#### **OFFICIAL REQUIREMENT**

A report submitted on this form is required of you by section 441(a) of the Revenue and Taxation Code (Code). Failure to file it on time will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Code section 463.

20

This statement is not a public document. The information contained herein will be held secret by the Assessor (Code section 451); it can be disclosed only to the district attorney, grand jury, and other agencies specified in Code section 408. Attached schedules are considered to be part of the statement.

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)



# CHRISTINA WYNN SACRAMENTO COUNTY ASSESSOR

COMMERCIAL DIVISION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 876-6840 FAX (916) 876-6751 https://assessor.saccounty.gov

#### RETURN THIS ORIGINAL. COPIES WILL NOT BE ACCEPTED. FILE RETURN BY APRIL 1, 20\_\_\_\_\_

	CONTACT INFORMATION
NAME:	

TITLE:

TELEPHONE NUMBER:

FAX NUMBER:

\_\_\_\_ E-MAIL ADDRESS (optional)

	А	В	С	D	E	F	G	н
Ļ	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE	DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
SEGMENT	ASSESSOR'S	OR TAXPAYER'S		CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
SE	USE ONLY	DATE SOLD OR ABAN- DONED		PRODUCT	ASSESSOF	S'S USE ONLY	BOOKED	BOOKED
Τ								
SEGMENT								
SE								
NT								
SEGMENT								
SE								
ΤN								
SEGMENT								
SE								
NT								
SEGMENT								
SE								
				•			NUMBER OF SHEET TACHED	TS AT-
			DEC	LARATION BY	ASSESSEE			
Propr Partne	ERSHIP TYPE (🗹) ietorship 🗌 ership 🗌	l declare under pen companying sched	te following declaration must be on alty of perjury under the laws of the lules, statements or other attachm	State of Californ	ia that I have e	xamined this p knowledge ar	property statemend belief it is tr	nt, including ac-
Corpo Other	pration	complete and inclu	ides all property required to be represented to be represented assesses in this statement at 12:0	ported which is	owned, claim	ed, possessed, _ ·	, controlled, or r	nanaged by the
SIGNATUR	RE OF ASSESSEE OR AUTHOR	IZED AGENT*				DATE		
NAME OF	ASSESSEE OR AUTHORIZED	AGENT* (typed or printed)				TITLE		

NAME OF LEGAL ENTITY (other than DBA) (typed or printed)		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER	TITLE

\*Agent: see page S2F for Declaration by Assessee instructions. THIS STATEMENT SUBJECT TO AUDIT



NAME

# **PIPELINE PROPERTY STATEMENT**

А	В	с	D	E	F	G	н
FILE/PARCEL NUMBER		DESIGNATION, NAME OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
A.55555.00/5	TAXPAYER'S		CONSTRUCTION	UTILITY	LENGTH	ACT/EST	ACT/EST
USE ONLY	DONED		PRODUCT	ASSESSOR'S USE ONLY		BOOKED	BOOKED
					1		
					1		
					1		
					1		
						CUEET NUMBER	
	FILE/PARCEL NUMBER	FILE/PARCEL NUMBER ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S ASSESSOR'S DATE SOLD OR ABAN-	FILE/PARCEL NUMBER ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABAN-	FILE/PARCEL NUMBER ASSESSOR'S ASSESSED VALUE OR TAXPAYER'S DATE SOLD OR ABAN-DATE SO	FILE/PARCEL NUMBER     ASSESSOR'S     DESIGNATION, NAME OR NUMBER     PLACE     STATUS       ASSESSED VALUE OR     TAXPAYER'S     CONSTRUCTION     UTILITY       ASSESSOR'S     DATE SOLD OR ABAN- DONED     DONED     PRODUCT	FILE/PARCEL NUMBER     ASSESSOR'S ASSESSED VALUE OR     DESIGNATION, NAME OR NUMBER     PLACE     STATUS     DIAMETER       ASSESSOR'S USE ONLY     TAXPAYER'S     CONSTRUCTION     UTILITY     LENGTH       DATE SOLD OR ABAN- USE ONLY     DONED     PRODUCT     V	Image: state

## INSTRUCTIONS FOR PIPELINE PROPERTY STATEMENT

Verify or provide your name and mailing address on the front of the property statement. Also provide the name, title, telephone number, and fax number of the person to contact regarding this property statement.

