

## Attachment 3

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**

<del>Worksheet</del> <a href="#">Worksheet</a>	<del>Worksheet</del> <a href="#">Worksheet</a>	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 <del>Project</del> <a href="#">Projects</a>
6		Project Cost Of Capital	Schedule 19 <del>Project</del> <a href="#">Projects</a> Cost of Capital
7		True-up Adjustment	Annual True-up Adjustment
8		Depreciation Rates	Depreciation Rates Approved by the Commission and Used to Determine Schedule 19 <del>Project</del> <a href="#">Projects</a> Depreciation and Amortization Expense
9		Corrections	Prior Period Corrections

New York State Electric and Gas Corporation  
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

Line	(1)	(2)	(3)	(4)	(5)
No.	RATE BASE (Note A):	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col. 3 + Col. 4)
GROSS PLANT IN SERVICE					
1	Production	Worksheet/Worksheet 1, Line 6, Col. (c)	0	NA	0
2	Transmission	Worksheet/Worksheet 1, Line 6, Col. (d) or Col. (m)	0	DA	0
3	Distribution	Worksheet/Worksheet 1, Line 6, Col. (e)	0	NA	0
4	Electric General	Worksheet/Worksheet 1, Line 6, Col. (f)	0	S19 W/S #DIV/0!	#DIV/0!
5	Electric Intangible	Worksheet/Worksheet 1, Line 6, Col. (b)	0	S19 W/S #DIV/0!	#DIV/0!
6	Common	Worksheet/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	GPE #DIV/0!	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE #DIV/0!	#DIV/0!
ACCUMULATED DEPRECIATION					
9	Production	Worksheet/Worksheet 1, Line 12, Col. (c)	-	NA	0
10	Transmission	Worksheet/Worksheet 1, Line 12, Col. (d) or Col. (m)	-	DA	-
11	Distribution	Worksheet/Worksheet 1, Line 12, Col. (e)	-	NA	0
12	Electric General	Worksheet/Worksheet 1, Line 12, Col. (f)	-	S19 W/S #DIV/0!	#DIV/0!
13	Electric Intangible	Worksheet/Worksheet 1, Line 12, Col. (b)	-	S19 W/S #DIV/0!	#DIV/0!
14	Common	Worksheet/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	ABANDONED PLANT	Worksheet 1, Line 18, Col. (e)	NA		0
ACCUMULATED DEFERRED INCOME TAXES (Note B)					
2423	Accumulated Deferred Income Taxes	Worksheet/Worksheet 2a, Line 11, Col. (q)	NA		#DIV/0!
2424	Excess Accumulated Deferred Income Taxes	Worksheet 3-EDGE	NA		0
2225	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 2423 + Line 2424)			#DIV/0!
2426	LAND HELD FOR FUTURE USE	Worksheet/Worksheet 1, Line 18, Col. (h) or (i)	0	DA	0
OTHER RATE BASE ITEMS					
2427	Cash Working Capital (Note C)	(Line 44 47 times 45/360)	NA		#DIV/0!
2428	Materials & Supplies - Transmission	Worksheet/Worksheet 1, Line 18, Col. (d)	0	S19P #DIV/0!	#DIV/0!
2429	Materials and Supplies - Electric and Gas - Assigned to Construction	Worksheet/Worksheet 1, Line 18, Col. (e)	0	CP'GPE #DIV/0!	#DIV/0!
2430	Prepayments	Worksheet/Worksheet 1, Line 18, Col. (n)	0	CP'GPE #DIV/0!	#DIV/0!
2431	Unfunded Liabilities	Worksheet/Worksheet 1, Line 18, Col. (v)	-	CP'S19 W/S #DIV/0!	#DIV/0!
2432	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 2427 through 2431)	NA		#DIV/0!
2433	RATE BASE	(Line 22 + Line 2423 + Line 2426 + Line 27 + Line 28 + Line 24 32)	NA		#DIV/0!

