associated with other terminal equipment.
- F. This account shall also include expenses associated with other information origination/termination assets not provided for elsewhere.
- G. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different other information origination/termination asset expenses.

Cables and Wires Facilities Expenses.

- A. This account shall include expenses associated with poles.
- B. This account shall include expenses associated with antenna systems.
- C. This account shall include expenses associated with towers.
- D. This account shall include expenses associated with cell site equipment.
- E. This account shall include expenses associated with aerial cable.
- F. This account shall include expenses associated with underground cable.
- G. This account shall include expenses associated with buried cable.
- H. This account shall include expenses associated with submarine and deep sea cable.
- I. This account shall include expenses associated with intrabuilding network cable.
- J. This account shall include expenses associated with aerial wire.
- K. This account shall include expenses associated with conduit systems.
- L. This account shall include expenses associated with power generation equipment and batteries.
- M. This account shall include expenses associated with data processing.
- N. This account shall also include expenses associated with cables and wires facility assets not provided for elsewhere.
- O. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different cables and wires facility asset expenses.

Amortization Assets Expenses.

- A. This account shall include expenses associated with capital leases.
- B. This account shall include expenses associated with leasehold improvements.
- C. This account shall also include expenses associated with other amortizable assets not provided for elsewhere.
- D. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different amortization asset expenses.

Intangibles Expenses.

- A. This account shall include expenses associated with network software.
- B. This account shall include expenses associated with application software.
- C. This account shall include expenses associated with licenses and franchise rights.
- D. This account shall include expenses associated with contracts and IRU's.
- E. This account shall include expenses associated with customer lists and base.
- F. This account shall include expenses associated with trademarks, names, and secrets.
- G. This account shall include expenses associated with patents and copy rights.
- H. This account shall also include expenses associated with other intangibles assets not provided for elsewhere.
- I. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different intangibles asset expenses.

Property Held for Future Telecom. Use Expense.

This account shall include expenses associated with property held for future telecommunications use.

Provision Expense-Net.

- A. This account shall include costs incurred in provisioning material and supplies, including office supplies. This includes receiving and stocking, filling requisitions, monitoring and replenishing stock levels, delivery of material, storage, loading or unloading and administering the reuse or refurbishment of material. Also included are adjustments resulting from the periodic inventory of material and supplies.
- B. Credits shall be made to this account for amounts transferred to construction and/or to Plant Specific Operations Expense. These costs are to be cleared by adding to the cost of material and supplies a suitable loading charge.

Power Expense.

This account shall include the cost of electrical power used to operate the telecommunications network.

Network Operating Expense.

This account shall include costs incurred in network administration. This includes such activities as controlling traffic flow, administering traffic measuring and monitoring devices, assigning equipment and load balancing, collecting and summarizing traffic data, administering trunking, and assigning interoffice facilities and circuit layout work.

Testing Expense.

This account shall include costs incurred in testing telecommunications facilities from a testing facility (test desk or other testing system) to determine the condition of plant on either a routine basis or prior to assignment of the facilities; receiving, recording and analyzing trouble reports; testing to determine the nature and location of reported trouble condition; and dispatching repair persons or otherwise initiating corrective action.

Plant Operations Administration Expense-Net.

- A. This account shall include costs incurred in the general administration of plant operations. This includes supervising plant operations, planning, coordinating and monitoring plant operations; performing staff work such as developing methods and procedures, preparing and conducting training (except on-the-job training) and coordinating safety programs.
- B. Credits shall be made to this account for amounts transferred to construction accounts. These amounts shall be computed on the basis of direct labor hours.

Engineering Expense.

A. This account shall include costs incurred in the general engineering of the telecommunications plant which are not directly chargeable to an undertaking or project. This includes developing input to the fundamental planning process, performing preliminary work or advance planning in connection with potential undertakings, and performing special studies of an engineering nature.

B. Credits shall be made to this account for amounts transferred to construction accounts. These amounts shall be computed on the basis of direct labor hours.

Access Expense.

A. This account shall include amounts paid by interexchange carriers or other exchange carriers to another exchange carrier for the provision of carrier's carrier access.

B. Subsidiary record categories shall be maintained in order that the entity may report interstate and intrastate carrier's carrier expense.

Depreciation Expense.

A. This account shall include the depreciation expense of capitalized costs of the plant.

B. This account shall include the depreciation expense of capitalized costs included in Property held for future telecommunications use.

C. Subsidiary records shall be maintained so as to show the character of the amounts contained in this account.

Amortization Expenses.

A. This account shall include only the amortization of costs included in the plant accounts.

B. This account shall include the amortization of costs included in Intangibles.

C. This account shall include only the amortization of costs included in Telecommunications plant adjustment.

D. This account shall also include lump-sum write offs of amounts of plant acquisition adjustment.

E. Subsidiary records shall be maintained so as to show the character of the amounts contained in this account.

Other Nonspecific Operating Expenses.

A. This account shall include expenses associated with other nonspecific operations not provided for elsewhere.

B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different nonspecific operation expenses.

Product Management and Sales.

A. Costs incurred in performing administrative activities related to marketing products and services. This includes competitive analysis, product and service identification and specification, test market planning, demand forecasting, product life cycle analysis, pricing analysis, and identification and establishment of distribution channels.

B. Costs incurred in selling products and services. This includes determination of individual customer needs, development and presentation of customer proposals, sales order preparation and handling, and preparation of sales records.

Product Advertising.

This account shall include costs incurred in developing and implementing promotional strategies to stimulate the purchase of products and services. This excludes nonproduct-related advertising, such as corporate image, stock and bond issue and employment advertisements, which shall be included in the appropriate functional accounts.

Call Completion Services.

This account shall include costs incurred in helping customers place and complete calls, except directory assistance. This includes handling and recording; intercept; quoting rates, time and charges; and all other activities involved in the manual handling of calls.

Number Services.

This account shall include costs incurred in providing customer number and classified listings. This includes preparing or purchasing, compiling, and disseminating those listings through directory assistance or other means.

Customer Services.