The property statement must be executed (signed) in accordance with Rule 172, Title 18, California Code of Regulations and submitted to Assessor.

On the back of the property statement is a continuation sheet that is intended to be copied as needed. In lieu of filling out the continuation sheets manually, you may attach the information in another format, such as computer-prepared listings, provided that the attachments are in a format as specified by the Assessor. If the Assessor has provided a listing of segments, use the continuation sheet for reporting newly acquired segments, previously unreported segments, or segments not shown in detail listing.

Report all pipelines situated in this county that you owned, claimed, possessed, controlled, or managed on the tax lien date, except do not report pipelines assessed by the Board of Equalization or pipelines assessed with another property such as an oil lease. The property statement will be rejected if segment information is not provided as requested in these instructions or if the property statement is captioned "No Change," "Change Only Listing," "Same as Last Year," or similar wording.

List segments in file/parcel number and segment name order. List new segments (pipelines acquired or constructed since the previous lien date, including construction in progress) separately for both manually- and computer-prepared listings. Provide maps for all new segments.

It is acceptable to report an average basis and booked amounts for segments having the same name, diameter and similar characteristics. It is not expected or required that you report the exact amount for each and every segment. Please use prudent reasonable judgment in allocating accounting costs and property tax basis.

#### DECLARATION BY ASSESSEE

The law requires that this property statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a **corporation**, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a **partnership**, the declaration must be signed by a partner or an authorized employee or agent. In the case of a **Limited Liability Company** (LLC), the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs a property statement and who is required to have written authorization to provide proof of authorization.

A property statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned property statements.

Example

## **EXAMPLE AND EXPLANATION OF INFORMATION REQUIRED IN EACH COLUMN**

	А	В	с	D	E	F	G	н
E	FILE/PARCEL NUMBER	ASSESSOR'S ASSESSED VALUE	DESIGNATION, NAME, OR NUMBER	PLACE	STATUS	DIAMETER	ACQUIRED	BASIS
SEGMENT	ASSESSOR'S	OR TAXPAYER'S		CONSTRUCTION	UTILITY	LENGTH - FT	ACT/EST	ACT/EST
N		ABANDONED		PRODUCT	ASSESSOR'S USE ONLY		BOOKED	BOOKED
F	25-1234567-123		PL1 - PL2	В	0	6.83	03/01/1975	41020
SEGMENT			761477A	W	55	4102	В	В
N N			NEAR HWY 55	С			07/01/1948	5100

## Explanation

COLUMN	ITEM	DESCRIPTION
Α	File/Parcel Number	Assessor's file or parcel number. Enter "NEW" for newly acquired segments not
		reported previously.
	Assessor's Use Only	Leave this item (cell) blank.
В	Assessed Value or Date	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date
	Sold or Abandoned	(e.g., A-5/15/95).
С	Assessed Value or Date	Leave this item blank unless sold or abandoned. Enter "S" or "A" and the date
	Sold or Abandoned	(e.g., A-5/15/95).
	Designation, Name,	Enter the pipelines name, number, or other designation.
	or Number	
		This item is for your use, such as location coding, map referencing, accounting
		information, etc. Indicate the purpose of the item as in the example "Location."
		This item is for your use such as location coding, map referencing, accounting information, etc. Please indicate the purpose of the item as in the example "Remarks."