New York State Electric and Gas Corporation  
Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects

(1)		(2)	(3)	(4)	(5) Schedule 19 Projects (Col 3 + Col 4)
Line					
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	(Col 3 times Col 4)
<b>OPERATIONS AND MAINTENANCE EXPENSES (Note M)</b>					
4634	Transmission - Direct Assgn	320-323.112.b fn	0	DA	0
4635	Transmission - Allocate	320-323.112.b fn	0		
4636	Less: EPRI Dues in Account 566	352-353	0		
4637	Subtotal - Transmission to Allocate	Line 4635 - Line 4636	0	S19P	#DIV/0!
4638	Electric A&G	320-323.197.b	0		
4639	Less: EPRI Dues in A&G	352-353	0		
4640	Less: Regulatory Commission Expenses	320-323.189.b	0		
4641	Less: Property Insurance	320-323.185.b	0		
4642	Less: Account 930.2 Items	Note L	0		
4643	Adjusted Electric A&G	Line 38 - Line 39 - Line 40 - Line 41 - Line 42 - Line 43 - Line 44	0	S19 W/S	#DIV/0!
4644	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!
4645	Plus: Direct Assigned Regulatory Commission Expenses (Note E)	350-351 fn	NA	DA	0
4646	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!
4647	TOTAL O&M	Sum of Lines 4634 through 4646	NA		#DIV/0!
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
6448	Transmission	336.7.f, fn	0	DA	0
6449	Electric General	336.10.f	0	S19 W/S	#DIV/0!
6450	Electric Intangible	336.1.d	0	S19 W/S	#DIV/0!
6451	Common Electric	336.11.f	0	S19 W/S	#DIV/0!
64	Amortization of Abandoned Plant	262-263	NA	DA	0
6452	TOTAL DEPRECIATION	Sum of Lines 6448 through 6451	0		#DIV/0!
<b>TAXES OTHER THAN INCOME TAXES</b>					
<b>LABOR RELATED</b>					
6463	Pavoli (Note D)	262-263.9.f+262-263.17.1	0	CP'S19 W/S	#DIV/0!
<b>PLANT RELATED</b>					
6464	Real Estate	262-263.5.i	0	CP*GPE	#DIV/0!
6465	Franchise Tax	262-263	0	CP*GPE	#DIV/0!
6467	Gross Receipts Tax		NA	Note N	0
6468	Other (Note E)	262-263	0		0
6469	TOTAL OTHER TAXES	Sum of Lines 6463 and 6465 through 6468	0		#DIV/0!
<b>INCOME TAXES (Note F)</b>					
6490	Composite Tax Rate = T	$T = 1 - ((1 - SIT) * (1 - FIT)) / ((1 - SIT * FIT * p))$	0.0000%		
6491	Gross-up Factor	$1 / (1 - T)$	0.0000		
6492	Income Tax Factor	$T / (1 - T)$	0.0000		
6493	Amortization of Investment Tax Credit (enter neative)	266-267.11. f, fn	NA	DA	0
6494	Amortization of Excess Deferred Income Taxes (enter neative)	Worksheet/Worksheet 3	NA	DA	0
6495	Tax Effect of Permanent Differences	Worksheet/Worksheet 4, Line 2, Col. (e)	NA	DA	-
6496	Income Tax Calculation	(Line 72.72 * Line 64.61)	NA	Calc	#DIV/0!
7267	ITC adjustment	(Line 69.63 * Line 64.61)	NA	Calc	0
7168	Amortization of Excess Deferred Income Tax Adjustment	(Line 62.64 * Line 64.61)	NA	Calc	0
7269	Permanent Differences Tax Adjustment	(Line 68.65 * Line 64.61)	NA	Calc	0
7270	TOTAL INCOME TAXES	Sum of Lines 6493 through 7269	NA		#DIV/0!
<b>RETURN (Note H)</b>					
7471	Debt	Worksheet/Worksheet 5, Line 12, Col. (i)	NA	Calc	#DIV/0!
7472	Common Equity and Preferred Stock	Worksheet/Worksheet 5, Line 12, Col. (i)	NA	Calc	#DIV/0!
7473	TOTAL RETURN	Sum of Lines 7471 through 7472	NA		#DIV/0!
7774	ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS	(Line 46.47 + Line 64.62 + Line 69.63 + Line 72 + Line 73 + Line 76)	NA/DA		#DIV/0!
7475	REVENUE CREDITS	(Line 402.99)	NA/DA		-
7976	ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATU) (ATRR)	(Line 77.74 + Line 79.75)	NA		#DIV/0!
8077	CORRECTIONS	Worksheet/Worksheet 9, Line 11, Col. (b)	NA		0
8178	ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)	Worksheet/Worksheet 7, Line 7.5	NA		0
8279	ATRR PLUS ATU AND CORRECTIONS	Sum of Lines 79.76 through 81.78	NA		#DIV/0!

