

## Attachment C

New York Transco LLC

Attachment 11b - Excess & Deficient ADIT

		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 <u>TCJA</u> <u>[INSERT NAME OF TAX LAW]</u>								
Book-Tax Temporary Difference	Gross Accumulated Schedule M Adjustment (Prior to <u>TCJA</u> <u>[INSERT NAME OF TAX LAW]</u> ) (Note G)	<u>[INSERT DATE]</u> <u>12/31/2017</u> ADIT Balance (Prior to <u>[INSERT NAME OF TAX LAW]</u> <u>TCJA</u> )	<u>[INSERT DATE]</u> <u>12/31/2017</u> ADIT Balance (After <u>[INSERT NAME OF TAX LAW]</u> <u>TCJA</u> )	Change in ADIT due to <u>[INSERT NAME OF TAX LAW]</u> <u>TCJA</u>	Tax Expense (Benefit)	ADIT Offset to Regulatory Asset (Liability)	Other Adjustments Including Gross-up True-ups	<u>2017</u> <u>[INSERT DATE]</u> <u>2018</u> Return-to-Accrual Adjustment (Recorded in <u>[INSERT DATE]</u> <u>2018</u> )	<u>[INSERT DATE]</u> <u>2018</u> Amortization (Note D & E)	<u>[INSERT DATE]</u> <u>2019</u> Return-to-Accrual Adjustment (Recorded in <u>[INSERT DATE]</u> <u>2019</u> )	<u>[INSERT DATE]</u> <u>2019</u> Amortization (Note D & E)	<u>[INSERT DATE]</u> <u>12/31/2019</u> Ending Balance (Note F)	Protected / Unprotected		

**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





- 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.