Section 6.19.6.2.2 Formula Rate Template

New York State Electric and Gas Corporation   
 Transmission Formula Rate

Schedule 19 Projects

Actual for the 12 Months Ended 12/31/2021   
 Index

Worksheet Tab Description

A Appendix A Annual Transmission Revenue Requirement for Schedule 19 Projects

1 RB Items Average Balances for Most Rate Base Items

2a ADIT-Current Year Current Year Average Accumulated Deferred Income Taxes

2b ADIT-Prior Year Prior Year Average Accumulated Deferred Income Taxes

2c ADIT Proration Projected Proration of Projected Accumulated Deferred Income Taxes

2d ADIT Proration Actual Proration of Actual Accumulated Deferred Income Taxes

3 EADIT Excess Accumulated Deferred Income Tax Rate Base and Amortization

4 IT Permanent Differences Permanent Book/Tax Differences

5 Project Return Return on Schedule 19 Project

6 Project Cost Of Capital Schedule 19 Project Cost of Capital

7 True-up Adjustment Annual True-up Adjustment

Depreciation Rates Approved by the Commission and Used to Determine Schedule 19

8 Depreciation Rates Project Depreciation and Amortization Expense

9 Corrections Prior Period Corrections

Formula Rate - Non-Levelized Transmission Formula Rate Template Actual for the 12 Months Ended 12/31/2021

Utilizing FERC Form 1 Data

New York State Electric and Gas Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Composite Depreciation Rates

(1) (2) (3) (4) (5)

Line

Form No. 1 or Transmission Company Total (where Schedule 19

No. RATE BASE (Note A): Formula Rate Reference applicable) Allocator (Note K) Projects

GROSS PLANT IN SERVICE

1 Production Worksheet 1, Line 6, Col. (c) 0 NA 0

2 Transmission Worksheet 1, Line 6, Col. (d) or Col. (m) 0 DA 0

3 Distribution Worksheet 1, Line 6, Col. (e) 0 NA 0

4 Electric General Worksheet 1, Line 6, Col. (f) 0 S19 W/S #DIV/0! #DIV/0!

5 Electric Intangible Worksheet 1, Line 6, Col. (b) 0 S19 W/S #DIV/0! #DIV/0!

6 Common Worksheet 1, Line 6, Col. (g) 0 CP\*S19 W/S #DIV/0! #DIV/0!

7 TOTAL GROSS PLANT (Sum of Lines 1 through 6) 0 GP= #DIV/0! #DIV/0!

8 Without Common - For Gross Plant Allocator Calculation Only 0 GPE= #DIV/0! #DIV/0!

ACCUMULATED DEPRECIATION

9 Production Worksheet 1, Line 12, Col. (c) - NA 0

Worksheet 1, Line 12, Col. (d) or Col.

10 Transmission (m) - DA -

11 Distribution Worksheet 1, Line 12, Col. (e) - NA 0

12 Electric General Worksheet 1, Line 12, Col. (f) - S19 W/S #DIV/0! #DIV/0!

13 Electric Intangible Worksheet 1, Line 12, Col. (b) - S19 W/S #DIV/0! #DIV/0!

14 Common Worksheet 1, Line 12, Col. (g) - CP\*S19 W/S #DIV/0! #DIV/0!

15 TOTAL ACCUM. DEPRECIATION (Sum of Lines 9 through 14) - #DIV/0!

NET PLANT IN SERVICE

16 Production (Line 1 - Line 9) 0 0

17 Transmission (Line 2 - Line 10) 0 0

18 Distribution (Line 3 - Line 11) 0 0

19 General (Line 4 - Line 12) 0 #DIV/0!

20 Intangible (Line 5 - Line 13) 0 #DIV/0!

21 Common (Line 6 - Line 14) 0 #DIV/0!

22 TOTAL NET PLANT (Sum of Lines 16 through 21) 0 #DIV/0!

23 CWIP (Note O) Worksheet 1, Line 18, Col. (g) NA -

24 ABANDONNED PLANT Worksheet 1, Line 18, Col. (j) NA 0

ACCUMULATED DEFERRED INCOME

TAXES (Note B)

25 Accumulated Deferred Income Taxes Worksheet 2a, Line 11, Col. (g) NA #DIV/0!

26 Excess Accumulated Deferred Income Taxes 3-EDIT NA 0

TOTAL ACCUMULATED DEFERRED

27 INCOME TAXES (Line 25 + Line 26) #DIV/0!

28 LAND HELD FOR FUTURE USE Worksheet 1, Line 18, Col. (h) or (i) 0 DA 0

OTHER RATE BASE ITEMS

29 Cash Working Capital (Note C) (Line 49 times 45/360) NA #DIV/0!

30 Materials & Supplies - Transmission Worksheet 1, Line 18, Col. (k) 0 S19P #DIV/0! #DIV/0!

Materials and Supplies - Electric and Gas -

31 Assigned to Construction Worksheet 1, Line 18, Col. (l) 0 CP\*GPE #DIV/0! #DIV/0!

32 Prepayments Worksheet 1, Line 18, Col. (m) 0 CP\*GPE #DIV/0! #DIV/0!

33 Unfunded Liabilities Worksheet 1, Line 18, Col. (p) - CP\*S19 W/S #DIV/0! #DIV/0!

34 TOTAL OTHER RATE BASE ITEMS (Sum of Lines 29 through 33) NA #DIV/0!

(Line 22 + Line 23 + Line 24 + Line 27 +

35 RATE BASE Line 28 + Line 34) NA #DIV/0!

Formula Rate - Non-Levelized Rate Formula Template Actual for the 12 Months Ended 12/31/2021