# 

Act/Est       Enter one of the following codes relating to the acquired date:         "A"       - Actual date of acquisition.         "E"       - The date is your best guess, probably due to lack of records.         "Y"       - The acquisition year is actual, but the month and day are estimated.         "B"       - Base year as set by the Assessor.         Booked       Enter the date when the pipeline was first reflected in your accounting records.         "B"       Basis         Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betweer related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or	COLUMN	ITEM	DESCRIPTION
Image: Product         Image: Product end	D	Place	
Image: Status       -'C - Concrete or clay         Product       -'P - Plastic, e.g., PVC         'W'.       Waped or coated iron or steel         'O' - Other material used       -'C - Grude oil and unrefined natural gasoline         'W'.       Waped or coated iron or steel         'O' - All other products or uses       ''W' - Water or waste water         'O' - All other products or uses       ''W' - Water or waste water         'O' - All other products or uses       ''W' - Water or waste water         'O' - Operational with an average annual throughput (utilization) of three percent (2%) or more.       ''Y' - Narionad (there no vareage annual throughput (utilization) of three percent (2%) or more.         'U' W' - Work or construction in progress.       -''Y' - Work or construction in progress.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.         Assessor's Use Only       Leave item (cell) blank.         Diameter       Enter the pipeline diameter to the nearest two decimals.         Length       Enter the date acquired for property tax purposes. The date may or may not be the sassosor.         Actv/Est       ''R' - Aktual date of acquisition date; or an alternate date set by the Assessor.         Actv/Est       ''R' - Actual date of acquisition date; or accusting reports. Leave item (cell) blank.         Basis       Enter the date soure dat		Construction	
Image: Status       Image: Status<			
Image: Status       Image: Status<			
Product         "W"- Wrapped or coated iron or steel           "O" - other material used           Product         Enter the code for the product generally in the pipeline: "C" - Crude oil and unrefined natural gasoline "N" - Natural gas           "W" - Water or waste water           "O" - other the following status codes: "A" - Abandoned (never to be used again) during the past year "S" - Sold during the past year           "S" - Operational with an average annual throughput (utilization) of three percent (3%) or more.           "T" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.           "W" - Work or construction in progress.           Utility         Enter the eaverage annual throughput (utilization) of three percent (3%) or more.           Assessor's Use Only         Leave item (cell) blank.           F         Diameter           First the inpeline diameter to the nearest two decimals.           Length         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.           G         Acquired           Acquired         Enter the date acquised or property tax purposes. The date may or may not be the same as the date for property tax purposes. The date may are estimated. "A" - Atual date of acquisition.           "F" - The date is your best guess, probably due to lack of records. "T" - The date is your best guess, probably due to lack of records. "T" - The date is your best guess, strasfer, and non-cash e			
Product         "W"- Wrapped or coated iron or steel           "O" - Other material used           Product         Enter the code for the product generally in the pipeline: "C" - Crude oil and unrefined natural gasoline "N" - Natural gas           "W" - Water or waste water           "O" - Other the following status codes: "A" - Abandoned (never to be used again) during the past year           "S" - Status           E           Status           "A" - Abandoned (never to be used again) during the past year "S" - Operational with an average annual throughput (utilization) of three percent (3%) or more.           "T" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.           "W" - Work or construction in progress.           Utility         Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.           Assessor's Use Only         Leave item (cell) blank.           F         Diameter           Furt the jepleine diameter to the nearest two decimals.           Length         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.           G         Acquired           Statu date data quisition date, or an alternate date set by the Assessor.           Act/Est         Enter the length in feet to the nearest foot.           "A" - Ited ata sing you is satual, but the			"P" - Plastic, e.g., PVC
Product         ••••••••••••••••••••••••••••••••••••			
Image: Status       "C" - Crude oil and unrefined natural gasoline         "W" - Natural gas       "W" - Water or waste water         "O" - All other products or uses         "E       Status         Enter one of the following status codes:         "A" - Abandoned (never to be used again) during the past year         "S" - Sold during the past year         "O" - Operational with an average annual throughput (utilization) of three percent (3%) or more.         "T" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.         "W"- Work or construction in progress.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.         Assessor's Use Only       Leave item (cell) blank.         Enter the length in feet to the nearest two decimals.         Length       Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter the date of acquisition.         "W" - He date is your best guess, probably due to lack of records.         "W" - He date when the pipeline was first reflected in your accounting records. Leave item the date when the pipeline was first reflected in your accounting records. Leave item ergardless of the book value or income tax basis. Gifs and other non-cas grants to the saller must be converted to cash			