A. This account shall include costs incurred in establishing and servicing customer accounts. This includes:

- (1) Initiating customer service orders and records;
- (2) Maintaining and billing customer accounts;
- (3) Collecting and investigating customer accounts, including collecting revenues, reporting receipts, administering collection treatment, and handling contacts with customers regarding adjustments of bills;
- (4) Collecting and reporting pay station receipts; and
- (5) Instructing customers in the use of products and services.

B. This account shall also include amounts paid by interexchange carriers or other exchange carriers to another exchange carrier for billing and collection services.

Subsidiary record categories shall be maintained in order that the entity may separately report interstate and intrastate amounts.

Other Customer Operating Expense.

A. This account shall include expenses associated with other customer operating expenses not provided for elsewhere.

B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different customer operating expenses.

Executive and Planning.

This account shall include costs incurred in the provision of executive and planning services as follows:

- A. Formulating corporate policy and in providing overall administration and management. Included are the pay, fees and expenses of boards or similar policy boards and all board-designated officers of the company and their office staffs, e.g., secretaries and staff assistants.
- B. Developing and evaluating long-term courses of action for the future operations. This includes performing corporate organization and integrated long-range planning, including management studies, options and contingency plans, and economic strategic analysis.
- C. Maintaining relations with government, regulators, other companies and the general public. This includes:
 - (1) Reviewing existing or pending legislation;
 - (2) Preparing and presenting information for regulatory purposes, including tariff and service cost filings, and obtaining radio licenses and construction permits;
 - (3) Performing public relations and non-product-related corporate image advertising activities;
 - (4) Administering relations, including negotiating contracts, with telecommunications companies and other utilities, businesses, and industries. This excludes sales contracts; and
 - (5) Administering investor relations.
- D. Providing legal services: This includes conducting and coordinating litigation, providing guidance on regulatory and labor matters, preparing, reviewing and filing patents and contracts and interpreting legislation. Also included are court costs, filing fees, and the costs of outside counsel, depositions, transcripts and witnesses.
- E. Making planned search or critical investigation aimed at discovery of new knowledge. It also includes translating research findings into a plan or design for a new product or process or for a significant improvement to an existing product or process, whether intended for sale or use. This excludes making routine alterations to existing products, processes, and other ongoing operations even though those alterations may represent improvements.

General and Administrative.

This account shall include costs incurred in the provision of general and administrative services as follows:

- A. Providing accounting and financial services. Accounting services include payroll and disbursements, property accounting, capital recovery, regulatory accounting, non-customer billing, tax accounting, internal and external auditing, capital and operating budget analysis and control, and general accounting. Financial services include banking operations, cash management, benefit investment fund management (including actuarial services), securities management, debt trust administration, corporate financial planning and analysis, and internal cashier services.
- B. Performing personnel administration activities. This includes:
 - (1) Equal Employment Opportunity and Affirmative Action Programs;
 - (2) Employee data for forecasting, planning and reporting;
 - (3) General employment services;
 - (4) Occupational medical services;
 - (5) Job analysis and salary programs;
 - (6) Labor relations activities;
 - (7) Personnel development and staffing services, including counseling, career planning, promotion and transfer programs;
 - (8) Personnel policy development;
 - (9) Employee communications;
 - (10) Benefit administration;
 - (11) Employee activity programs;
 - (12) Employee safety programs; and
 - (13) Nontechnical training course development and presentation.
- C. Planning and maintaining application systems and databases for general purpose computers.
- D. Procuring material and supplies, including office supplies. This includes analyzing and evaluating suppliers' products, selecting appropriate suppliers, negotiating supply contracts, placing purchase orders, expediting and controlling orders placed for material, developing standards for material purchased and administering vendor or user claims.
- E. Performing general administrative activities not directly charged to the user, and not provided elsewhere. This includes providing general reference libraries, food services (e.g., cafeterias, lunch rooms and vending facilities), archives, general security investigation services, operating official private branch exchanges in the conduct of the business, and telecommunications and mail services. Also included are payments in settlement of accident and damage claims, insurance premiums for protection against losses and damages, direct benefit payments to or on behalf of retired and separated employees, accident and sickness disability payments, supplemental payments to employees while in governmental service, death payments, and other miscellaneous costs of a corporate nature. This account excludes the cost of office services, which are to be included in the accounts appropriate for the activities supported.

Provisions For Uncollectible Notes Receivable.

This account shall be charged with amounts concurrently credited to Receivables.

Other Corporate Operating Expense.

- A. This account shall include expenses associated with other corporate operating expenses not provided for elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different corporate operating expenses.

Incidental or Peripheral Operating Income.

This account shall be used to record the results of transactions, events or circumstances which are incidental or peripheral to the operations of the company. It shall be used to record all items of an operating nature such as incidental work performed for others not provided for elsewhere. Whenever practicable the inflows and outflows associated with a transaction, event or circumstances shall be matched and the result shown as a net gain or loss. This account shall include the following:

- A. Profits realized from custom work (construction) performed for others incident to the company's telecommunications operations. This includes profits from the incidental performance of construction activities (including associated engineering and design) for others which are similar in nature to those activities which are performed by the company in constructing its own telecommunications plant facilities. The records supporting the entries in this account for income and custom work shall be maintained with sufficient particularity to identify separately the revenue and costs associated with each undertaking.
- B. Return on investment for the use of property, plant, and equipment to provide products and services.
- C. All gains and losses resulting from the exchange of foreign currency. Realized gains or losses shall be measured based on the exchange rate in effect on the transaction date. Unrealized gains or losses shall be measured based on the exchange rate in effect at the balance sheet date.
- D. Gains or losses resulting from the disposition of land or artworks.
- E. Charges or credits, as appropriate, to record the results of transactions, events or circumstances which are of an operational nature, but occur irregularly or are peripheral to the operations of the company and not provided for elsewhere.
- F. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different incidental or peripheral operating income.

Incidental or Peripheral Operating Expenses.

This account shall be used to record the expenses associated with the incidental or peripheral operating income.

- A. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different incidental or peripheral operating expenses.

Other Operating Income.

