

## 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**

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Formula Rate - Non-Levelized

Transmission Formula Rate Template  
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended  
12/31/2021

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

Line	Composite Depreciation Rates (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)
1	GROSS PLANT IN SERVICE	Workpaper 1, Line 6, Col. (c)	0	NA	0
2	Transmission	Workpaper 1, Line 6, Col. (d) or Col.	0	DA	0
3	Distribution	Workpaper 1, Line 6, Col. (e)	0	NA	0
4	Electric General	Workpaper 1, Line 6, Col. (f)	0	S19 W/S	#DIV/0!
5	Electric Intangible	Workpaper 1, Line 6, Col. (f)	0	S19 W/S	#DIV/0!
6	Common	Workpaper 1, Line 6, Col. (f)	0	CP*S19 W/S	#DIV/0!
7	TOTAL GROSS PLANT	Workpaper 1, Line 6, Col. (g)	0	GP=	#DIV/0!
8	Without Common - For Gross Plant Allocator Calculation Only	Workpaper 1, Line 6, Col. (g)	0	GPE=	#DIV/0!
9	ACCUMULATED DEPRECIATION	Workpaper 1, Line 12, Col. (b)	-	NA	0
10	Transmission	Workpaper 1, Line 12, Col. (d) or Col.	-	DA	-
11	Distribution	Workpaper 1, Line 12, Col. (e)	-	NA	0
12	Electric General	Workpaper 1, Line 12, Col. (f)	-	S19 W/S	#DIV/0!
13	Electric Intangible	Workpaper 1, Line 12, Col. (f)	-	S19 W/S	#DIV/0!
14	Common	Workpaper 1, Line 12, Col. (f)	-	CP*S19 W/S	#DIV/0!
15	TOTAL ACCUM. DEPRECIATION	Workpaper 1, Line 12, Col. (b)	-		#DIV/0!
16	NET PLANT IN SERVICE	Workpaper 1, Line 12, Col. (g)	0		0
17	Transmission	(Line 1 - Line 9)	0		0
18	Distribution	(Sum of Lines 9 through 14)	0		0
19	General	(Line 2 - Line 10)	0		
20	Intangible	(Line 3 - Line 11)	0		#DIV/0!
21	Common	(Line 4 - Line 12)	0		#DIV/0!
22	TOTAL NET PLANT	(Line 5 - Line 13)	0		#DIV/0!
23	CWIP	(Line 6 - Line 14)	0		#DIV/0!
24	ABANDONED PLANT	(Sum of Lines 16 through 21)	0		#DIV/0!
25	ACCUMULATED DEFERRED INCOME	Workpaper 1, Line 18, Col. (g)	NA		0
26	TAXES	Workpaper 1, Line 18, Col. (j)	NA		0
27	Accumulated Deferred Income Taxes	Workpaper 2a, Line 11, Col. (g)	NA		#DIV/0!
28	Excess Accumulated Deferred Income Taxes	Workpaper 3 (Line 25 + Line 26)	NA		0
29	TOTAL ACCUMULATED DEFERRED INCOME TAXES	Workpaper 3	NA		#DIV/0!
30	LAND HELD FOR FUTURE USE	Workpaper 1, Line 18, Col. (h) or (i)	0	DA	0
31	OTHER RATE BASE ITEMS	Workpaper 1, Line 18, Col. (i)	0	DA	0
32	Materials & Supplies - Transmission	(Line 49 times 45/360)	NA		#DIV/0!
33	Materials and Supplies - Electric and Gas	Workpaper 1, Line 18, Col. (k)	0	S19P	#DIV/0!
34	Assigned to Construction	Workpaper 1, Line 18, Col. (l)	0	CP*GPE	#DIV/0!
35	Unfunded Liabilities	Workpaper 1, Line 18, Col. (l)	0	CP*GPE	#DIV/0!
36	TOTAL OTHER RATE BASE ITEMS	Workpaper 1, Line 18, Col. (m)	-	CP*S19 W/S	#DIV/0!
37	RATE BASE	Workpaper 1, Line 18, Col. (p)	NA		#DIV/0!
38		(Line 22 - Line 27 + Line 28 - Line 34)	NA		#DIV/0!