Image: Status       "C" - Crude oil and unrefined natural gasoline         "W" - Natural gas       "W" - Water or waste water         "O" - All other products or uses         E       Status         Enter one of the following status codes:         "Q" - Nabandoned (never to be used again) during the past year         "S" - Sold during the past year         "Q" - Operational with an average annual throughput (utilization) of three percent (3%) or more.         "T" - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unvable.         "W"-" Work or construction in progress.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.         Assessor's Use Only       Leave item (cell) blank.         Cauried       Enter the length in feet to the nearest two decimals.         Length       Enter the date acquired for property tax purposes. The date may or may not be the same sist the date for accounting purposes. The date may or may not be the same sist the date for accounting purposes. The date may or the date signal to the sacessor.         Act/Est       Enter the date acquired for property tax purposes. The date may or estimated.         "W" - Hoad tais your best guess, probably due to lack of records.         "W" - Hoad tais your best guess, probably due to lack of records.         "W" - Hoad tais your best guess. This anount may be the same as the amount reported as "Booked". The amount t		Product	Enter the code for the product generally in the pipeline:
F       Refined products         "W"- Water or waste water       "O" - All other products or uses         "O" - All other products or uses       "A" - Abandoned (never to be used again) during the past year         "G" - Operational with an average annual throughput (utilization) of three percent (3%) or more.       "T" - I died during the year: 2% - ready to use; 1% - repairs needed; and 0% - ful unusable.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.         Assessor's Use Only       Leave item (cell) blank.         F       Diameter       Enter the pipeline diameter to the nearest two decimals.         Length       Enter the ident in futor to accounting purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date or accounting purposes. The date may or may not be the same as the date of acquisition.         "F" - The date is your best quess, probably due to lack of records.       "Y" - The date is your best quess, probably due to lack of records.         "S" - The date is your best quess, for beating to the pipe, engineering fee overhead charges (direct or install the pipeline was first reflected in your accounting records. Leave item the date when the pipeline including the pipe, engineering fee overhead charges (direct or install the pipeline including the pipe, engineering fee overhead charges (direct or install the pipeline including the pipe, engineering fee overhead charges (direct or unle of the right-of-way in the basis. Gifts and other non-case grants to the seller must be converted to cash equivalet an			
F       Refined products         "W"- Water or waste water       "O" - All other products or uses         "O" - All other products or uses       "A" - Abandoned (never to be used again) during the past year         "G" - Operational with an average annual throughput (utilization) of three percent (3%) or more.       "T" - I died during the year: 2% - ready to use; 1% - repairs needed; and 0% - ful unusable.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.         Assessor's Use Only       Leave item (cell) blank.         F       Diameter       Enter the pipeline diameter to the nearest two decimals.         Length       Enter the ident in futor to accounting purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date or accounting purposes. The date may or may not be the same as the date of acquisition.         "F" - The date is your best quess, probably due to lack of records.       "Y" - The date is your best quess, probably due to lack of records.         "S" - The date is your best quess, for beating to the pipe, engineering fee overhead charges (direct or install the pipeline was first reflected in your accounting records. Leave item the date when the pipeline including the pipe, engineering fee overhead charges (direct or install the pipeline including the pipe, engineering fee overhead charges (direct or install the pipeline including the pipe, engineering fee overhead charges (direct or unle of the right-of-way in the basis. Gifts and other non-case grants to the seller must be converted to cash equivalet an			" <b>N</b> " - Natural gas
E       Status       Enter one of the following status codes: "X" - Abandoned (never to be used again) during the past year "S" - Sold during the past year "Q" - Operational with an average annual throughput (utilization) of three percent (3%) or more. "T - Idle during the year. 2% - ready to use; 1% - repairs needed; and 0% - full unusable. "W" - Work or construction in progress.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines. Assessor's Use Only         Eave item (cell) blank.       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines. Assessor's Use Only         G       Acquired       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines. Assessor's Use Only         G       Acquired       Enter the pipeline diameter to the nearest two decimals. Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date: "A" - Actual date is your best guess, probably due to lack of records. "Y" - The acquisition year is actual, but the month and day are estimated. "B" - Base year as set by the Assessor.         H       Basis       Enter the property tax basis. This amount neported as "Booked" The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline was finst reflected in your account			"R" - Refined products
E       Status       Enter one of the following status codes:         "K" - Abandoned (never to be used again) during the past year       "S" - Sold during the past year         "O" - Operational with an average annual throughput (utilization) of three percent (3%) or more.       "T - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelnes.         Assessor's Use Only       Leave item (cell) blank.         F       Diameter       Enter the length in feet to the nearest two decimals.         Length       Enter the length in feet to the nearest two decimals.         Assessor's Use Only       Leave item (cell) blank.         G       Acquired       Enter the length in feet to the nearest two decimals.         Acquired       Enter the date acquired for property tax purposes. The date may be the same as the date for accounting purposes. The date may be the stabilished base ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date:         "Y" - The date is your best guess, probably due to lack of records.       "Y" - The date is your bests guess, probably due to lack of records.         "Y" - The date is your best guess, probably due to lack of records.       "Y" - The date is your books.         H       Basis       Enter the property tax basis. Thi			"W"- Water or waste water