- A. This account shall include income or losses associated with other operating revenues not provided for elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may report the amounts of different operating revenues.

Other Operating Expenses.

- A. This account shall include expenses associated with other operating revenues not provided for elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may report the amounts of different operating expenses.

Operating Federal Income Taxes.

- A. This account shall be charged and Taxes Accrued shall be credited for the amount of Federal Income Taxes for the current period. This account shall also reflect subsequent adjustments to amounts previously charged.
- B. Taxes should be accrued each month on an estimated basis and adjustments made as later data becomes available.
- C. Companies that adopt the flow-through method of accounting for investment tax credits shall reduce the calculated provision in this account by the entire amount of the credit realized during the year. Tax credits, other than investment tax credits, if normalized, shall be recorded consistent with the accounting for investment tax credits.
- D. No entries shall be made to this account to reflect interperiod tax allocations.

Operating State and Local Income Taxes.

- A. This account shall be charged and Taxes Accrued shall be credited for the amount of state and local income taxes for the current period. This account shall also reflect subsequent adjustments to amounts previously charged.
- B. Taxes should be accrued each month on an estimated basis and adjustments made as later data becomes available.
- C. Companies that adopt the flow-through method of accounting for investment tax credits shall reduce the calculated provision in this account by the entire amount of the credit realized during the year. Tax credits, other than investment tax credits, if normalized, shall be recorded consistent with the accounting for investment tax credits.
- D. No entries shall be made to this account to reflect interperiod tax allocations.

Other Operating Taxes.

- A. This account shall be charged and Taxes Accrued, shall be credited for all taxes, other than Federal, state and local income taxes and payroll related taxes, related to operations applicable to current periods. Among the items includable in this account are property, gross receipts, franchise and capital stock taxes; this account shall also reflect subsequent adjustments to amounts previously charged.
- B. Special assessments for street and other improvements and special benefit taxes, such as water taxes and the like, shall be included in the operating expense accounts or investment accounts, as may be appropriate.
- C. Discounts allowed for prompt payment of taxes shall be credited to the account to which the taxes are chargeable.
- D. Interest on tax assessments which are not paid when due shall be included in Other Interest.
- E. Taxes paid by the company under tax-free covenants on indebtedness shall be charged to Other Nonoperating Taxes.
- F. Sales and use taxes shall be accounted for, so far as practicable, as part of the cost of the items to which the taxes relate.
- G. Taxes on rented telecommunications plant which are borne by the lessee shall be credited by the owner to Miscellaneous revenue, and shall be charged by the lessee to the appropriate Plant Specific Operations Expense account.
- H. This account shall include all other operating taxes not provided for elsewhere.
- I. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different operating taxes.

Operating Investment Tax Credits.

- A. This account shall be charged and Investment Tax Credits, shall be credited with investment tax credits generated from qualified expenditures related to operations which the company defers rather than recognizes currently in income.
- B. This account shall be credited and Investment Tax Credits shall be charged with the amortization of each year's investment tax credits included in such accounts relating to amortization of previously deferred tax credits of operating property, the amortization of which does not serve to reduce costs of service. Such amortization shall be determined with reference to the period of time used for computing book depreciation on the property with respect to which the tax credits relate.

Provision for Deferred Operating Taxes.

- A. This account shall be charged or credited, as appropriate, with contra entries recorded to Current and Noncurrent Deferred Taxes.
- B. Subsidiary record categories shall be maintained to distinguish between property and nonproperty related deferrals and so that the company may separately report that amounts contained herein that relate to different taxes.

Nonoperating Income.

This account shall be used to record the results of transactions, events and circumstances affecting the company during a period and which are not operational in nature. This account shall include such items that relate to revenue or income.

- A. Dividends on investments, which is the property of the company, whether such stock is owned by the company and held in its treasury, or deposited in trust including sinking or other funds, or otherwise controlled.
- B. Dividends received and receivable from affiliated companies accounted for on the equity method shall be included in Other Noncurrent Assets, as a reduction of the carrying value of the investments.
- C. For each month the applicable amount requisite to extinguish, during the interval between the date of acquisition and date of maturity, the difference between the purchase price and the par value of securities owned or held in sinking or other funds, the income from which is includable in this account. Amounts thus credited or charged shall be concurrently included in the accounts in which the securities are carried.
- D. Gains or losses resulting from the disposition on nonoperating plant.
- E. All other items of income and gains or losses from activities not specifically provided for elsewhere, including representative items such as:
- (1) Fees collected in connection with the exchange of coupon bonds for registered bonds;
 - (2) Gains or losses realized on the sale of temporary cash investments or marketable equity securities;
 - (3) Net unrealized losses on investments in current marketable equity securities;
 - (4) Write-downs or write-offs of the book costs of investment in equity securities due to permanent impairment;
 - (5) The revenue from property, plant, and equipment, the cost of which is includable in Nonoperating plant.
 - (6) Gains or losses of nonoperating nature arising from foreign currency exchange or translation; and
- F. This account shall include revenue associated with other nonoperating services not provided for elsewhere.
- G. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different nonoperating income or losses.

Nonoperating Expenses.

This account shall include expenses associated with nonoperating income.

- A. Interest on securities, including notes and other evidences of indebtedness, which are the property of the company, whether such securities are owned by the company and held in its treasury, or deposited in trust including sinking or other funds, or otherwise controlled. It shall also include interest on cash bank balances, certificates of deposits, open accounts, and other analogous items.
- B. All other items related to expenses not provided for elsewhere, including representative items such as:
- (1) Gains or losses from the extinguishment of debt made to satisfy sinking fund requirements;
 - (2) Amortization of goodwill;
 - (3) Company's share of the earnings or losses of affiliated companies accounted for on the equity method;
 - (4) The expenses (including depreciation, amortization and insurance) of property, plant, and equipment, the cost of which is includable in Nonoperating plant.
 - (5) Lobbying includes expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or ordinances, or approval, modification, or revocation of franchises, or for the purpose of influencing the decisions of public officials. This also includes advertising, gifts, honoraria, and political contributions. This does not include such expenditures which are directly related to communications with and appearances before governmental bodies in connection with the reporting utility's existing or proposed operations;
 - (6) Contributions for charitable, social or community welfare purposes;
 - (7) Membership fees and dues in social, service and recreational or athletic clubs and organizations;
 - (8) Penalties and fines paid on account of violations of statutes. This account shall also include penalties and fines paid on account of violations of U.S. antitrust statutes, including judgements and payments in settlement of civil and criminal suits alleging such violations; and
 - (5) Abandoned construction projects.
- C. Cash discounts on bills for material purchased shall not be included in this account.
- D. This account shall include expenses associated with other nonoperating services not provided for elsewhere.
- E. Subsidiary record categories shall be maintained in order that the entity may report the amounts of different nonoperating expenses.