Utilizing FERC Form 1 Data

New York State Electric and Gas Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

(1) (2) (3) (4) (5)

Schedule 19

Line Projects

ANNUAL TRANSMISSION REVENUE Form No. 1 or Transmission Company Total (where

No. REQUIREMENT Formula Rate Reference applicable) Allocator (Note K) (Col 3 times Col 4)

OPERATIONS AND MAINTENANCE

EXPENSES (Note M)

36 Transmission - Direct Assign 320-323.112.b fn 0 DA 0

37 Transmission - Allocate 320-323.112.b fn 0

38 Less: EPRI Dues in Account 566 352-353 0

39 Subtotal - Transmission to Allocate Line 37 - Line 38 0 S19P #DIV/0! #DIV/0!

40 Electric A&G 320-323.197.b 0

41 Less: EPRI Dues in A&G 352-353 0

42 Less: Regulatory Commission Expenses 320-323.189.b 0

43 Less: Property Insurance 320-323.185.b 0

44 Less: Account 930.2 Items Note L 0

Line 40 - Line 41 - Line 42 - Line 43 -

45 Adjusted Electric A&G Line 44 0 S19 W/S #DIV/0! #DIV/0!

Plus: Transmission Related Regulatory

46 Expenses 350-351 fn 0 S19P #DIV/0! #DIV/0!

Plus: Direct Assigned Regulatory

47 Commission Expenses 350-351 fn NA DA 0

48 Plus: Property Insurance 320-323.185.b 0 GPE #DIV/0! #DIV/0!

49 TOTAL O&M Sum of Lines 36, 39 and 45 through 48 NA #DIV/0!

DEPRECIATION AND AMORTIZATION EXPENSE

50 Transmission 336.7.f, fn 0 DA 0

51 Electric General 336.10 f 0 S19 W/S #DIV/0! #DIV/0!

52 Electric Intangible 0 S19 W/S #DIV/0! #DIV/0!

53 Common Electric 336.11.f 0 S19 W/S #DIV/0! #DIV/0!

54 Amortization of Abandoned Plant 230a fn NA DA 0

55 TOTAL DEPRECIATION Sum of Lines 50 through 54 0 #DIV/0!

TAXES OTHER THAN INCOME TAXES

LABOR RELATED

56 Payroll (Note D) 262-263.9+262-263.17. l 0 CP\*S19 W/S #DIV/0! #DIV/0!

57 PLANT RELATED

58 Real Estate 262-263.5.l 0 CP\*GPE #DIV/0! #DIV/0!

59 Franchise Tax 262-263 0 CP\*GPE #DIV/0! #DIV/0!

60 Gross Receipts Tax NA Note N 0

61 Other (Note E) 262-263 0 0

62 TOTAL OTHER TAXES Sum of Lines 56 and 58 through 61 0 #DIV/0!

INCOME TAXES (Note F)

T=1 - {[(1 - SIT) \* (1 - FIT)] / (1 -

63 Composite Tax Rate = T SIT \* FIT \* p)}= 0.0000%

64 Gross-up Factor 1 / (1 - T) 0.0000

65 Income Tax Factor T/(1-T) 0.0000

Amortization of Investment Tax Credit (enter

66 negative) 266-267.11. f, fn NA DA 0

Amortization of Excess Deferred Income

67 Taxes (enter negative) Worksheet 3 NA DA 0

68 Tax Effect of Permanent Differences Worksheet 4, Line 2, Col. (e) NA DA -

69 Income Tax Calculation (Line 75 \* Line 65) NA Calc #DIV/0!

70 ITC adjustment (Line 66 \* Line 64) NA Calc 0

71 Excess Deferred Income Tax Adjustment (Line 67 \* Line 64) NA Calc 0

72 Permanent Differences Tax Adjustment (Line 68 \* Line 64) NA Calc 0

73 TOTAL INCOME TAXES Sum of Lines 69 through 72 NA #DIV/0!

RETURN (Note H)

74 Debt Worksheet 5, Line 12, Col. (i) NA Calc #DIV/0!

75 Common Equity and Preferred Stock Worksheet 5, Line 12, Col. (f) NA Calc #DIV/0!

76 TOTAL RETURN Sum of Lines 74 through 75 NA #DIV/0!

ANNUAL TRANSMISSION REVENUE

REQUIREMENT BEFORE REVENUE (Line 49 + Line 55 + Line 62 + Line 73 +

77 CREDITS Line 76) NA #DIV/0!

78 REVENUE CREDITS (Line 102) NA -

ANNUAL TRANSMISSION REVENUE

79 REQUIREMENT (ATU) (Line 77 + Line 78) NA #DIV/0!

80 CORRECTIONS Worksheet 9, Line 11, Col. (b) NA 0

ANNUAL TRUE-UP ADJUSTMENT (ATU)

81 (Note G) Worksheet 7, Line 7 NA 0

82 ATRR PLUS ATU AND CORRECTIONS Sum of Lines 79 through 81 NA #DIV/0!

Formula Rate - Non-Levelized Rate Formula Template Actual for the 12 Months Ended 12/31/2021

Utilizing FERC Form 1 Data

New York State Electric and Gas Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

SUPPORTING CALCULATIONS AND NOTES

Line

No. TRANSMISSION PLANT ALLOCATOR

83 Electric Plant (Line 97) 0

84 Total Transmission Plant (Line 2) 0

85 Schedule 19 Projects (Line 2) 0

86 Schedule 19 Projects Plant Allocator (Line 85 / Line84) #DIV/0! S19P

87 Transmission Plant Allocator (Line 84 / Line 83) #DIV/0! TP

ELECTRIC WAGE AND SALARY

ALLOCATOR

88 Production 354-355.20.b 0

89 Transmission 354-355.21.b 0

90 Distribution 354-355.23.b 0

91 Other 354-355.24,25,26.b 0

92 Total Sum of Lines 88 through 91 0

93 Transmission Wage and Salary Allocator (Line 89 / Line 92) #DIV/0! T W/S

Schedule 19 Projects Wages and Salaries

94 (transmission wages and salary times S19P) (Line 89 \* Line 86) #DIV/0!