Mathematical Structure       "A" - Abandoned (never to be used again) during the past year         "S" - Sold during the past year       "O" - Operational with an average annual throughput (utilization) of three percent (3%) or more.         T       - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - ful unusable.         "W".       Work or construction in progress.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.         Assessor's Use Only       Leave item (cell) blank.         F       Diameter       Enter the pipeline diameter to the nearest two decimals.         Length       Enter the item (cell) blank.         G       Acquired       Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter of the following codes relating to the acquired date:         "K" - Actual date of acquisition.       "F" - The date is your best guess, probably due to lack of records.         "K" - Base year as set by the Assessor.       Enter the property tax basis. This amount may be the same as the amount reported as "Boaked". The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe. engineering fee overthe act charges (direct or indirect), permitting, cathodic projection, excavating a trenching, restring, and other charges			"O" - All other products or uses
H         *A* - Abandoned (never to be used again) during the past year           'S* - Sold during the past year           'S* - Sold during the past year           'S* - Sold during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.           'W* - Work or construction in progress.           Utility         Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.           Assessor's Use Only         Leave item (cell) blank.           F         Diameter           Length         Enter the length in feet to the nearest two decimals.           Length         Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may to the established base ye actual acquisition date, or an alternate date set by the Assessor.           Act/Est         Enter one of the following codes relating to the acquired date:           'K* - Actual date of acquisition.         'K* - Actual date of acquisition.           'B* - Basis         Enter the ate when the pipeline was first reflected in your accounting records.           'K* - Actual date of acquisition.         'F* - The acquisition year is actual, but the month and day are estimated.           'B* - Basis         Enter the date when the pipeline was first reflected in your accounting records.           'Y* - The acquisition year is actual, but the month and day are estisting pipleline, or the cost to install the pipeline including th	E	Status	Enter one of the following status codes:
Willing         "O"         - Operational with an average annual throughput (utilization) of three percent (3%) or more.           T         - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.           WW         Work or construction in progress.           Utility         Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.           Assessor's Use Only         Leave item (cell) blank.           Enter the length in feet to the nearest two decimals.         Length           Enter the length in feet to the nearest foot.         Assessor's Use Only           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.         Enter the length in feet to the nearest foot.           Act/Est         Enter the ate acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date following codes relating to the scheitshed base ye actual acquisition year is actual, but the month and day are estimated. "F" - The date is your best guess, probably due to lack of records. "Y" - The date is your best guess.           Booked         Enter the date whan the			
H         percent (3%) or more.           "T"         - Idle during the year: 2% - ready to use; 1% - repairs needed; and 0% - full unusable.           "W"- Work or construction in progress.           Utility         Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.           Assessor's Use Only         Leave item (cell) blank.           F         Diameter           Length         Enter the length in feet to the nearest two decimals.           Acquired         Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base ye actual acquisition date, or an alternate dates by the Assessor.           Act/Est         Enter the adate acquired for property tax purposes. The date may or the same as the acquired date: "X" - The date is your best guess, probably due to lack of records. "Y" - The acquisition vear is actual, but the month and day are estimated. "B" - Base year as set by the Assessor.           Booked         Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or			"S" - Sold during the past year
Image in the intervent of the inte			"O" - Operational with an average annual throughput (utilization) of three
H       unusable.       "W"- Work or construction in progress.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.         Assessor's Use Only       Leave item (cell) blank.         F       Diameter       Enter the length in feet to the nearest two decimals.         Length       Enter the length in feet to the nearest foot.         Assessor's Use Only       Leave item (cell) blank.         G       Acquired       Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base yet actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date:         "K"       - Actual date of acquisition.         "E"       - The date is your best guess, probably due to lack of records.         "W"       "The acquisition year is actual, but the month and day are estimated.         "B"       Basis         Enter the property tax basis. This amount may be the same as the amount reported as "Booked". The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and exponses needed to place the pipeline in service. For acquisition involving exchanges, transfers, and non-cas everts betwee related or			percent (3%) or more.