Nonoperating Federal Income Taxes.

- A. This account shall be charged and Taxes Accrued, shall be credited for the amount of nonoperating Federal income taxes for the current period. This account shall also reflect subsequent adjustments to amounts previously charged.
- B. Taxes should be accrued each month on an estimated basis and adjustments made as later data becomes available.
- C. Companies that adopt the flow-through method of accounting for investment tax credits shall reduce the calculated provision in this account by the entire amount of the credit realized during the year. Tax credits, other than investment tax credits, if normalized, shall be recorded consistent with the accounting for investment tax credits.
- D. No entries shall be made to this account to reflect interperiod tax allocations.

Nonoperating State and Local Taxes.

- A. This account shall be charged and Taxes Accrued shall be credited for the amount of nonoperating state and local income taxes for the current period. This account shall also reflect subsequent adjustments to amounts previously charged.
- B. Taxes should be accrued each month on an estimated basis and adjustments made as later data becomes available.
- C. Companies that adopt the flow-through method of accounting for investment tax credits shall reduce the calculated provision in this account by the entire amount of the credit realized during the year. Tax credits, other than investment tax credits, if normalized, shall be recorded consistent with the accounting for investment tax credits.
- D. No entries shall be made to this account to reflect interperiod tax allocations.

Other Nonoperating Taxes.

- A. This account shall be charged and Taxes Accrued, shall be credited for all nonoperating taxes, other than Federal, state and local income taxes and payroll related taxes, related to operations applicable to current periods. Among the items includable in this account are property, gross receipts, franchise and capital stock taxes; this account shall also reflect subsequent adjustments to amounts previously charged.
- B. This account shall include all other nonoperating taxes not provided for elsewhere.
- C. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different operating taxes.

Nonoperating Investment Tax Credits.

- A. This account shall be charged and Investment Tax Credits, shall be credited with investment tax credits generated from qualified expenditures related to other operations which the company defers rather than recognizes currently in income.
- B. This account shall be credited and Investment Tax Credits shall be charged with the amortization of each year's investment tax credits included in such accounts relating to amortization of previously deferred tax credits of nonoperating property, the amortization of which does not serve to reduce costs of service. Such amortization shall be determined with reference to the period of time used for computing book depreciation on the property with respect to which the tax credits relate.

Provisions for Deferred Nonoperating Taxes.

- A. This account shall be charged or credited with contra entries recorded to Current and Noncurrent Deferred Nonoperating Taxes.
- B. Subsidiary record categories shall be maintained to distinguish between property and nonproperty related deferrals and so that the company may separately report that amounts contained herein that relate to different taxes.

Interest on Long Term Debt.

- A. This account shall include the current accruals of interest on all classes of funded debt the principal of which is includable in Long term debt. It shall also include the interest on funded debt the maturity of which has been extended by specific agreement. This account shall be kept so that the interest on each class of funded debt may be shown separately in the annual reports to this Commission.
- B. These accounts shall not include charges for interest on funded debt issued or assumed by the company and held by or for it, whether pledged as collateral or held in its treasury, in special deposits or in sinking or other funds.
- C. Interest expressly provided for and included in the face amount of securities issued shall be charged at the time of issuance to Prepayments, and cleared to this account as the term expires to which the interest applies.
- D. This account shall also include monthly amortization of balances in Long-term debt.
- E. This account shall include the interest portion of each capital lease payment.
- F. This account shall include the monthly amortization of the balances in Other noncurrent assets.
- G. This account shall include all interest deductions not provided for elsewhere, e.g., discount, premium, and expense on notes maturing one year or less from date of issue.
- H. A list of representative items of indebtedness, the interest on which is chargeable to this account, follows: (1) Advances from affiliated companies; (2) Advances from nonaffiliated companies and other liabilities; (3) Assessments for public improvements past due; (4) Bond coupons, matured and unpaid; (5) Claims and judgments; (6) Customers' deposits; (7) Funded debt mature, to which a definite agreement as to extension has not been made; (8) Notes payable on demand or maturing one year or less from date of issue; (9) Open accounts; (10) Tax assessments, past due; and (11) Discount, premium, and issuance expense of notes maturing one year or less from date of issue.

Other Interest.

- A. This account shall include interest associated with other interest items not provided for elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different interest items.

Extraordinary Items

- A. This account is intended to segregate the effects of events or transactions that are extraordinary. Extraordinary events and transactions are distinguished by both their unusual nature and by the infrequency of their occurrence, taking into account the environment in which the company operates. This account shall also include the related income tax effect of the extraordinary items.
- B. This account shall be credited and/or charged with nontypical, noncustomary and infrequently recurring gains and/or losses which would significantly distort the current year's income computed before such extraordinary items, if reported other than as extraordinary items.
- C. This account shall be charged or credited and Taxes Accrued, shall be credited or charged for all current tax effects of extraordinary items.
- D. This account shall also be charged or credited, as appropriate, with a contra amount recorded to Current or Noncurrent Deferred Nonoperating Taxes for the tax effects of extraordinary items that have been deferred.

Other Related Items.

- A. This account shall include any items associated with or considered extraordinary that is not provided for elsewhere.
- B. Subsidiary record categories shall be maintained in order that the entity may separately report the amounts of different reported items.