**New York State Electric and Gas Corporation**  
**Appendix A: Annual Transmission Revenue Requirement for Schedule 19 Projects**

**SUPPORTING CALCULATIONS AND NOTES**

Line No.					
<b>TRANSMISSION PLANT ALLOCATOR</b>					
4290	Electric Plant	(Line 52, 54)		0	
4291	Total Transmission Plant	(Line 2)		0	
4292	Schedule 19 Projects	(Line 2)		0	
4293	Schedule 19 Projects Plant Allocator	(Line 44, 52 / Line 54, 51)		#DIV/0!	S19P
4294	Transmission Plant Allocator	(Line 44, 51 / Line 49, 50)		#DIV/0!	TP
<b>ELECTRIC WAGE AND SALARY ALLOCATOR</b>					
4295	Production	354-355.20.b		0	
4296	Transmission	354-355.21.b		0	
4297	Distribution	354-355.23.b		0	
4298	Other	354-355.24.25.26.b		0	
4299	Total	Sum of Lines 4295 through 4298		0	
4300	Transmission Wage and Salary Allocator	(Line 44, 55 / Line 44, 59)	#DIV/0!		T W/S
4491	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 40, 55 * Line 44, 53)	#DIV/0!		
4492	Schedule 19 Projects Wage and Salary Allocator	(Line 44, 91 / Line 42, 89)	#DIV/0!		S19 W/S
4493	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 44, 91 / Line 40, 86)	#DIV/0!		S19 W/S T
<b>ELECTRIC COMMON PLANT ALLOCATOR (CE)</b>					
4294	Electric	200-201.3.c+6.c		0	% Electric
4295	Gas	200-201.3.d+6.d		0	CP= 0.000%
4296	Total (excludes common)	(Line 42, 86 + Line 42, 85)		0	
<b>REVENUE CREDITS</b>					
4297	Account 454, Rent from Electric Property (Note I)	300-301, fn		-	
4298	Account 456, Other Electric Revenue (Note J)	300-301, fn		-	
4299	Total Revenue Credits			-	

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 are indicated as: (page#, line#, col.#)  
References to data from FERC Form 1 are indicated as: #/y:x (page, line, column)

Note	
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(j)-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	<del>FICA fees and any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.</del>
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 <del>gross</del> Schedule 19 Projects gross plant as % of electric and common plant) GPE= gross electric plant allocator (allocated <del>gross</del> Schedule 19 Projects <del>gross</del> 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 allocable (the item is not allocable to Schedule 19 Projects <del>ATRR</del> ) 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 <del>gross</del> Projects ATRR is as follows:
	Gross receipt tax rate Revenue requirement Gross Receipts Tax
	Total 0.0000% Estimate of Line 42 79
O	<del>May include CWP in rate base as authorized by FERC for future use</del>

Actual for the 12 Months Ended 12/31/2021

		(a)	(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, <del>lines 14, 25, 36 and line 46</del> fn	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	204-207, line 58 fn	204-207, line 58 fn	Sum of Columns (h) through (l)		
Appendix A Line #		5	1	2	3	4	6	2	2	2	2	2	2	2			
December 2020		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
March 2021		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
June 2021		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
September 2021		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
December 2021		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	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	10			
December 2020		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
March 2021		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
June 2021		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
September 2021		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
December 2021		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Average		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous Rate Base Items																	
Schedule 19 Projects - CWR							Unfunded Liabilities							Miscellaneous Rate Base Items			
Month		Project 1 Transmission Land Held for Future Use	Project 2 Schedule 19 Projects - Land Held for Future Use	Project 3 Materials & Supplies - Transmission	Project 4 Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Total Accumulated Provision for Injuries and Damages	Transmission Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use Total	Schedule 19 Projects - Abandoned Plant	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Unfunded Liabilities - Accumulated Provision for Injuries and Damages	Miscellaneous Current and Accrued Liabilities - Account 242 - see below	Sum of Columns (a) through (n)	
FF1 Reference		244-214, line 17 fn	244-214, line TBD	244-227, line 8 fn	244-227, line 8 fn	244-110-111, line 57 fn	312-113, line 28 fn	244, line 17 - Account 242 - see below	314, line 100 - Sum of Columns (a) through (n)	200b - line TBD	207, line 6-8	207, line 6-8	410-111, line 57-8	412-113, line 28 fn	242 - see below	Sum of Columns (a) through (n)	
Appendix A Line #		252a	202a	252a	252a	253a	253a	25	2531	24	20	24	20	25	242 - see below	25	
December 2020		-	-	-	-	6.0	-	-	-	-	-	-	-	-	-	-	
March 2021		-	-	-	-	6.0	-	-	-	-	-	-	-	-	-	-	
June 2021		-	-	-	-	6.0	-	-	-	-	-	-	-	-	-	-	
September 2021		-	-	-	-	6.0	-	-	-	-	-	-	-	-	-	-	
December 2021		-	-	-	-	6.0	-	-	-	-	-	-	-	-	-	-	
Average		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Unfunded Liabilities - Account 242																	
Month		Accrued Vacation	Other	Total													
FF1 Reference		NA	NA														
Appendix A Line #		NA	NA														
December 2020		-	-	-													
March 2021		-	-	-													
June 2021		-	-	-													
September 2021		-	-	-													
December 2021		-	-	-													
Average		-	-	-													