H       unusable.       "W"- Work or construction in progress.         Utility       Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.         Assessor's Use Only       Leave item (cell) blank.         F       Diameter       Enter the length in feet to the nearest two decimals.         Length       Enter the length in feet to the nearest foot.         Assessor's Use Only       Leave item (cell) blank.         G       Acquired       Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base yet actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date:         "K"       - Actual date of acquisition.         "E"       - The date is your best guess, probably due to lack of records.         "W"       "The acquisition year is actual, but the month and day are estimated.         "B"       Basis         Enter the property tax basis. This amount may be the same as the amount reported as "Booked". The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and exponses needed to place the pipeline in service. For acquisition involving exchanges, transfers, and non-cas everts betwee related or			
Utility         Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.           Assessor's Use Only         Leave item (cell) blank.           F         Diameter         Enter the pipeline diameter to the nearest two decimals. Length           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date for acquisition.           Act/Est         Enter one of the following codes relating to the acquired date: "A" - Actual acquisition date, or an alternate date set by the Assessor.           Act/Est         Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.           H         Basis         Enter the property tax basis. This amount may be the same as the amount reported as "Booked". The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companie			unusable.
Utility         Enter the average annual throughput or utilization percentage. Enter 0% for sold and abandoned pipelines.           Assessor's Use Only         Leave item (cell) blank.           F         Diameter         Enter the pipeline diameter to the nearest two decimals. Length           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date for accounting purposes. The date may or may not be the same as the date for acquisition.           Act/Est         Enter one of the following codes relating to the acquired date: "A" - Actual acquisition date, or an alternate date set by the Assessor.           Act/Est         Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.           H         Basis         Enter the property tax basis. This amount may be the same as the amount reported as "Booked". The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companie			"W"- Work or construction in progress.
Assessor's Use Only         Leave item (cell) blank.           F         Diameter         Enter the pipeline diameter to the nearest two decimals.           Length         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the date for accounting purposes. The date may be the established base ye actual acquisition date, or an alternate date set by the Assessor.           Act/Est         Enter one of the following codes relating to the acquired date: "A" - Actual date of acquisition.           "E" - The date is your best guess, probably due to lack of records. "Y" - The acquisition year is actual, but the month and day are estimated. "B" - Base year as set by the Assessor.           Booked         Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.           H         Basis         Enter the gradles of the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisiton involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purcha aprice. DO NOT include the cost or value or the right-of-way in the basis whether or not the right-of-way was included the right-of-way if your accounting records in		Utility	
F         Diameter         Enter the pipeline diameter to the nearest two decimals.           Length         Enter the length in feet to the nearest foot.           Assessor's Use Only         Leave item (cell) blank.           G         Acquired         Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base ye actual acquisition date, or an alternate date set by the Assessor.           Act/Est         Enter one of the following codes relating to the acquired date:           "A" - Actual date of acquisition.         "E" - The date is your best guess, probably due to lack of records.           "B" - Base year as set by the Assessor.         Booked           Booked         Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service. For acquisition involving exchanges, transfers, and non-cash events betweer related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way it he basis whether or not the right-of-way it ne basis whether or not the right-of-way is not be basis is to the based the pipeline amount. <td></td> <td></td> <td>and abandoned pipelines.</td>			and abandoned pipelines.
Length       Enter the length in feet to the nearest foot.         Assessor's Use Only       Leave item (cell) blank.         G       Acquired         Same as the date for accounting purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date:         "X" - Actual date of acquisition.       "E" - The date is your best guess, probably due to lack of records.         "Y" - The acquisition year is actual, but the month and day are estimated.       "B" - Base year as set by the Assessor.         Booked       Enter the roperty tax basis. This amount may be the same as the amount reported as "Booked." The acounting records. Leat this blank if not in your books.         H       Basis       Enter the sole: to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating an trenching, testing, and other charges and expenses needed to place the pipeline in service. For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of-way is a single pipeline amount.         Act/Est       Enter one of the following codes relating to th		Assessor's Use Only	Leave item (cell) blank.
Assessor's Use Only       Leave item (cell) blank.         G       Acquired       Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base yet actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date: <ul> <li>"A" - Actual date of acquisition.</li> <li>"E" - The date is your best guess, probably due to lack of records.</li> <li>"Y" - The acquisition year is actual, but the month and day are estimated.</li> <li>"B" - Base year as set by the Assessor.</li> </ul> Booked     Enter the date when the pipeline was first reflected in your accounting records. Leath is blank if not in your books.         H       Basis       Enter the date mount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating an trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betweer related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of-way is another inph-of-way if your accounting records include the pipeline and the right-of-way is an single pipeline amount.         Act/Est       Ent	F	Diameter	Enter the pipeline diameter to the nearest two decimals.