Schedule 19 Projects Wage and Salary

95 Allocator (Line 94 / Line 92) #DIV/0! S19 W/S

Schedule 19 Projects Transmission Wage and

96 Salary Allocator (Line 94 / Line 89) #DIV/0! S19 W/S T

ELECTRIC COMMON PLANT ALLOCATOR

(CE) % Electric

97 Electric 200-201.3.c+6.c 0

98 Gas 200-201.3.d+6.d 0 CP= 0.000%

99 Total (excludes common) (Line 97 + Line 98) 0

REVENUE CREDITS

Account 454, Rent from Electric Property

100 (Note I) 300-301, fn -

Account 456, Other Electric Revenue (Note J)

101 300-301, fn -

102 Total Revenue Credits -

Formula Rate - Non-Levelized Rate Formula Template

Utilizing FERC Form 1 Data

New York State Electric and Gas Corporation

Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

General Note: References to pages in this transmission formula rate rate are indicated as: (page#, line#, col.#) References to data from FERC Form 1 are indicated as: #.y.x (page, line, column)

Note

Actual for the 12 Months Ended 12/31/2021

A All amounts shown are based on five quarter averages which are contained in footnotes to the FF1 (with the following exceptions: CWC in line 28 which is based upon one-eighth of O&M, Accumulated Deferred

Income Taxes in line 24 which are a combination of beginning and end of year averages and proration amounts, and Excess Accumulated Deferred Income Taxes in line 25 which are beginning/ending year

averages).

B The maximum accumulated deferred tax offset to rate base is calculated in accordance with the proration formula prescribed by IRS regulation section 1.167(l)-1(h)(6).

C Cash Working Capital for Schedule 19 Projects equals one-eighth (45 days) of O&M allocated to Schedule 19 Projects.

D Includes only FICA and unemployment taxes.

E For future use

F Below are the currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the

utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of

tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) multiplied by (1/1-T). Any Excess or Deficient Deferred Income Taxes reduce or increase income tax expense by the amount of the expense multiplied by (1/1-T).

Inputs Required: FIT = 0.00%

SIT= 0.00% (State Income Tax Rate or Composite SIT)

p = 0.00% (percent of federal income tax deductible for state purposes)

G Include ATU for Year N with Projected ATRR for Year N+2

H Debt cost rate = long-term interest / long term debt. Preferred cost rate = preferred dividends / preferred outstanding. The ROE is determined by the New York Public Utilities Commission and capped by the ROE

determined by FERC. The ROE Cap will be supported in the original filing and no change in ROE Cap may be made absent a filing with FERC.

I Includes revenue related to Schedule 19 Projects only, such as pole attachments, rentals and special use.

J Includes revenue related to Schedule 19 Projects only.

K The following acronyms are used for allocators:

CP= common plant allocator (allocate common plant and common expenses to total electric)

DA= DA=direct assignment (the item is direct assigned to Schedule 19 Projects)

GP= gross plant allocator (allocated gross Schedule 19 Projects plant as % of electric and common plant)

GPE= gross electric plant allocator (allocated gross Schedule 19 Projects plant as % of total electric gross plant)

S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant)

S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries)

S19 W/ST Schedule 19 Projects wages and salary allocator for transmission (Schedule 19 Projects wages and salaries as a % of transmission wages and salaries)   
 NA= not applicable (the item is not applicable to Schedule 19 Projects ATRR)

TPE= transmission plant allocator (transmission plant as % of electric)

T W/S= transmission wages and salaries as % of electric wages and salaries

L NYSEG will exclude items in Account 930.2 shown on FF1 page 335 that are greater than $1 M and not directly or indirectly related to its transmission assets.

M NYSEG either will direct assign O&M expense that have been tracked for the Schedule 19 Projects or allocate transmission O&M to the Schedule 19 Projects, but not both.

N In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included in Schedule 19 Project ATRR is as follows:

Total

Gross receipt tax rate 0.0000%

Revenue requirement - Estimate of Line 82

Gross Receipts Tax -

O May include CWIP in rate base as authorized by FERC.