New York State Electric and Gas Corporation  
**Worksheet 2a: Accumulated Deferred Income Taxes (ADIT) - Worksheet Workbook - Current Year**  
**Actual for the 12 Months Ended 12/31/2021**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Nonprorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT	
1	Current Year						
2	ADIT-190	0		0	0		(Line 23, 24)
3	ADIT-282	0		0	0		(Line 29, 30)
4	ADIT-283	0		0	0		(Line 47, 38)
5	Subtotal	0		0	0		(Line 1 + Line 2 + Line 3)
6	Schedule 19 Projects W/S Allocator			#DIV/0!			Appendix A
7	GP Allocator	#DIV/0!		#DIV/0!			(Line 4 + Line 5 or Line 6)
8	End of Year ADIT	0		#DIV/0!		#DIV/0!	Worksheet Workbook 2b, Line 7
9	End of Previous Year ADIT	0		#DIV/0!		#DIV/0!	
	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 Workbook 2c, Line 14, Col. (n) or Worksheet Workbook 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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related		Justification
44		0	0	0	0		
45		0	0	0	0		
46		0	0	0	0		
47		0	0	0	0		
48		0	0	0	0		
49		0	0	0	0		
50		0	0	0	0		
51		0	0	0	0		
52		0	0	0	0		
53		0	0	0	0		
54		0	0	0	0		
55		0	0	0	0		
56		0	0	0	0		
57		0	0	0	0		
58		0	0	0	0		
59		0	0	0	0		
60		0	0	0	0		
61		0	0	0	0		
62		0	0	0	0		
63		0	0	0	0		
64		0	0	0	0		
65		0	0	0	0		
66		0	0	0	0		
67		0	0	0	0		
68		0	0	0	0		
69		0	0	0	0		
70		0	0	0	0		
71		0	0	0	0		
72		0	0	0	0		
73		0	0	0	0		
74		0	0	0	0		
75		0	0	0	0		
76		0	0	0	0		
77		0	0	0	0		
78		0	0	0	0		
79		0	0	0	0		
80		0	0	0	0		
81		0	0	0	0		
82		0	0	0	0		
83		0	0	0	0		
84		0	0	0	0		
85		0	0	0	0		
86		0	0	0	0		
87		0	0	0	0		
88		0	0	0	0		
89		0	0	0	0		
90		0	0	0	0		
91		0	0	0	0		
92		0	0	0	0		
93		0	0	0	0		
94		0	0	0	0		
95		0	0	0	0		
96		0	0	0	0		
97		0	0	0	0		
98		0	0	0	0		
99		0	0	0	0		
100		0	0	0	0		
101		0	0	0	0		
102		0	0	0	0		
103		0	0	0	0		
104		0	0	0	0		
105		0	0	0	0		
106		0	0	0	0		
107		0	0	0	0		
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111		0	0	0	0		
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163		0	0	0	0		
164		0	0	0	0		
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167		0	0	0	0		
168		0	0	0	0		
169		0	0	0	0		
170		0	0	0	0		
171		0	0	0	0		
172		0	0	0	0		
173		0	0	0	0		
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211		0	0	0	0		
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250		0	0	0	0		
251		0	0	0	0		
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257		0	0	0	0		
258		0	0	0	0		
259		0	0	0	0		
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263		0	0	0	0		
264		0	0	0	0		
265		0	0	0	0		
266		0	0	0	0		
267		0	0	0	0		</