Nebraska Schedule 14-T - Detail Net Book Personal Property

For Use By Telecommunications Entities - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2019

Name of Business		Address of Business		City		State	Company Number
Asset Class	Line Number	Account Title	Year Placed In Service	Adjusted Basis for Operating Property	Recovery Period	Depreciation Factor	Net Book Taxable Value
00.22	1	Vehicles	2018		5	85.00%	
	2		2017		5	59.50%	
	3		2016		5	41.65%	
	4		2015		5	24.99%	
	5		2014		5	8.33%	
	6		Fully Depreciated		5	0.00%	
	7	Total Vehicles					
00.21	8	Aircraft	2018		5	85.00%	
	9		2017		5	59.50%	
	10		2016		5	41.65%	
	11		2015		5	24.99%	
	12		2014		5	8.33%	
	13		Fully Depreciated		5	0.00%	
	14	Total Aircraft					
00.11	15	Tools and Other Work Equipment *Equipment that is not an integral part of other assets or used to provide telephonic services	2018		7	89.29%	
	16		2017		7	70.16%	
	17		2016		7	55.13%	
	18		2015		7	42.88%	
	19		2014		7	30.63%	
	20		2013		7	18.38%	
	21		2012		7	6.13%	
	22		Fully Depreciated		7	0.00%	
	23	Total Tools and Other Work Equip					
00.11	24	Furniture and Artwork	2018		7	89.29%	
	25		2017		7	70.16%	
	26		2016		7	55.13%	
	27		2015		7	42.88%	
	28		2014		7	30.63%	
	29		2013		7	18.38%	
	30		2012		7	6.13%	
	31		Fully Depreciated		7	0.00%	
	32	Total Furniture and Artwork					
00.11	33	Office Equipment	2018		7	89.29%	
	34		2017		7	70.16%	
	35		2016		7	55.13%	
	36		2015		7	42.88%	
	37		2014		7	30.63%	
	38		2013		7	18.38%	
	39		2012		7	6.13%	
	40		Fully Depreciated		7	0.00%	
	41	Total Office Equipment					
00.12	42	General Purpose Computers	2018		5	85.00%	
	43		2017		5	59.50%	
	44		2016		5	41.65%	
	45		2015		5	24.99%	
	46		2014		5	8.33%	
	47		Fully Depreciated		5	0.00%	
	48	Total Gen. Purpose Computers					
00.11	49	Other Land and Support Assets *Equipment that is not an integral part of other assets or used to provide telephonic services	2018		7	89.29%	
	50		2017		7	70.16%	
	51		2016		7	55.13%	
	52		2015		7	42.88%	
	53		2014		7	30.63%	
	54		2013		7	18.38%	
	55		2012		7	6.13%	
	56		Fully Depreciated		7	0.00%	
	57	Total Other Land and Sup. Asts.					

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48.12	58	Non-Digital Switching	2018		10	92.50%	
	59		2017		10	78.62%	
	60		2016		10	66.83%	
	61		2015		10	56.81%	
	62		2014		10	48.07%	
	63		2013		10	39.33%	
	64		2012		10	30.59%	
	65		2011		10	21.85%	
	66		2010		10	13.11%	
	67		2009		10	4.37%	
	68		Fully Depreciated		10	0.00%	
	69	Total Non-Digital Switching					
48.12	70	Digital Electronic Switching	2018		10	92.50%	
	71	*Does not include computer-based telephone central office switching equipment included in class 48.121	2017		10	78.62%	
	72		2016		10	66.83%	
	73		2015		10	56.81%	
	74		2014		10	48.07%	
	75		2013		10	39.33%	
	76		2012		10	30.59%	
	77		2011		10	21.85%	
	78		2010		10	13.11%	
	79		2009		10	4.37%	
	80		Fully Depreciated		10	0.00%	
48.121	81	Digital Electronic Switching	2018		5	85.00%	
	82	*Includes Equipment whose functions are those of a computer or peripheral equipment	2017		5	59.50%	
	83		2016		5	41.65%	
	84		2015		5	24.99%	
	85		2014		5	8.33%	
	86		Fully Depreciated		5	0.00%	
	87	Total Digital Elect. Switching					
48.12	88	Operator Systems	2018		10	92.50%	
	89	*Does not include computer-based telephone central office switching equipment included in class 48.121	2017		10	78.62%	
	90		2016		10	66.83%	
	91		2015		10	56.81%	
	92		2014		10	48.07%	
	93		2013		10	39.33%	
	94		2012		10	30.59%	
	95		2011		10	21.85%	
	96		2010		10	13.11%	
	97		2009		10	4.37%	
	98		Fully Depreciated		10	0.00%	
48.121	99	Operator Systems	2018		5	85.00%	
	100	*Includes Equipment whose functions are those of a computer or peripheral equipment	2017		5	59.50%	
	101		2016		5	41.65%	
	102		2015		5	24.99%	
	103		2014		5	8.33%	
	104		Fully Depreciated		5	0.00%	
	105	Total Operator Systems					