New York State Electric and Gas Corporation

Workpaper 1: Average Balances for Most Rate Base Items   
 Actual for the 12 Months Ended 12/31/2021

Five Quarter Averages Gross Operating Property

(a1) (a2) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m)

(n) (o) (p)

Schedule 19 Projects

Month Year Electric Intangible Production Transmission Distribution Electric General Common Project 1 Project 2 Project 3 Project 4 Total

FF1 Reference 204-207, line 5 fn 204-207, lines 16, 25, 35 204-207, line 58 fn 204-207, Line 75 fn 204-207, l. 99 fn 355 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn 204-207, line 58 fn Sum of Columns (h)

and 46 fn through (l)

Appendix A Line # 5 1 2 3 4 6 2 2 2 2 2 2

1 December 2020 - - - - - - - - - - - -

2 March 2021 - - - - - - - - - - - -

3 June 2021 - - - - - - - - - - - -

4 September 2021 - - - - - - - - - - - -

5 December 2021 - - - - - - - - - - - -

6 Average - - - - - - - - - - - -

Note: Exclude Asset Retirement Obligations

Accumulated Depreciation

Schedule 19 Projects

Month Year Electric Intangible Production Transmission Distribution Electric General Common Project 1 Project 2 Project 3 Project 4 Total

FF1 Reference 200-201.21c 219, lines. 20-24 fn 219, line 25 fn 219, line 26 fn 219, line 28 fn 355 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn 219, line 25 fn Sum of Columns (h)through (l)

Appendix A Line # 13 9 10 11 12 14 10 10 10 10 10 10

7 December 2020 - - - - - - - - - - - -

8 March 2021 - - - - - - - - - - - -

9 June 2021 - - - - - - - - - - - -

10 September 2021 - - - - - - - - - - - -

11 December 2021 - - - - - - - - - - - -

12 Average - - - - - - - - - - - 0

Miscellaneous Rate Base Items

Schedule 19 Projects - CWIP Unfunded Liabilities

Project 1 Project 2   
Month

FF1 Reference 216 fn 216 fn

Appendix A Line # 23 23

13 December 2020 - -

14 March 2021 - -

15 June 2021 - -

16 September 2021 - -  
17 December 2021 - -

Project 3 Project 4

216 fn 216 fn 216 fn

23 23 23

- - 0

- - 0

- - 0

- - 0

- - 0

Transmission Land Held Schedule 19 Projects -

Total for Future Use Land Held for Future Use

214, line 17 fn 214, line TBD

23 28 28

- - -

- - -

- - -

- - -

- - -

Schedule 19 Projects - Materials & Supplies - Materials and Supplies -

Abandoned Plant Transmission Assigned to Construction Prepayments

(Electric and Gas)

230b, line TBD 227, Line 8 fn 227, line 5 fn 110-111, line 57 fn

24 30 31 32

- - - -

- - - -

- - - -

- - - -

- - - -

AccumulatedProvision for Miscellaneous

Injuries and Current and Accrued

Damages Liabilities Total

Sum of Columns

112-113, line 28 Account 242 - see (o) through (p)

fn below

33

- - -

- - -

- - -

- - -

- - -

18 Average - - - - - - - - - - - - - - -

Unfunded Liabilities - Account 242

Month Accrued Vacation Other Total

FF1 Reference NA NA

Appendix A Line # NA NA

19 December 2020 - - -

20 March 2021 - - -

21 June 2021 - - -

22 September 2021 - - -

23 December 2021 - - -

24 Average - - -

1-RB Items

New York State Electric and Gas Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year   
 Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e) (f) (g) (h)

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Current Year

1 ADIT-190 0 0 0 (Line 23)

2 ADIT-282 0 0 0 (Line 29)

3 ADIT-283 0 0 0 (Line 37)

4 Subtotal 0 0 0 (Line 1 + Line 2 + Line 3)

5 Schedule 19 Projects W/S Allocator #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 End of Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

8 End of Previous Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! W orksheet 2b, Line 7

9 Average Beginning and End of Year 0 #DIV/0! #DIV/0! #DIV/0! (Average of Line 7 + Line 8)

10 Prorated ADIT #DIV/0! From Worksheet 2c, Line 14, Col. (r) or Worksheet 2d, Line 13, Col. (n)

11 Total ADIT #DIV/0! Line 9 + Line 10

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

11 0 0 0 0 0

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 0 0 0 0 0

21 0 0 0 0 0

22 0 0 0 0 0

23 Total 0 0 0 0 0

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT- 282 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

24 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 W orksheet 2c, Line 14, Col. (r)

25 0

26 0

27 0

28 0 0 0 0 0

29 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation

Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Worksheet - Current Year

(a) (b) (c) (d) (e) (f) (g) (h)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Total Projects Plant Labor

Excluded Related Justification

30 Cost of Removal 0 0 0 0

31 0 0

32 0

33 0

34 0

35 0

36 0

37 Total 0 0 0 0 0

Instructions for Account 283:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

2a-ADIT Current Year

New York State Electric and Gas Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year   
 Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e) (f) (g) (h)

Schedule 19

Projects Plant Labor Total

Nonprorated Items Related Related ADIT

Prior Year

1 ADIT-190 0 0 0 (Line 20)

2 ADIT-282 0 0 0 (Line 26)

3 ADIT-283 0 0 0 (Line 34)

4 Subtotal 0 0 0 (Line 1 + Line 2 + Line 3)

5 Schedule 19 Projects W/S Allocator #DIV/0! Appendix A

6 GP Allocator #DIV/0! Appendix A

7 Prior Year ADIT 0 #DIV/0! #DIV/0! #DIV/0! (Line 4 \* Line 5 or Line 6)

In filling out this attachment, a full and complete description of each item and justification for the allocation to Columns B-G and each separate ADIT item will be listed,

dissimilar items with amounts exceeding $100,000 will be listed separately;

(a) (b) (c) (d) (e) (f) (g)

ADIT-190 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Projects Plant Labor

Total Excluded Related Related Related Justification

8 0 0 0 0 0

9 0 0 0 0 0

10 0 0 0 0 0

11 0 0 0 0 0

12 0 0 0 0 0

13 0 0 0 0 0

14 0 0 0 0 0

15 0 0 0 0 0

16 0 0 0 0 0

17 0 0 0 0 0

18 0 0 0 0 0

19 0 0 0 0 0

20 Total 0 0 0 0 0

Instructions for Account 190:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year