New York State Electric and Gas Corporation  
**Worksheet** **Workpaper** - Prior Year  
**Actual for the 12 Months Ended 12/31/2021**

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Nonprorated Items	Schedule 19 Projects	Plant Related	Labor Related		Total ADIT		
1	Prior Year							
2	ADIT-190	0	0	0		(Line 20)		
3	ADIT-282	0	0	0		(Line 26)		
4	ADIT-283	0	0	0		(Line 34)		
5	Subtotal	0	0	0		(Line 1 + Line 2 + Line 3)		
6	Schedule 19 Projects W/S Allocator			#DIV/0!		Appendix A		
7	GP Allocator	#DIV/0!				Appendix A		
	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 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor 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	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Instructions for Account 190:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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  
**Worksheet** **Workpaper** - Prior Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	G Justification
21	Depreciation - Liberalized Depreciation - Prorated	#DIV/0!	0	#DIV/0!	0	0	Worksheet Workpaper 2d, Line 13, Col. (n)
22		0	0	0	0	0	
23		0	0	0	0	0	
24		0	0	0	0	0	
25		0	0	0	0	0	
26	<b>Total</b>	<b>#DIV/0!</b>	<b>0</b>	<b>#DIV/0!</b>	<b>0</b>	<b>0</b>	

Instructions for Account 282:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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  
**Worksheet** **Workpaper** - Prior Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant Related	Labor Related	Justification
27	Cost of Removal	0	0	0	0	0	
28		0	0	0	0	0	
29		0	0	0	0	0	
30		0	0	0	0	0	
31		0	0	0	0	0	
32		0	0	0	0	0	
33		0	0	0	0	0	
34	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

Instructions for Account 283:

- ADIT items related only to Schedule 19 Projects are directly assigned to Column D
- ADIT items related to Plant are included in Column E
- ADIT items related to Labor are included in Column F
- 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  
Worksheet 2c: Accumulated Deferred Income Taxes - Prorated Projection  
Actual for the 12 Months Ended 12/31/2021

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

Rate Year =

Account 282 (Note A)

Line #	(a) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Number of Days Remaining in Year After Current Month	(e) Total Days in the Projected Rate Year	(f) Weighting for Projection (d)/(e)	(g) Beginning Balance/ Monthly Amount/ Ending Balance	(h) Schedule 19 Projects	(i) Transmission Proration (f) x (h)	(j) Plant Related	(k) Gross Plant Allocator (Appendix A)	(l) Plant Allocation (j) * (k)	(m) Plant Proration (f) x (i)	(n) Labor Related (General and Common)	(o) W/S Allocator (Appendix A)	(p) Labor Allocation (n) * (o)	(q) Labor Proration (f) x (p)	(r) Total Transmission Prorated Amount + (m) + (q)
1	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#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(f)-1(h)(6).

Note B: From ~~Worksheet~~ Worksheet 2d-Prior Year ADIT Proration Actual

New York State Electric and Gas Corporation  
Worksheet 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			Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Projected Rate Year (Line 14, Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Projected Balance Sum of (g)	Actual Monthly Activity below, grand total	Difference between projected monthly and actual monthly activity (i)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note A)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note A)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note A)	Balance reflecting proration or averaging (n) + (k) + ((i) + (m))/2
1 December 31st balance							0						0
2 January	31	335	365	91.76%	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!	

Actual Monthly Activity	Schedule 19 Projects		Gross Plant Allocated (Appendix A)		Labor Related (General and Common)		W/S Allocator (Appendix A)		Grand Total (b) + (f) + (i)	
	Plant Related	Total (d) * (e)	Total (d) * (e)				Total (g) * (h)			
15 January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
16 February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
17 March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
18 April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
19 May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
20 June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
21 July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
22 August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
23 September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
24 October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
25 November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
26 December	0	0	#DIV/0!	#DIV/0!	0	#DIV/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(j)-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  
Worksheet 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)
		ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)	Deficient or Excess Accumulated Deferred Taxes at December 31, Column (b) - Line 43 Column (b) - Column (c)	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes Column (d) + Column (e)	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects Column (f) - Column (g)	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Year	Balance at December 31, Column (h) - Column (i)	Amortization Year	Balance at December 31, Column (k) - Column (l)	
Line	Description													
Deficient Deferred Income Taxes - amortized to 410.1														
1	FERC Account 190	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	0
H&RC 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	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	0
18	Subtotal Before Being Grossed up for Income Taxes			0		0		0			0		0	0
19	Gross Up													
20	Total Deficient Accumulated Deferred Income Taxes - Account 182.3			0		0		0			0		0	0
Excess Accumulated Deferred Income Taxes - amortized to 411.1														
21	FERC Account 190	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	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	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	0
36	Subtotal Before Being Grossed up for Income Taxes			0		0		0			0		0	0
37	Gross Up			0		0		0			0		0	0
38	Total Excess Accumulated Deferred Income Taxes - Account 254			0		0		0			0		0	0
39	Grand Total			0		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