G       Acquired       Enter the date acquired for property tax purposes. The date may or may not be the same as the date for accounting purposes. The date may be the established base ye actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date: <ul> <li>"A" - Actual date of acquisition.</li> <li>"E" - The date is your best guess, probably due to lack of records.</li> <li>"Y" - The acquisition year is actual, but the month and day are estimated.</li> <li>"B" - Base year as set by the Assessor.</li> </ul> Booked     Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.         H       Basis       Enter the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchar price. DO NOT include the cost or value of the right-of-way if your accounting records include the right-of-way is a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis."         "A"       - Actual cost.         "B"       Basis		Length	Enter the length in feet to the nearest foot.
Act/Est       same as the date for accounting purposes. The date may be the established base yet actual acquisition date, or an alternate date set by the Assessor.         Act/Est       Enter one of the following codes relating to the acquired date: <ul> <li>"A" - Actual date of acquisition.</li> <li>"E" - The date is your best guess, probably due to lack of records.</li> <li>"Y" - The acquisition year is actual, but the month and day are estimated.</li> <li>"B" - Base year as set by the Assessor.</li> </ul> Booked       Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.         H       Basis       Enter the property tax basis. This amount may be the same as the amount reported as "Booked". The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating at trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of-way is soluted in the accounting records. However, the booked amount reported would include the right-of-way is a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"         "A		Assessor's Use Only	Leave item (cell) blank.
Act/Est       Enter one of the following codes relating to the acquired date:         "A"       Act/Est         "E"       The date is your best guess, probably due to lack of records.         "Y"       - The date is your best guess, probably due to lack of records.         "B"       - Base year as set by the Assessor.         Booked       Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.         H       Basis       Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The anount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating an trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"         "A" - Actual cost.       "A" - Actual cost.         "B" - Base year as set by the Assessor.       "B" - Base year as set by the Assessor.	G	Acquired	Enter the date acquired for property tax purposes. The date may or may not be the
Act/Est       Enter one of the following codes relating to the acquired date:         "A" - Actual date of acquisition.       "A" - Actual date of acquisition.         "E" - The date is your best guess, probably due to lack of records.       "Y" - The acquisition year is actual, but the month and day are estimated.         "Booked       Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.         H       Basis       Enter the property tax basis. This amount may be the same as the amount reported as "Booked,"The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of-way is not the soller must be converted to cash equivalent and added to the purchas price. DO NOT include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis."         "A" - Actual cost.       "E" - The basis is your best guess, probably due to lack of records.			same as the date for accounting purposes. The date may be the established base ye
#A" - Actual date of acquisition.         "E" - The date is your best guess, probably due to lack of records.         "Y" - The acquisition year is actual, but the month and day are estimated.         "B" - Base year as set by the Assessor.         Booked       Enter the date when the pipeline was first reflected in your accounting records. Leat this blank if not in your books.         H       Basis         Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchase price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of-way in grour accounting records include the pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"         "A" - Actual cost.       "A" - Actual cost.         "B" - Base year as set by the Assessor.       "B" - Base year as set by the Assessor.			actual acquisition date, or an alternate date set by the Assessor.
"E" - The date is your best guess, probably due to lack of records.         "Y" - The acquisition year is actual, but the month and day are estimated.         "B" - Base year as set by the Assessor.         Booked       Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.         H       Basis       Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betweer related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchase price. DO NOT include the cost or value of the right-of-way in the basis whether or no to the right-of-way is included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:" <ul> <li>"A" - Actual cost.</li> <li>"B" - Base year as set by the Assessor.</li> </ul>		Act/Est	Enter one of the following codes relating to the acquired date:
"Y" - The acquisition year is actual, but the month and day are estimated.         "B" - Base year as set by the Assessor.         Booked       Enter the date when the pipeline was first reflected in your accounting records. Leat this blank if not in your books.         H       Basis       Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating at trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchase price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way is some as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"         "A" - Actual cost.       "A" - Actual cost.         "B" - Base year as set by the Assessor.			"A" - Actual date of acquisition.
