

Attachment C

New York Transco LLC

Attachment 11b - Excess & Deficient ADIT

| Book-Tax Temporary Difference | Gross Accumulated Schedule M Adjustment (Prior to TCJA [INSERT NAME OF TAX LAW]) (Note G) | Deferred Tax Asset (Liability) (Notes A & B) | | | ADIT Offset to P&L (Note B) | (Excess) Deficient Deferred Income Taxes (Note B & C) | (Excess) Deficient Deferred Income Tax Activity post TCJA [INSERT NAME OF TAX LAW] | | | | | | Protected / Unprotected |
|-------------------------------|---|--|---|---|-----------------------------|---|--|---|---|--|--|--|-------------------------|
| | | [INSERT DATE] 12/31/2017 ADIT Balance (Prior to [INSERT NAME OF TAX LAW] TCJA) | [INSERT DATE] 12/31/2017 ADIT Balance (After [INSERT NAME OF TAX LAW] TCJA) | Change in ADIT due to [INSERT NAME OF TAX LAW] TCJA | | | Tax Expense (Benefit) | ADIT Offset to Regulatory Asset (Liability) | Other Adjustments Including Gross-up True-ups | 2017 [INSERT DATE] Return-to-Accrual Adjustment (Recorded in [INSERT DATE] 12/31/17) | [INSERT DATE] 2018 Amortization (Note D & E) | [INSERT DATE] 2019 Return-to-Accrual Adjustment (Recorded in [INSERT DATE] 12/31/19) | |

Non-Property Related Items:

| | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|--|
| 190 Accounts | | | | | | | | | | | | | |
| Federal NOL | | | | | - | | - | | - | | - | | |
| Overcollection of Revenues Carrying Charge on Overcollection of Revenues Unearned TCC Revenue | | | | | - | | - | | - | | - | | |
| Prepayment on Costs | | | | | - | | - | | - | | - | | |
| Total For 190 Accounts: | | | | | | | - | | - | | - | | |
| 282 Accounts | | | | | | | | | | | | | |
| None | - | - | - | - | - | - | - | - | - | - | - | - | |
| Total For 282 Accounts: | - | - | - | - | - | - | - | - | - | - | - | - | |
| 283 Accounts | | | | | | | | | | | | | |
| Carrying Charge on | | | | | - | | - | | - | | - | | |

| | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|--|
| Preformati on Costs | | | | | | | | | | | | |
| Prepaid Expenses Gross-up on AFUDC | | | | | | | | | | | | |
| Total For 283 Accounts: | - | - | - | - | - | - | - | - | - | - | - | |
| Total Non-Property Related Items: | | | | | | | | | | | | |
| Net (Excess) Deficient Deferred Income Taxes (excluding Gross-up) | | | | | | | | | | | | |
| Net Tax Gross-up Net (Excess) Deficient Deferred Income Taxes (including Gross-up) | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Property Related Items: | | | | | | | | | | | | |
| 190 Accounts | | | | | | | | | | | | |
| None | - | - | - | - | - | - | - | - | - | - | - | |
| Total For 190 Accounts: | - | - | - | - | - | - | - | - | - | - | - | |
| 282 Accounts | | | | | | | | | | | | |
| Normalized Federal Timing Differences Normalized State and Local Timing Differences , Net of Federal AFUDC Equity- Federal AFUDC Equity- | | | | | | | | | | | | |
| | | | | | | | | | | | | |

- C Reflects the end of [\[INSERT YEAR\]2017](#) balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- D The amortization periods shall be consistent with the following:
 - Protected Property & Non-Property will be amortized using the Adjusted Rate Assumption Methodology (ARAM)
 - Unprotected federal net operating loss will be amortized on a straight-line basis over ten years.
 - Unprotected Property & Non-Property will be amortized on a straight-line basis over seven years.
- E The amortization will occur through FERC income statement Accounts 410.1. and 411.1, [retroactive to January 1, 2018 and starting in 2020](#)[\[INSERT APPROPRIATE PERIOD, IF APPLICABLE\]](#).
- F Ending balance of year is the end of [\[INSERT YEAR\]2019](#) balance, as reflected on FERC Form No. 1, pages 232 (Account 182.3) and 278 (Account 254)
- G Amount represent the cumulative gross Schedule M amount at the time of the revaluation due to a tax law change.