Formula Rate - Non-Levelized

Rate Formula Template  
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended  
12/31/2021

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

Line	(1)	(2)	(3)	(4)	(5)
No.	ANNUAL TRANSMISSION REVENUE REQUIREMENT	Form No. 1 or Transmission Formula Rate Reference	Company Total (where applicable)	Allocator (Note K)	Schedule 19 Projects (Col. 3 * Col. 4) (Col 3 times Col 4)
36	EXPENSES (Note B) - 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	352-353	0		
39	Subtotal - Transmission to Allocate	Line 37 - Line 38	0	S19P	#DIV/0!
40	Electric A&G Dues in A&G	320-323.197.b	0		
41	Less: Regulatory Commission Expenses	352-353	0		
42	Expenses	320-323.189.b	0		
43	Less: Property Insurance	320-323.185.b	0		
44	Items	Note L	0		
45	Adjusted Electric A&G Plus: Transmission Related Expenses	Line 40 - Line 41 - Line 42 - Line 43 -	0	S19 W/S	#DIV/0!
46	Regulatory Plus: Direct Assigned Regulatory	350-351 fn	0	S19P	#DIV/0!
47	Commission Expenses (Note E)	350-351 fn	NA	DA	0
48	Plus: Property Insurance	320-323.185.b	0	GPE	#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	336.1.d	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	230a fn	NA	DA		0
55	TOTAL DEPRECIATION	Sum of Lines 50 through 54	0			#DIV/0!
	TAXES OTHER THAN INCOME TAXES					
56	LABOR (Note D)	262-263.9.l+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	262-263	0			0
62	TOTAL OTHER TAXES	Sum of Lines 56 and 58 through 61	0			#DIV/0!
	INCOME TAXES (Note F)					
63	Composite Tax Rate =	T=1 - {[ (1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}=	0.0000%			
64	Gross-up Factor	1/[ (1-T)]	0.0000			
65	Amortization Excess Investment Tax Credit (negative)	266-267.11. f, fn	NA	DA		0
66	Amortization of Excess Deferred Income	Workpaper 3	NA	DA		0
67	Taxes (enter negative)	Workpaper 4, Line 2, Col. (e)	NA	DA		-
68	Tax Effect of Permanent Differences	(Line 66 * Line 64)	NA	Calc		#DIV/0!
69	Income Tax Calculation		NA	Calc		0
70	Amortization Excess Deferred Income Adjustment	(Line 67 * Line 64)	NA	Calc		0
71	Permanent Differences Tax Adjustment	(Line 68 * Line 64)	NA	Calc		0
72	TOTAL INCOME TAXES	Sum of Lines 69 through 72	NA			#DIV/0!
	RETURN (Note H)					
74	Debt	Workpaper 5, Line 12, Col. (i)	NA	Calc		#DIV/0!
75	Common Equity and Preferred Stock	Workpaper 5, Line 12, Col. (f)	NA	Calc		#DIV/0!
76	TOTAL RETURN	Sum of Lines 74 through 75				#DIV/0!
	ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE CREDITS	(Line 49 + Line 55 + Line 62 + Line 73 + Line 76)	DA			#DIV/0!
78	ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)	(Line 102)	DA			-
79	ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)	(Line 77 + Line 78)	NA			#DIV/0!
80	CORRECTIONS	Workpaper 9, Line 11, Col. (b)	NA			0
	ANNUAL TRUE-UP ADJUSTMENT (ATU)	Workpaper 7, Line 5	NA			0
81	(Note G)					#DIV/0!
82	ATTR PLUS ATU AND CORRECTIONS	Sum of Lines 79 through 81	NA			#DIV/0!

Formula Rate - Non-Levelized

Rate Formula  
Using FERC Form 1 Data

Actual for the 12 Months Ended 12/31/2021

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

SUPPORTING CALCULATIONS AND NOTES						
TRANSMISSION PLANT ALLOCATOR						
84	Total Transmission Plant	(Line 97)	0			
85	Schedule 19 Projects Plant Allocator	(Line 85 / Line 84)	#DIV/0!	S19P		
87	Transmission Plant Allocator	(Line 84 / Line 83)	#DIV/0!	TP		
ELECTRIC WAGE AND SALARY ALLOCATOR						
88	Transmission	354-355.20.b	0			
89	Distribution	354-355.21.b	0			
90	Other	354-355.23.b	0			
91	Total	354-355.24,25,26.b	0			
92	Transmission Wage and Salary Allocator	Sum of Lines 88 through 91	0			
93	(Line 89 / Line 92)		#DIV/0!	T W/S		
94	Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)	(Line 89 * Line 86)	#DIV/0!			
95	Schedule 19 Projects Wage and Salary Allocator	(Line 94 / Line 92)	#DIV/0!	S19 W/S		
96	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line 94 / Line 89)	#DIV/0!	S19 W/S T		
97	(CE)	200-201.3.c+6.c	0		% Electric	
98	Electric	200-201.3.d+6.d	0	CP=	0.000%	
99	Total (excludes common)	(Line 97 + Line 98)	0			

REVENUE CREDITS			
100	Account 454, Rent from Electric Property	300-301, fn	-
101	Account 456, Other Electric Revenue (Note J)	300-301, fn	-
102	Total Revenue Credits		=