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48.12	106	Radio Systems	2018		10	92.50%	
	107	*Does not include computer-based telephone central office switching equipment included in class 48.121	2017		10	78.62%	
	108		2016		10	66.83%	
	109		2015		10	56.81%	
	110		2014		10	48.07%	
	111		2013		10	39.33%	
	112		2012		10	30.59%	
	113		2011		10	21.85%	
	114		2010		10	13.11%	
	115		2009		10	4.37%	
	116		Fully Depreciated		10	0.00%	
48.121	117	Radio Systems	2018		5	85.00%	
	118	*Includes Equipment whose functions are those of a computer or peripheral equipment	2017		5	59.50%	
	119		2016		5	41.65%	
	120		2015		5	24.99%	
	121		2014		5	8.33%	
	122		Fully Depreciated		5		
	123	Total Radio Systems					
48.12	124	Circuit Equipment	2018		10	92.50%	
	125	*Does not include computer-based telephone central office switching equipment included in class 48.121	2017		10	78.62%	
	126		2016		10	66.83%	
	127		2015		10	56.81%	
	128		2014		10	48.07%	
	129		2013		10	39.33%	
	130		2012		10	30.59%	
	131		2011		10	21.85%	
	132		2010		10	13.11%	
	133		2009		10	4.37%	
	134		Fully Depreciated		10	0.00%	
48.121	135	Circuit Equipment	2018		5	85.00%	
	136	*Includes Equipment whose functions are those of a computer or peripheral equipment	2017		5	59.50%	
	137		2016		5	41.65%	
	138		2015		5	24.99%	
	139		2014		5	8.33%	
	140		Fully Depreciated		5	0.00%	
	141	Total Circuit Equipment					
48.12	142	Other Central Office	2018		10	92.50%	
	143	*Does not include computer-based telephone central office switching equipment included in class 48.121	2017		10	78.62%	
	144		2016		10	66.83%	
	145		2015		10	56.81%	
	146		2014		10	48.07%	
	147		2013		10	39.33%	
	148		2012		10	30.59%	
	149		2011		10	21.85%	
	150		2010		10	13.11%	
	151		2009		10	4.37%	
	152		Fully Depreciated		10	0.00%	
48.121	153	Other Central Office	2018		5	85.00%	
	154	*Includes Equipment whose functions are those of a computer or peripheral equipment	2017		5	59.50%	
	155		2016		5	41.65%	
	156		2015		5	24.99%	
	157		2014		5	8.33%	
	158		Fully Depreciated		5	0.00%	
	159	Total Other Central Office					

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48.13	160	Station Apparatus	2018		7	89.29%		
	161		2017		7	70.16%		
	162		2016		7	55.13%		
	163		2015		7	42.88%		
	164		2014		7	30.63%		
	165		2013		7	18.38%		
	166		2012		7	6.13%		
	167		Fully Depreciated		7	0.00%		
		168	Total Station Apparatus					
48.14	169	Customer Premises Wiring	2018		15	95.00%		
	170		2017		15	85.50%		
	171		2016		15	76.95%		
	172		2015		15	69.25%		
	173		2014		15	62.32%		
	174		2013		15	56.09%		
	175		2012		15	50.19%		
	176		2011		15	44.29%		
	177		2010		15	38.38%		
	178		2009		15	32.48%		
	179		2008		15	26.57%		
	180		2007		15	20.67%		
	181		2006		15	14.76%		
	182		2005		15	8.86%		
	183		2004		15	2.95%		
	184	Fully Depreciated		15	0.00%			
	185	Total Customer Prem. Wiring						
48.13	186	Large Private Branch Exchange	2018		7	89.29%		
	187		2017		7	70.16%		
	188		2016		7	55.13%		
	189		2015		7	42.88%		
	190		2014		7	30.63%		
	191		2013		7	18.38%		
	192		2012		7	6.13%		
	193	Fully Depreciated		7	0.00%			
	194	Total Large Private Branch Exch.						
48.13	195	Public Telephone Terminal Equip.	2018		7	89.29%		
	196		2017		7	70.16%		
	197		2016		7	55.13%		
	198		2015		7	42.88%		
	199		2014		7	30.63%		
	200		2013		7	18.38%		
	201		2012		7	6.13%		
	202	Fully Depreciated		7	0.00%			
	203	Total Public Tele. Terminal Equip.						
48.13	204	Other Terminal Equipment	2018		7	89.29%		
	205		2017		7	70.16%		
	206		2016		7	55.13%		
	207		2015		7	42.88%		
	208		2014		7	30.63%		
	209		2013		7	18.38%		
	210		2012		7	6.13%		
	211	Fully Depreciated		7	0.00%			
	212	Total Other Terminal Equipment						
48.13	213	Other Information Origin./Term.	2018		7	89.29%		
	214		2017		7	70.16%		
	215		2016		7	55.13%		
	216		2015		7	42.88%		
	217		2014		7	30.63%		
	218		2013		7	18.38%		
	219		2012		7	6.13%		
	220	Fully Depreciated		7	0.00%			
	221	Total Other Infor. Origin./Term.						

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48.14	222	Poles	2018		15	95.00%	
	223		2017		15	85.50%	
	224		2016		15	76.95%	
	225		2015		15	69.25%	
	226		2014		15	62.32%	
	227		2013		15	56.09%	
	228		2012		15	50.19%	
	229		2011		15	44.29%	
	230		2010		15	38.38%	
	231		2009		15	32.48%	
	232		2008		15	26.57%	
	233		2007		15	20.67%	
	234		2006		15	14.76%	
	235		2005		15	8.86%	
	236		2004		15	2.95%	
				Fully Depreciated		15	0.00%
	238	Total Poles					
48.14	239	Antenna Systems	2018		15	95.00%	
	240		2017		15	85.50%	
	241		2016		15	76.95%	
	242		2015		15	69.25%	
	243		2014		15	62.32%	
	244		2013		15	56.09%	
	245		2012		15	50.19%	
	246		2011		15	44.29%	
	247		2010		15	38.38%	
	248		2009		15	32.48%	
	249		2008		15	26.57%	
	250		2007		15	20.67%	
	251		2006		15	14.76%	
	252		2005		15	8.86%	
	253		2004		15	2.95%	
				Fully Depreciated		15	0.00%
	255	Total Antenna Systems					
48.14	256	Towers	2018		15	95.00%	
	257		2017		15	85.50%	
	258		2016		15	76.95%	
	259		2015		15	69.25%	
	260		2014		15	62.32%	
	261		2013		15	56.09%	
	262		2012		15	50.19%	
	263		2011		15	44.29%	
	264		2010		15	38.38%	
	265		2009		15	32.48%	
	266		2008		15	26.57%	
	267		2007		15	20.67%	
	268		2006		15	14.76%	
	269		2005		15	8.86%	
	270		2004		15	2.95%	
				Fully Depreciated		15	0.00%
	272	Total Towers					