(a) (b) (c) (d) (e) (f) (g)

ADIT- 282 - Includes Only Items Applicable to Schedule 19

Schedule 19 Projects Projects Plant Labor G

Excluded Related Related Related Justification

21 Depreciation - Liberalized Depreciation - Prorated #DIV/0! 0 #DIV/0! 0 0 Worksheet 2d, Line 13, Col. (n)

22 0 0

23 0

24 0

25 0 0 0 0 0

26 Total #DIV/0! 0 #DIV/0! 0 0

Instructions for Account 282:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation

Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Worksheet - Prior Year

(a) (b) (c) (d) (e) (f) (g)

ADIT-283 - Includes Only Items Applicable to Schedule Schedule 19

19 Projects Total Projects Plant Labor

Excluded Related Related Related Justification

27 Cost of Removal 0 0 0 0

28 0 0

29 0

30 0

31 0

32 0

33 0

34 Total 0 0 0 0 0

Instructions for Account 283:

1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D

2. ADIT items related to Plant are included in Column E

3. ADIT items related to Labor are included in Column F

4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.

If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation

Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection   
 Actual for the 12 Months Ended 12/31/2021

Rate Year =Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r)

Beginning Balance & Monthly Year Days in the Number of Days Total Days Weighting Beginning Schedule 19 Transmission Plant Related Gross Plant Plant Plant Proration Labor W/S Labor Labor Total Transmission

Changes Month Remaining in in the for Balance/ Projects Proration Allocator Allocation (j) (f) x (l) Related Allocator Allocation Proration Prorated Amount (i)

Year After Projected Projection Monthly Amount/ (f) x (h) (Appendix A) \* (k) (General (Appendix (n) \* (o) (f) x (p) + (m) + (q)

Current Month Rate Year (d)/(e) Ending Balance and A)

Line # Common)

December 31st balance of Prorated

1 ADIT (Note B) 2020 100.00% #DIV/0! #DIV/0! #DIV/0! #DIV/0!

2 January 2021 31 335 365 91.78% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 2021 28 307 365 84.11% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 2021 31 276 365 75.62% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 2021 30 246 365 67.40% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 2021 31 215 365 58.90% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 2021 30 185 365 50.68% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 2021 31 154 365 42.19% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 2021 31 123 365 33.70% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 2021 30 93 365 25.48% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 2021 31 62 365 16.99% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 2021 30 32 365 8.77% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 2021 31 1 365 0.27% 0 0 0 0 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Prorated Balance 365 #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! 0 #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Note B: From Worksheet 2d-Prior Year ADIT Proration Actual

New York State Electric and Gas Corporation

Workpaper 2d: Accumulated Deferred Income Taxes - Actual Proration   
 Actual for the 12 Months Ended 12/31/2021

Year = 2021

Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)

Days in Period Projection - Proration of Projected Deferred Tax

(a) (b) (c) (d) (e) (f) (g) (h)

Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity   
 (i) (j) (k) (l) (m) (n)

Difference between Actual activity (Col I)

Number of   
 Days

Remaining in Total Days in

Days in the Year After Projected Rate

Month Month Month's Year (Line 14,

Accrual of Col b)

Deferred   
 Taxes

Proration Projected Prorated Prorated Projected

Percentage Monthly Amount (e) Balance Sum

(c)/(d) Activity \* (f) of (g)

Difference Preserve proration

when actual

between monthly and

Actual Monthly projected projected monthly

Activity (table monthly and activity are either

below, grand total) actual monthly both increases or

activity (i) - decreases.

(f)   
 (See Note A)

projected and when projected activity

actual activity when is an increase while

actual and actual activity is a Balance reflecting

projected activity decrease OR projected proration or averaging (n)

are either both activity is a decrease + (k) +((l) + (m))/2

increases or while actual activity is

decreases. an increase.   
(See Note A) (See Note A)

1 December 31st balance 0 0

2 January 31 335 365 91.78% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

3 February 28 307 365 84.11% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

4 March 31 276 365 75.62% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 April 30 246 365 67.40% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 May 31 215 365 58.90% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

7 June 30 185 365 50.68% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

8 July 31 154 365 42.19% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

9 August 31 123 365 33.70% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

10 September 30 93 365 25.48% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

11 October 31 62 365 16.99% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 November 30 32 365 8.77% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

13 December 31 1 365 0.27% 0 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

14 Total 365 0 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Gross Plant Labor Related

Schedule 19 Allocator (General and W/S Allocator (Appendix Grand Total (b) +

Projects Plant Related (Appendix A) Total (d) \* (e) Common) A) Total (g) \* (h) (f) + (i)

Actual Monthly Activity

15 January 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

16 February 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

17 March 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

18 April 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

19 May 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

20 June 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

21 July 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

22 August 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

23 September 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

24 October 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

25 November 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

26 December 0 0 #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6).

Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection.

Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used.   
Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

New York State Electric and Gas Corporation

Workpaper 3: Excess Accumulated Deferred Income Taxes   
 Resulting from Income Tax Rate Changes (Note A)   
 Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

Protected (P)

Adjusted Unprotected

Deficient or Deficient or Property

ADIT Balances Excess Excess Schedule 19 (UP)

ADIT Balances After Accumulated Accumulated Projects Allocated to Unprotected

Prior to Remeasurement Deferred Taxes Adjustments After Deferred Allocation Schedule 19 Other (UO) Amortization Balance at Amortization Balance at

Line Description Remeasurement (Note C) at December 31, Remeasurement Taxes Factors (Note B) Projects (Note B) Year December 31 Year December 31

Column (b) \* Line Column (b) - Column (d) + Column (f) \* Column (h) - Column (k) -

43 Column (c) Column (e) Column (g) Column (j) Column (l)

Deficient Deferred Income Taxes -

amortized to 410.1

FERC Account 190

1 0 0 0 0 0 0.000% 0 0 0 0 0

2 0 0 0 0 0 0.000% 0 0 0 0 0

3 0 0 0 0 0 0.000% 0 0 0 0 0

4 0 0 0 0 0 0.000% 0 0 0 0 0

5 0 0 0 0 0 0.000% 0 0 0 0 0

6 Total FERC Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

7 0 0 0 0 0 0.000% 0 0 0 0 0

8 0 0 0 0 0 0.000% 0 0 0 0 0

9 0 0 0 0 0 0.000% 0 0 0 0 0

10 0 0 0 0 0 0.000% 0 0 0 0 0

11 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

12 0 0 0 0 0 0.000% 0 0 0 0 0

13 0 0 0 0 0 0.000% 0 0 0 0 0

14 0 0 0 0 0 0.000% 0 0 0 0 0

15 0 0 0 0 0 0.000% 0 0 0 0 0

16 0 0 0 0 0 0.000% 0 0 0 0 0

17 Total FERC Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for Income

18 Taxes 0 0 0 0 0 0 0

19 Gross Up 0 0 0 0 0

Total Deficient Accumulated Deferred Income

20 Taxes - Account 182.3 0 0 0 0 0

Excess Accumulated Deferred Income

Taxes - amortized to 411.1

FERC Account 190

21 0 0 0 0 0 0.000% 0 0 0 0 0

22 0 0 0 0 0 0.000% 0 0 0 0 0

23 Total Account 190 0 0 0 0 0 0 0 0 0 0

FERC Account 282

24 Accelerated Depreciation 0 0 0 0 0 0.000% 0 P 0 0 0 0

25 0 0 0 0 0 0.000% 0 0 0 0 0

26 0 0 0 0 0 0.000% 0 0 0 0 0

27 0 0 0 0 0 0.000% 0 0 0 0 0

28 0 0 0 0 0 0.000% 0 0 0 0 0

29 Total Account 282 0 0 0 0 0 0 0 0 0 0

FERC Account 283

30 0 0 0 0 0 0.000% 0 0 0 0 0

31 0 0 0 0 0 0.000% 0 0 0 0 0

32 0 0 0 0 0 0.000% 0 0 0 0 0

33 0 0 0 0 0 0.000% 0 0 0 0 0

34 0 0 0 0 0 0.000% 0 0 0 0 0

35 Total Account 283 0 0 0 0 0 0 0 0 0 0

Subtotal Before Being Grossed up for Income

36 Taxes 0 0 0 0 0 0 0

37 Gross Up 0 0 0 0 0

Total Excess Accumulated Deferred Income

38 Taxes - Account 254 0 0 0 0 0

39 Grand Total 0 0 0 0 0

40 Total Amortization 0

Note A: Includes Excess Deferred Income Tax Regulatory Assets or Liabilities and the associated amortization arising from income tax rate changes. This sheet will be populated and replicated for changes in federal, state or local income tax rates impacting Schedule 19   
Project ADITs.

Note B: The allocation factors used to allocate total excess accumulated deferred income taxes to local transmission projections are (to be completed when used) Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41 New nominal rate 1.0%

42 Prior nominal rate 1.0%

43 Remeasurement Factor 100.0%

Note D:   
Note E:   
Note F:

New York State Electric and Gas Corporation   
Workpaper 4: Permanent Book/Tax Differences   
 Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e)

Tax Effect of AFUDC Equity Other 2 Other 3 Total

Permanent Schedule 19

Book/Tax Projects

Line # Differences

FF1 Reference

1 Amount - 0 0 -

2 Income Tax Effect - 0 0 -

Line 1 \* Line 1 \* Sum of

Line 1 \* Income Income Tax Income Tax Columns (b), (c)

Ref Tax Factor Factor Factor and (d)

New York State Electric and Gas Corporation   
Workpaper 5: Schedule 19 Project Return   
Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o)

Five Quarter Average Allocate Other Rate Base Items to Schedule 19 Projects

Net Accumulated

IntangiblePlant - - Net Common Deferred Land Held for

Net General Using Plant - - Abandoned Income Taxes - (Excess)/Deficient Future Use - Other Rate Base

Gross Plant in Accumulated Net Operating Plant - Using Allocator Using Plant - Using Using ADIT - Using Using Items - Using

Line # Service Allocator Depreciation Property Allocator Allocator CWIP Allocator Allocator Allocator Allocator Allocator Total Rate Base

W orkpaper 1, W orkpaper 1, Col. (b) - Col. Line 6 \* Col. Line 6 \* Col. Line 6 \* Col. W orkpaper 1, W orkpaper 1, Line 6 \* Col. Line 6 \* Col. Sum of Col. (e)

ReferenceProject Line 6 Calculated Line 12 (d) (c) (c) (c) Line 18 Line 18 (c) Line 6 \* Col. (c) (c) Line 6 \* Col. (c) through Col. (n)