Formula Rate - Non-Levelized

Rate Formula  
Utilizing FERC Form 1 Data

Actual for the 12 Months Ended  
12/31/2021

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, Account 454, Rent from Electric Property 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	Any transmission regulatory expenses allocated to Rate Schedule 19 Projects are determined after deducting any directly assigned regulatory expenses.		
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) 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).	FIT = 0.00% SIT = 0.00% 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 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	Includes revenue related to Schedule 19 Projects only. CP= common plant allocator (allocate common plant and common expenses to total electric) DA=direct assignment (the item is direct assigned to Schedule 19 Projects) GP= gross plant allocator (allocated Schedule 19 Projects gross plant as % of electric and common plant) GPE= gross electric plant allocator (allocated Schedule 19 Projects gross 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) TNE= transmission electric not applicable (the item is not applicable to Schedule 19 Projects)		
L	NYSEG will exclude items in Account 454, Rent from Electric Property 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).		
M	NYSEG will exclude items in Account 454, Rent from Electric Property 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).		
N	In accordance with the NYISO OATT, Section 14.1.5, the gross receipts tax included to Schedule 19 Projects ATRR is as follows:		
	Gross receipt tax rate	0.0000%	
	Revenue requirement	-	Estimate of Line 82
O	For future use.		



New York State Electric and Gas Corporation																	
Worksheet 1: Average Balances for Most Rate Base Items																	
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)		
Five Quarter Average 1 2 3 4 5 6 December 2020 March 2021 September 2021 December 2021 Average	Month	Year	Electric Intangible 204-207, line 5 fn	Product ion 204-207, line 46 fn	Transmis sion 204-207, line 58 fn	Distribut ion 204-207, line 75 fn	Electric General 204-207, line 99 fn	Comm on 355 fn	Projec t 1 204-207, line 58 fn	Projec t 2 204-207, line 58 fn	Projec t 3 204-207, line 58 fn	Projec t 4 204-207, line 58 fn	204-207, line 58 fn	Total Sum of Columns (h) 2	(p)		
	EF1 Reference Line # Appendix A	2020	5	1	2	3	4	6	2	2	2	2	2	-	-		
	December 2020	202	-	-	-	-	-	-	-	-	-	-	-	-	-		
	March 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	-		
	September 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	-		
	December 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	-		
Note: Exclude Asset Retirement Obligations																	
7 8 9 10 11 December 2020 March 2021 June 2021 September 2021 December 2021 Average	Month	Year	Electric Intangible 200-201, line 21c	Product ion 219 lines. 20-24 fn	Transmis sion 219, line 25 fn	Distribut ion 219, line 26 fn	Electric General 219, line 28 fn	Comm on 355 fn	Projec t 1 219, line 25 fn	Projec t 2 219, line 25 fn	Projec t 3 219, line 25 fn	Projec t 4 219, line 25 fn	219, line 25 fn	Total Sum of Columns (h) 10	(i)		
	EF1 Reference Line # Appendix A	2020	13	9	10	11	12	14	10	10	10	10	10	-	-		
	December 2020	202	-	-	-	-	-	-	-	-	-	-	-	-	-		
	March 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	-		
	September 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	-		
	December 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	0		
Schedule 19 Projects - CWIP																	
13 14 15 16 17 December 2020 March 2021 June 2021 September 2021 December 2021 Average	Month	Year	Projec t 1 216 fn	Projec t 2 216 fn	Projec t 3 216 fn	Projec t 4 216 fn	216 fn	Total 23	Transmission Land Held for Future Use 214, line 17 fn	Schedule 19 Projects - Land Held for Future Use 214, line TBD	Schedule 19 Projects - Abandoned Plant 230b, Line TBD	Miscellaneous Rate Base Items Materials & Supplies - Transmission 227, Line 81 fn	Materials and Supplies Assigned to Construction (Electric and Gas) 217, line 31	Prepaym ents 110-111, line 57 fn	Accumul ated Provision for Injuries and Damages Account 242	Unfunded Liabilities and Accrue d Liabiliti es 112, line 242 see below	Total Sum of Columns (n) through (o) 33
	EF1 Reference Line # Appendix A	2020	23	23	23	23	23	-	28	28	24	30	31	32	-	-	-
	December 2020	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	March 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	September 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	December 2021	202	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Unfunded Liabilities -																	
19 20 21 22 23 December 2020 March 2021 June 2021 September 2021 December 2021 Average	Month	Year	Accrued Vacation NA	Unfunded Liabilities - Account 242 NA	Total												
	EF1 Reference Line # Appendix A	2020	-	NA	-												
	December 2020	202	-	-	-												
	March 2021	202	-	-	-												
	September 2021	202	-	-	-												
	December 2021	202	-	-	-												