"B" - Base year as set by the Assessor.         Booked       Enter the date when the pipeline was first reflected in your accounting records. Lear this blank if not in your books.         H       Basis       Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating at trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way is a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis."         "A" - Actual cost.       "A" - Actual cost.         "B" - Base year as set by the Assessor.			
Booked       Enter the date when the pipeline was first reflected in your accounting records. Lea this blank if not in your books.         H       Basis       Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating an trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. <b>DO NOT</b> include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"       "A" - Actual cost.         "B" - Base year as set by the Assessor.			
H       Basis       Enter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating at trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:" "A" - Actual cost.         "A" - Base year as set by the Assessor.			"B" - Base year as set by the Assessor.
HBasisEnter the property tax basis. This amount may be the same as the amount reported as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating at trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchar price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" "A" - Actual cost. "B" - Base year as set by the Assessor.		Booked	Enter the date when the pipeline was first reflected in your accounting records. Leave
as "Booked." The amount to report is the full purchase price to acquire an existing pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating at trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchar price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - The basis is your best guess, probably due to lack of records. "B" - Base year as set by the Assessor.			
pipeline, or the cost to install the pipeline including the pipe, engineering fee overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - The basis is your best guess, probably due to lack of records. "B" - Base year as set by the Assessor.	н	Basis	
overhead charges (direct or indirect), permitting, cathodic projection, excavating a trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - The basis is your best guess, probably due to lack of records. "B" - Base year as set by the Assessor.			as "Booked." The amount to report is the full purchase price to acquire an existing
trenching, testing, and other charges and expenses needed to place the pipeline in service, For acquisition involving exchanges, transfers, and non-cash events betwee related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. <b>DO NOT</b> include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" " <b>A</b> " - Actual cost. " <b>E</b> " - The basis is your best guess, probably due to lack of records. " <b>B</b> " - Base year as set by the Assessor.			
service, For acquisition involving exchanges, transfers, and non-cash events betweed related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. <b>DO NOT</b> include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" " <b>A</b> " - Actual cost. " <b>E</b> " - The basis is your best guess, probably due to lack of records. " <b>B</b> " - Base year as set by the Assessor.			
related or unrelated companies or people, the basis is the full market value at time the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. <b>DO NOT</b> include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" " <b>A</b> " - Actual cost. " <b>E</b> " - The basis is your best guess, probably due to lack of records. " <b>B</b> " - Base year as set by the Assessor.			
the event regardless of the book value or income tax basis. Gifts and other non-cas grants to the seller must be converted to cash equivalent and added to the purchas price. <b>DO NOT</b> include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" " <b>A</b> " - Actual cost. " <b>E</b> " - The basis is your best guess, probably due to lack of records. " <b>B</b> " - Base year as set by the Assessor.			
grants to the seller must be converted to cash equivalent and added to the purchas price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.Act/EstEnter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - The basis is your best guess, probably due to lack of records. "B" - Base year as set by the Assessor.			
price. DO NOT include the cost or value of the right-of-way in the basis whether or not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"         "A" - Actual cost.       "E" - The basis is your best guess, probably due to lack of records.         "B" - Base year as set by the Assessor.			
not the right-of -way was included in the accounting records. However, the booked amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"         "A" - Actual cost.       "E" - The basis is your best guess, probably due to lack of records.         "B" - Base year as set by the Assessor.			grants to the seller must be converted to cash equivalent and added to the purchas
amount reported would include the right-of-way if your accounting records include the pipeline and the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"         "A" - Actual cost.         "E" - The basis is your best guess, probably due to lack of records.         "B" - Base year as set by the Assessor.			
the pipeline and the right-of-way as a single pipeline amount.         Act/Est       Enter one of the following codes relating to the "Basis:"         "A" - Actual cost.         "E" - The basis is your best guess, probably due to lack of records.         "B" - Base year as set by the Assessor.			not the right-of -way was included in the accounting records. However, the booked
Act/EstEnter one of the following codes relating to the "Basis:" "A" - Actual cost. "E" - The basis is your best guess, probably due to lack of records. "B" - Base year as set by the Assessor.			amount reported would include the right-of-way if your accounting records include
<ul> <li>"A" - Actual cost.</li> <li>"E" - The basis is your best guess, probably due to lack of records.</li> <li>"B" - Base year as set by the Assessor.</li> </ul>			
<ul> <li>"E" - The basis is your best guess, probably due to lack of records.</li> <li>"B" - Base year as set by the Assessor.</li> </ul>		Act/Est	
" <b>B</b> " - Base year as set by the Assessor.			
" <b>B</b> " - Base year as set by the Assessor.			<b>"E</b> " - The basis is your best guess, probably due to lack of records.
			"B" - Base year as set by the Assessor.
		Booked	