New nominal rate	1.0%
Prior nominal rate	1.0%
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**

Line #	(a) Tax Effect of Permanent Book/Tax Differences	(b) AFUDC Equity Schedule 19 Projects	(c) Other 2	(d) Other 3	(e) Total
1	FF1 Reference Amount	-	0	0	-
2	Income Tax Effect	-	0	0	-
Ref		Line 1 * <a href="#">Composite</a> Income Tax <a href="#">Factor_Rate</a>	Line 1 * <a href="#">Composite</a> Income Tax <a href="#">Factor_Rate</a>	Line 1 * <a href="#">Composite</a> Income Tax <a href="#">Factor_Rate</a>	Sum of Columns (b), (c) and (d)

New York State Electric and Gas Corporation  
Worksheet 2: 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)													
Five Quarter Average				Allocate Other Rate Base Items to Schedule 19 Projects									
Line #	Gross Plant in Service	Allocated	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	Net Intangible Plant - Using Allocator	Net Common Plant - Using Allocator	Cost	Allocated Plant - Using Allocator	Accumulated Deferred Income Taxes - Using Allocator	(Excess) Deficient ADIT - Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base
Reference	Worksheet 1, Line 6	Calculated	Worksheet 1, Line 12	Col. (b) + Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Worksheet 1, Line 14	Worksheet 1, Line 14	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Sum of Col. (a) through Col. (n)
1 Project Grouping 1	- #DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 Project Grouping 2	- #DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3 Project Grouping 3	- #DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4 Project Grouping 4	- #DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	- #DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6 Total	- #DIV/0!	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0 #DIV/0!	0 #DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Ref					Appendix A, Line 19	Appendix A, Line 20	Appendix A, Line 21	Worksheet 1, Line 15	Worksheet 1, Line 15	Appendix A, Line 22-23	Appendix A, Line 24-25	Appendix A, Line 26-27	Appendix A, Line 28-29

Reference	Rate Base	WACC	Return	Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Rate	Cost Return	Debt Return
Reference	Col. (a) + Line 4, Line 6, Line 12, or Line 15	Col. (b) * Col. (c)	Col. (b) * Col. (c)	Lines 2 + 3, Lines 5 + 7, Lines 10 + 11 or Lines 14 + 15	Col. (b) * Col. (e)	Line 1, Line 5, Line 9 or Line 13	Col. (d) * Col. (f)	Col. (b) * Col. (h)
7 Project Grouping 1	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8 Project Grouping 2	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9 Project Grouping 3	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10 Project Grouping 4	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12 Total	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Schedule 19 Projects Included in Each Project Group		
Project Name	Project Description	Gross Investment
Project Grouping 1		
Project Grouping 2		
Project Grouping 3		
Project Grouping 4		

**New York State Electric and Gas Corporation**  
**Worksheet 6: Schedule 19 Project Cost of Capital**  
**Actual for the 12 Months Ended 12/31/2021**

Line #	(a)	(b)	(c) (Note A)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<b>Project Grouping 1</b>										
1	Long Term Debt	Capitalization	%	Cost Rates	WACC					
2	Preferred Stock	Line 22, Col. (a)	0	0.0% #DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Case No.				0.00%
3	Common Stock	Line 22, Col. (a)	-	0.0%	0.000%	ROE Cao				10.87%
		Line 22, Col. (a)	0	0.0%	0.000%					
4	Total Capitalization		0	0.0%	Line 25, Col. (b) and Lines 9 and 10, Col. (a)	#DIV/0!				