1 Grouping 1 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Project

2 Grouping 2 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Project

3 Grouping 3 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Project

4 Grouping 4 - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

5 #DIV/0! - #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

6 Total - #DIV/0! - - #DIV/0! #DIV/0! #DIV/0! 0 0 #DIV/0! 0 - #DIV/0! #DIV/0!

Appendix A, Appendix A, Appendix A, W orkpaper 1, W orkpaper 1, Appendix A, Appendix A, Appendix A, Line

Ref Line 19 Line 20 Line 21 Line 18 Line 18 Line 25 Appendix A, Line 26 Line 28 34

W eighted

Preferred and Preferred and

Common Common W eighted

Rate Base W ACC Return Equity Rate Equity Return Debt Rate Debt Return

Attachment 6,

Lines 2 + 3,

Attachment 6, Lines 6 + 7, Attachment 6,

Line 4, Line 8, Lines 10 + 11 Line 1, Line 5,

Line 12, or Col. (b) \* Col. or Lines 14 + Col. (b) \* Col. Line 9 or Line Col. (b) \* Col.

Reference Col. (o) Line 16 (c) 15 (e) 13 (h)

Project

7 Grouping 1 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

8 ProjectGrouping 2 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

Project

9 Grouping 3 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

Project

10 Grouping 4 #DIV/0! #DIV/0! #DIV/0! 0.00% #DIV/0! #DIV/0! #DIV/0!

11 #DIV/0! #DIV/0! #DIV/0! #DIV/0!

12 Total #DIV/0! #DIV/0! #DIV/0! #DIV/0!

Schedule 19 Projects Included in Each Project Group

Project Project Gross

Project Name Description Investment

Grouping 1

Project

Grouping 2

Project

Grouping 3

Project

Grouping 4

6-Project Cost of Capital

New York State Electric and Gas Corporation

Workpaper 6: Schedule 19 Project Cost of Capital   
Actual for the 12 Months Ended 12/31/2021

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j)

Line # Project Grouping 1 (Note A)

Capitalization %s Cost Rates WACC

1 Long Term Debt Line 22, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

2 Preferred Stock Line 22 Col. (b) - 0.0% 0.000% 0.00% ROE Cap 10.87%

3 Common Stock Line 22 Col. (d) 0 0.0% 0.000% 0.00%

(Lines 1 and 2,

4 Total Capitalization 0 0.0% Col. (j)) #DIV/0!

Project Grouping 2

Capitalization %s Cost Rates WACC

5 Long Term Debt Line 22, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

6 Preferred Stock Line 22 Col. (b) - 0.0% 0.000% 0.00% ROE Cap 10.87%

7 Common Stock Line 22 Col. (d) 0 0.0% 0.000% 0.00%

(Lines 5 and 6,

8 Total Capitalization 0 0.0% Col. (j)) #DIV/0!

Project Grouping 3

Capitalization %s Cost Rates WACC

9 Long Term Debt Line 22, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Case No. 0.00%

10 Preferred Stock Line 22 Col. (b) - 0.0% 0.000% 0.00% ROE Cap 10.87%

11 Common Stock Line 22 Col. (d) 0 0.0% 0.000% 0.00%

(Lines 9 and 10,

12 Total Capitalization 0 0.0% Col. (j)) #DIV/0!

Project Grouping 4

Capitalization %s Cost Rates WACC

13 Long Term Debt Line 22, Col. (i) 0 0.0% #DIV/0! #DIV/0! ROE per New York State Public Service Commission, Docket No. 0.00%

14 Preferred Stock Line 22 Col. (b) - 0.0% 0.000% 0.00% ROE Cap 10.87%

15 Common Stock Line 22 Col. (d) 0 0.0% 0.000% 0.00%

(Lines 13 and 14,

16 Total Capitalization 0 0.0% Col. (j)) #DIV/0!

Common Equity Long-term Debt

Less:

Accumulated

Other Common Equity Unamortized Unamortized Loss Long-term

Less: Preferred Comprehensive for Gains on Unamortized Debt on Reacquired Debt for

Total Stock Income Capitalization Total Reacquired Debt Expense Debt Capitalization

Col. (a) - Col. (b) Col. (e) + Col.

Month Year 112-113, l.16, fn 112-113, l.3, fn 112-113, l.15, fn - Col. (c) 112-113, l.24, fn 112-113, l.61, fn 112-113, l.69, fn 112-113, l.81, fn (f) - Col. (g) - (h)

17 December 2020 - - - - -

18 March 2021 - - - - -

19 June 2021 - - - - -

20 September 2021 - - - - -

21 December 2021 - - - - -

22 Average -

(114-117c, sum

of lines 62, 63,

23 Long Term Interest 64, 65, 66) 0

24 Long-Term Debt (Line 22, Col. (i)) 0

(Line 23 / Line

25 Long-term Debt Interest Rate 24) #DIV/0!

26 Preferred Dividends 118-119c, l.29 -

27 Preferred Stock (Line 22 Col. (b)) -

(Line 26 / Line

28 Preferred Stock Rate 27) 0

Note A: The above common equity, preferred stock and long-term debt amounts are not used for capital structure purposes since the CSRA requires use of the NYPSC approved capital structure.

New York State Electric and Gas Corporation

Workpaper 7: True-up Adjustment for Schedule 19 Projects   
 Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.

The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

(i) In accordance with its formula rate protocols, NYSEG shall recalculate its Annual Transmission

Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.