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48.14	273	Cell Site Equipment	2018		15	95.00%	
	274	*Does not include computer-based telephone central office switching equipment included in class 48.121	2017		15	85.50%	
	275		2016		15	76.95%	
	276		2015		15	69.25%	
	277		2014		15	62.32%	
	278		2013		15	56.09%	
	279		2012		15	50.19%	
	280		2011		15	44.29%	
	281		2010		15	38.38%	
	282		2009		15	32.48%	
	283		2008		15	26.57%	
	284		2007		15	20.67%	
	285		2006		15	14.76%	
	286		2005		15	8.86%	
	287		2004		15	2.95%	
	288		Fully Depreciated		15	0.00%	
	48.121	289	Cell Site Equipment	2018		5	85.00%
290		*Includes Equipment whose functions are those of a computer or peripheral equipment	2017		5	59.50%	
291			2016		5	41.65%	
292			2015		5	24.99%	
293			2014		5	8.33%	
294			Fully Depreciated		5	0.00%	
	295	Total Cell Site Equipment					
48.14	296	Aerial Cable	2018		15	95.00%	
	297		2017		15	85.50%	
	298		2016		15	76.95%	
	299		2015		15	69.25%	
	300		2014		15	62.32%	
	301		2013		15	56.09%	
	302		2012		15	50.19%	
	303		2011		15	44.29%	
	304		2010		15	38.38%	
	305		2009		15	32.48%	
	306		2008		15	26.57%	
	307		2007		15	20.67%	
	308		2006		15	14.76%	
	309		2005		15	8.86%	
	310		2004		15	2.95%	
	311	Fully Depreciated		15	0.00%		
	312	Total Aerial Cable					
48.14	313	Underground Cable	2018		15	95.00%	
	314		2017		15	85.50%	
	315		2016		15	76.95%	
	316		2015		15	69.25%	
	317		2014		15	62.32%	
	318		2013		15	56.09%	
	319		2012		15	50.19%	
	320		2011		15	44.29%	
	321		2010		15	38.38%	
	322		2009		15	32.48%	
	323		2008		15	26.57%	
	324		2007		15	20.67%	
	325		2006		15	14.76%	
	326		2005		15	8.86%	
	327		2004		15	2.95%	
	328	Fully Depreciated		15	0.00%		
	329	Total Underground Cable					

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48.14	330	Buried Cable	2018		15	95.00%	
	331		2017		15	85.50%	
	332		2016		15	76.95%	
	333		2015		15	69.25%	
	334		2014		15	62.32%	
	335		2013		15	56.09%	
	336		2012		15	50.19%	
	337		2011		15	44.29%	
	338		2010		15	38.38%	
	339		2009		15	32.48%	
	340		2008		15	26.57%	
	341		2007		15	20.67%	
	342		2006		15	14.76%	
	343		2005		15	8.86%	
	344		2004		15	2.95%	
	345		Fully Depreciated		15	0.00%	
	346	Total Buried Cable					
48.33	347	Submarine and Deep Sea Cable	2018		20	96.25%	
	348		2017		20	89.03%	
	349		2016		20	82.35%	
	350		2015		20	76.18%	
	351		2014		20	70.46%	
	352		2013		20	65.18%	
	353		2012		20	60.29%	
	354		2011		20	55.77%	
	355		2010		20	51.31%	
	356		2009		20	46.85%	
	357		2008		20	42.38%	
	358		2007		20	37.92%	
	359		2006		20	33.46%	
	360		2005		20	29.00%	
	361		2004		20	24.54%	
	362		2003		20	20.08%	
	363		2002		20	15.62%	
	364		2001		20	11.15%	
	365		2000		20	6.69%	
	366		1999		20	2.23%	
	367		Fully Depreciated		20	0.00%	
	368	Total Sub. and Deep Sea Cable					
48.14	369	Intrabuilding Network Cable	2018		15	95.00%	
	370		2017		15	85.50%	
	371		2016		15	76.95%	
	372		2015		15	69.25%	
	373		2014		15	62.32%	
	374		2013		15	56.09%	
	375		2012		15	50.19%	
	376		2011		15	44.29%	
	377		2010		15	38.38%	
	378		2009		15	32.48%	
	379		2008		15	26.57%	
	380		2007		15	20.67%	
	381		2006		15	14.76%	
	382		2005		15	8.86%	
	383		2004		15	2.95%	
	384		Fully Depreciated		15	0.00%	
	385	Total Intrabld. Network Cable					

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48.14	386	Aerial Wire	2018		15	95.00%	
	387		2017		15	85.50%	
	388		2016		15	76.95%	
	389		2015		15	69.25%	
	390		2014		15	62.32%	
	391		2013		15	56.09%	
	392		2012		15	50.19%	
	393		2011		15	44.29%	
	394		2010		15	38.38%	
	395		2009		15	32.48%	
	396		2008		15	26.57%	
	397		2007		15	20.67%	
	398		2006		15	14.76%	
	399		2005		15	8.86%	
	400		2004		15	2.95%	
	401		Fully Depreciated		15	0.00%	
	402	Total Aerial Wire					
48.14	403	Conduit System	2018		15	95.00%	
	404		2017		15	85.50%	
	405		2016		15	76.95%	
	406		2015		15	69.25%	
	407		2014		15	62.32%	
	408		2013		15	56.09%	
	409		2012		15	50.19%	
	410		2011		15	44.29%	
	411		2010		15	38.38%	
	412		2009		15	32.48%	
	413		2008		15	26.57%	
	414		2007		15	20.67%	
	415		2006		15	14.76%	
	416		2005		15	8.86%	
	417		2004		15	2.95%	
	418		Fully Depreciated		15	0.00%	
	419	Total Conduit System					
48.12/48.31	420	Power Generation Equip. and Batteries	2018		10	92.50%	
	421		2017		10	78.62%	
	422		2016		10	66.83%	
	423		2015		10	56.81%	
	424		2014		10	48.07%	
	425		2013		10	39.33%	
	426		2012		10	30.59%	
	427		2011		10	21.85%	
	428		2010		10	13.11%	
	429		2009		10	4.37%	
	430		Fully Depreciated		10	0.00%	
	431	Total Power Gen. Equip. and Batts.					