<b>Project Grouping 2</b>										
5	Long Term Debt	Capitalization	%	Cost Rates	WACC					
6	Preferred Stock	Line 22, Col. (a)	0	0.0% #DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Case No.				0.00%
7	Common Stock	Line 22, Col. (a)	-	0.0%	0.000%	ROE Cao				10.87%
		Line 22, Col. (a)	0	0.0%	0.000%					
8	Total Capitalization		0	0.0%	Line 25, Col. (b) and Lines 9 and 10, Col. (a)	#DIV/0!				

<b>Project Grouping 3</b>										
9	Long Term Debt	Capitalization	%	Cost Rates	WACC					
10	Preferred Stock	Line 22, Col. (a)	0	0.0% #DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, Case No.				0.00%
11	Common Stock	Line 22, Col. (a)	-	0.0%	0.000%	ROE Cao				10.87%
		Line 22, Col. (a)	0	0.0%	0.000%					
12	Total Capitalization		0	0.0%	Line 25, Col. (b) and Lines 9 and 10, Col. (a)	#DIV/0!				

<b>Project Grouping 4</b>										
13	Long Term Debt	Capitalization	%	Cost Rates	WACC					
14	Preferred Stock	Line 22, Col. (a)	0	0.0% #DIV/0!	#DIV/0!	ROE per New York State Public Service Commission, <del>Docket</del> Case No.				0.00%
15	Common Stock	Line 22, Col. (a)	-	0.0%	0.000%	ROE Cao				10.87%
		Line 22, Col. (a)	0	0.0%	0.000%					
16	Total Capitalization		0	0.0%	Line 25, Col. (b) and Lines 13 and 14, Col. (a)	#DIV/0!				

Common Equity										Long-term Debt				
										Unamortized				
										Gains on				
										Reacquired				
										Debt				
										Expense				
										Unamortized Loss				
										on Reacquired				
										Debt				
										Long-term Debt for				
										Capitalization				

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 true-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/workpaper](#) included in the filed Formula Rate Template, the inputs to the [worksheet/workpaper](#) must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the [worksheet/workpaper](#), and input to the main body of the Formula Rate.

Line			Estimated	Actual	Interest
			Interest Rate	Interest Rate	Rate True-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	
5	E	True-up Adjustment (C*D)	0	0	
6	F	Interest Rate True-up from Prior Periods (Note 1)	0	0	
2	G	ATU Adjustment with Interest Rate True-up From Prior Periods			

Where:

$i$  = average interest rate as calculated below

Interest on Amount of Refunds or Surcharges

Month	Year	Estimated Monthly Interest Rate	Actual Monthly Interest Rate
July	Year 1	0.0000%	0.0000%
August	Year 1	0.0000%	0.0000%
September	Year 1	0.0000%	0.0000%
October	Year 1	0.0000%	0.0000%
November	Year 1	0.0000%	0.0000%
December	Year 1	0.0000%	0.0000%
January	Year 2	0.0000%	0.0000%
February	Year 2	0.0000%	0.0000%
March	Year 2	0.0000%	0.0000%
April	Year 2	0.0000%	0.0000%
May	Year 2	0.0000%	0.0000%
June	Year 2	0.0000%	0.0000%
July	Year 2	0.0000%	0.0000%
August	Year 2	0.0000%	0.0000%
September	Year 2	0.0000%	0.0000%
October	Year 2	0.0000%	0.0000%
November	Year 2	0.0000%	0.0000%
December	Year 2	0.0000%	0.0000%
January	Year 3	0.0000%	0.0000%
February	Year 3	0.0000%	0.0000%
March	Year 3	0.0000%	0.0000%
April	Year 3	0.0000%	0.0000%
May	Year 3	0.0000%	0.0000%
June	Year 3	0.0000%	0.0000%
Average		0.00000%	0.00000%

Note 1: Use Workpaper 7-True-up Adjustment to determine the ATU with actual interest rates and include the interest rate true-up with a subsequent ATU adjustment.



**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**

<u>FERC Account</u>	<u>Description</u>	<u>Rate (Note 1)</u>
<u>Transmission</u>		
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
<u>Electric General and Intangible</u>		
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%
<u>Common</u>		
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.

Line No.	Description	Source	(a)	(b)
			Revenue Impact of Correction	Calendar Year Revenue 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	Interest on Correction	(Line 7 * Line 8 * 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 True-up 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.

C Corrected formula rate calculations will be provided to support any corrections.