(ii) Determine the difference between the Actual ATRR as determined in paragraph (i) above,

and actual revenues based upon the Projected ATRR for the previous calendar year

(iii) Multiply the ATRR Before Interest by (1+i)^24 months

Where: i = Average of the monthly rates from the middle of the Rate Year for which the ATU

is being calculated through the middle of the year in which the ATU is included in rates (24 months) The interest rates are initially estimated and then trued-up to actual

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR

will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1   
by the application of clearly identified and supported information. If the reconciliation

is provided through a worksheet included in the filed Formula Rate Template, the inputs to the worksheet must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the worksheet and input to the main body of the Formula Rate.

Line

Interest

Estimated Actual Interest Rate True-

Interest Rate Rate Up

1 A ATRR based on actual costs included for the previous calendar year 0

2 B Revenues based upon the Projected ATRR for the previous calendar year and excluding any true-up adjustment 0

3 C Difference (A-B) 0 0

4 D Future Value Factor (1+i)^24 1.0000 1.0000 0

5 E True-up Adjustment (C\*D) 0 0

6 F Interest Rate True-up from Prior Periods 0

7 G ATU Adjustment with Interest Rate True-up From Prior Periods 0

Where:

i= average interest rate as calculated below

Interest on Amount of Refunds or Surcharges Estimated Actual

Monthly Monthly

Month Year Interest Rate Interest Rate

8 July Year 1 0.0000% 0.0000%

9 August Year 1 0.0000% 0.0000%

10 September Year 1 0.0000% 0.0000%

11 October Year 1 0.0000% 0.0000%

12 November Year 1 0.0000% 0.0000%

13 December Year 1 0.0000% 0.0000%

14 January Year 2 0.0000% 0.0000%

15 February Year 2 0.0000% 0.0000%

16 March Year 2 0.0000% 0.0000%

17 April Year 2 0.0000% 0.0000%

18 May Year 2 0.0000% 0.0000%

19 June Year 2 0.0000% 0.0000%

20 July Year 2 0.0000% 0.0000%

21 August Year 2 0.0000% 0.0000%

22 September Year 2 0.0000% 0.0000%

23 October Year 2 0.0000% 0.0000%

24 November Year 2 0.0000% 0.0000%

25 December Year 2 0.0000% 0.0000%

26 January Year 3 0.0000% 0.0000%

27 February Year 3 0.0000% 0.0000%

28 March Year 3 0.0000% 0.0000%

29 April Year 3 0.0000% 0.0000%

30 May Year 3 0.0000% 0.0000%

31 June Year 3 0.0000% 0.0000%

32 Average 0.00000% 0.00000%

New York State Electric and Gas Corporation

Workpaper 8: Electric and Common Depreciation and Amortization Rates   
 Actual for the 12 Months Ended 12/31/2021

FERC Account Description Rate (Note 1)

Transmission

350 Land Rights NA

352 Structures and Improvements 1.79%

353 Station Equipment 1.69%

354 Towers and Fixtures 1.63%

355 Poles and Fixtures 2.07%

356 Overhead Conductors & Devices 2.21%

357 Underground Conduit 1.54%

358 Underground Conductors & Devices 1.83%

359 Roads and Trails NA

Electric General and Intangible

302 Franchises and Consents NA

303 Intangible Plant 9.14%

390 Structures and Improvements 1.77%

391 Office Furniture and Equipment 5.00%

391.2 Computer Equipment 9.14%

392.1 Transportation Equipment - Auto 9.50%

393 Stores Equipment 2.56%

394 Tools, Shop and Garage Equipment 4.00%

395 Laboratory Equipment 3.66%

396 Power Operated Equipment 8.18%

396.1 Power Operated Equipment - Vehicle 6.67%

397 Communication Equipment 5.75%

397.1 Communication Equipment - Overhead 2.86%

398 Miscellaneous Equipment 2.95%

Common

302 Franchises and Consents NA

303 Intangible Plant 11.33%

390 Structures and Improvements 1.64%

391 Office Furniture and Equipment 4.32%

391.2 Computer Equipment 11.33%

391.4 LANs/WANs 14.29%

392 Transportation Equipment - Auto 9.00%

392.1 Transportation Equipment - In Reserve 10.00%

393 Stores Equipment 1.55%

394 Tools, Shop and Garage Equipment 3.09%

395 Laboratory Equipment 5.00%

397 Communication Equipment 6.67%

398 Miscellaneous Equipment 4.91%

Note 1: The above depreciation rates cannot change absent Commission authorization

New York State Electric and Gas Corporation   
 Workpaper 9: Prior Period Corrections Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.

(a) (b)

Calendar Year

Revenue

Line Impact of Revenue

No. Description Source Correction Requirement

1 Filing Name and Date

2 Original Revenue Requirement 0

3 Description of Correction 1 0

4 Description of Correction 2 0

5 Total Corrections (Line 3 + Line 4) 0

6 Corrected Revenue Requirement (Line 2 + Line 5) 0

7 Total Corrections (Line 5) 0

8 Average Monthly FERC Refund Rate Note A 0.00%

9 Number of Months of Interest Note B 0

10 (Line 7 \* Line 8 \*

Interest on Correction Line 9) 0

11 Sum of Corrections Plus Interest (Line 7 + Line 10) 0

Notes:

A The interest rate on corrections will be the average monthly FERC interest rate for the period from the beginning of the year being

corrected through the end of the rate year where the correction is reflected in rates - the same as how interest on the Annual Trueup Adjustment is computed.

B The number of months in which interest is computed is from the middle of the rate year in which the correction is needed to the

middle of the rate year where the correction is reflected in rates - the same as how interest on the Annual True-up Adjustment is   
computed.