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48.12	432	Data Processing	2018		10	92.50%		
	433	*Does not include computer-based telephone central office switching equipment included in class 48.121	2017		10	78.62%		
	434		2016		10	66.83%		
	435		2015		10	56.81%		
	436		2014		10	48.07%		
	437		2013		10	39.33%		
	438		2012		10	30.59%		
	439		2011		10	21.85%		
	440		2010		10	13.11%		
	441		2009		10	4.37%		
	442		Fully Depreciated		10	0.00%		
	48.121	443	Data Processing	2018		5	85.00%	
444		*Includes Equipment whose functions are those of a computer or peripheral equipment	2017		5	59.50%		
445			2016		5	41.65%		
446			2015		5	24.99%		
447			2014		5	8.33%		
448		Fully Depreciated		5	0.00%			
	449	Total Data Processing						
48.14	450	Other Cables and Wire Facilities	2018		15	95.00%		
	451		2017		15	85.50%		
	452		2016		15	76.95%		
	453		2015		15	69.25%		
	454		2014		15	62.32%		
	455		2013		15	56.09%		
	456		2012		15	50.19%		
	457		2011		15	44.29%		
	458		2010		15	38.38%		
	459		2009		15	32.48%		
	460		2008		15	26.57%		
	461		2007		15	20.67%		
	462		2006		15	14.76%		
	463		2005		15	8.86%		
	464		2004		15	2.95%		
	465		Fully Depreciated		15	0.00%		
	466	Total Other Cable and Wire Facilities						
	467	Network Software *Most network or operational software is attached and is part of the assets listed above. This account is for any additional software that is not attached to an asset listed above	2018		5	85.00%		
	468		2017		5	59.50%		
	469		2016		5	41.65%		
	470		2015		5	24.99%		
	471		2014		5	8.33%		
	472		Fully Depreciated		5	0.00%		
	473	Total Network Software						
	474	Total Tangible Personal Property						

Nebraska Schedule 14-T - Detail Net Book Personal Property

For Use By Telecommunications Entities - Tangible Personal Property

System Wide Nebraska Adjusted Basis

Form 43

Tax Year

2019

Name of Business		Address of Business		City	State	Company Number	
Asset Class	Line 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:

[illegible]

Instructions

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

- > Any amounts reported as Nonoperating Property on the Schedule 11 are required to be reported on this schedule. Other nonoperating information may be reported on this schedule as well.
- > This will include both the Gross amounts and Depreciation/Liabilities being reported, as separate line items
- > The description should indicate what the property is and the use of the property, when applicable.
- > The location column should indicate the situs of the property. If the property is located in Nebraska, then list the county and/or legal description (if available). For all other nonoperating property, not located in Nebraska, only list the state of which the property has situs. If in more than one location, list the Nebraska counties and/or states, as applicable.

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

Comments/Questions/Concerns:

[illegible]

Instructions

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

- > Any amounts reported as Revenues or Expenses from Nonoperating Income section of the Schedule 13 are required to be reported on this schedule. Other nonoperating income information may be reported on this schedule as well.
- > This will include both the Gross Revenue and Expenses being reported, as separate line items.
- > The description should indicate the source and type of income.

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

Comments/Questions/Concerns:

[illegible]

Instructions

The purpose of this schedule is to report the physical location of operating communication towers and/or equipment owned or leased by the public service entity in the State of Nebraska.

- > Tower site/address should indicate the situs of the tower or equipment. This may be a street address, a legal description, geographical coordinates, etc.. This needs to be as detailed as possible, so the Department may be able to look up and identify each tower, if needed.
- > The description should be a brief description of the type of property that is owned or leased. The description does not need to be detailed, please distinguish if the property is a tower, equipment, building, land, etc.
- > The county should be the full **county name** and not an abbreviation. Do not send city names as some cities share the same name of counties.
- > Indicate whether the asset is owned or leased. If leased, provide the name and address of the lessor.
- > Indicate the amount of investment of each communication and/or piece of equipment that is included in the investment on the Schedule 1, if available.
- > Additional lines may be added to this page or a copy of this schedule may be created if more space is needed.
- > **If the company has a list with this information but is not in the same format, please contact the Department to see if that list can substitute filling this schedule out.**

Comments/Questions/Concerns:

Nebraska Schedule 99 - Distribution/Subdivision Apportionment

General Instructions for all Public Service Entities
Electronic File Required for Schedule 99

Form 43
Tax Year
2019

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:

Nebraska Schedule 99A - Distribution/Subdivision Apportionment

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

Form 43
Tax Year
2019

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	108	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	7190	400,000	425,000	0	0	100	10	214110	
10	19	AG SOCIETY	9200	400,000	425,000	0	0	100	13	214115	
11	19	***CONSOLIDATED***		425,000	425,000	0	0	100	99	213964	
12	19	CDE, ESU, SCH, FIRE, NRD		0	0	0	0	100	99	213959	
13	19	024...7...123(2) II 3 II LP		0	0	0	0	100	99	213955	
14	64	COUNTY - NEMAH	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	NEMAH NRD	566	825,000	875,000	0	0	100	07	247012	
23	64	ESU 4	564	825,000	875,000	0	0	100	09	247144	
24	64	SOUTHEAST COMMUNITY COLLEGE	563	825,000	875,000	0	0	100	10	247082	
25	64	AG SOCIETY	570	825,000	875,000	0	0	100	13	247096	
26	64	***CONSOLIDATED*** COMPANY REPORTED		0	0	0	0	100	99	247111	
27	64	CDE, SCH, FIRE		0	0	0	0	100	99	247001	
28	64	75 II 23 I. 1		410,000	425,000	0	0	100	99	246997	
29	64	130 I. 29 I. 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	NEMAH 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.

Nebraska Schedule 99B - Distribution/Subdivision Apportionment

Instructions for New Public Service Entities, Filing Schedule 99 for the First Time.

Form 43
Tax Year
2019

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.

Form 43
Tax Year
2019

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	

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	

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		0	370000	0	0	100	
48	SCH DIST 8 CAPITOL PURPOSE		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	NEMAH 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	

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.