New York State Electric and Gas Corporation Worksheet 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year Actual for the 12 Months Ended 12/31/2021							
(a)	(b)	(c) Schedule 19 Projects	(d) Plan Relate d	(e) Labo Relate d	(f)	(g) Total ADI T	(h)
	Nonprorated Items Current Year	0	0	0			(Line 24)
	ADIT-190	0	0	0			(Line 30)
	ADIT-282	0	0	0			(Line 38)
	ADIT-283	0	0	0			(Line 1 + Line 2 +
	Subtotal	0	0	0			Line 3)
	Schedule 19 Projects			#DIV/			Appendix A
	W/S Allocator		#DIV/	0!			Line 4 * Line 5 or
	GP Allocator	0	#DIV/	0!		#DIV/	Line 6)
	End of Previous Year	0	#DIV/	0!		0!	Workpaper 2b, Line
	ADIT	0	0!	#DIV/		#DIV/	From Workpaper 2c, Line 14, Col. (r) or
	Average Beginning and		#DIV/	0!		0!	Workpaper 2d, Line 13, Col. (n)
	End of Year		#DIV/	0!		#DIV/	Line 9 + Line 10
	Total ADIT		0!	0!		0!	

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	Exclud ed	Schedule 19 Projects Related	Plant Relate d	Labor Relate d		Justificati on
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		0	0	0	0	0	
24		0	0	0	0	0	
Total		0	0	0	0	0	

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects	Total	Exclud ed	Schedule 19 Projects Related	Plant Relate d	Labor Relate d		Justificati on
25 Depreciation - Liberalized	#DIV/	0	0!	0	0		Worksheet 2c, Line
26 Depreciation - Prorated	0!	0	0!				14, Col. (r)
27		0					
28		0					
29		0		0	0		
30	#DIV/	0	#DIV/	0	0		
	0!		0!				

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

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Exclud ed	Schedule 19 Project s Related	Plan t	Labo r		Justificati on
31 Cost of Removal		0	0	0	0		
32		0					
33		0					
34		0					
35		0					
36		0					
37		0					
38	Total	0	0	0	0		

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.

	(a)	(b) Schedule 19 Projects	(c) Plan Related	(d) Labor Related	(e)	(f) Total ADI	(g)
Prior Year ADIT-190		0	0	0			(Line 20)
ADIT-282		0	0	0			(Line 26)
ADIT-283		0	0	0			(Line 34)
Subtotal		0	0	0			(Line 1 + Line 2 + Line 3)
Schedule 19 Projects W/S Allocator		#DIV/0!	#DIV/0!	#DIV/0!			Appendix A (Line 4 * Line 5 or Line 6)
GP Allocator		0	0	0			
Prior Year ADIT		0	0	0			

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) ADIT-190 - Includes Only Items Applicable to Schedule 19 Projects	(b) <i>Total</i>	(c) <i>Exclud</i>	(d) Schedul e 19 Project s Related	(e) Plant Relat ed	(f) Labo r Relat ed	(g) <i>Justificat ion</i>
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	<b>Total</b>						

Instructions for  
 1. Account 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 ("ATTR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation									
Workpaper 2b: Accumulated Deferred Income Taxes									
(a)	(b)	(c)	(d)	(e)	(f)	(g)			
ADIT- 282 - Includes Only Items Applicable to Schedule 19 Projects		Exclud	Schedul e 19 Project Related	Plant Relat ed	Labo r Relat ed		Justificat ion		
21 Depreciation - Liberalized	#DIV/0!	0	0	0	0	0	0	0	0
22 Depreciation - Prorated		0	0	0	0	0	0	0	0
23		0	0	0	0	0	0	0	0
24		0	0	0	0	0	0	0	0
25		0	0	0	0	0	0	0	0
26		0	0	0	0	0	0	0	0
27		0	0	0	0	0	0	0	0
28		0	0	0	0	0	0	0	0
29		0	0	0	0	0	0	0	0
30		0	0	0	0	0	0	0	0
31		0	0	0	0	0	0	0	0
32		0	0	0	0	0	0	0	0
33		0	0	0	0	0	0	0	0
34		0	0	0	0	0	0	0	0
35		0	0	0	0	0	0	0	0
36		0	0	0	0	0	0	0	0
37		0	0	0	0	0	0	0	0
38		0	0	0	0	0	0	0	0
39		0	0	0	0	0	0	0	0
40		0	0	0	0	0	0	0	0
41		0	0	0	0	0	0	0	0
42		0	0	0	0	0	0	0	0
43		0	0	0	0	0	0	0	0
44		0	0	0	0	0	0	0	0
45		0	0	0	0	0	0	0	0
46		0	0	0	0	0	0	0	0
47		0	0	0	0	0	0	0	0
48		0	0	0	0	0	0	0	0
49		0	0	0	0	0	0	0	0
50		0	0	0	0	0	0	0	0
51		0	0	0	0	0	0	0	0
52		0	0	0	0	0	0	0	0
53		0	0	0	0	0	0	0	0
54		0	0	0	0	0	0	0	0
55		0	0	0	0	0	0	0	0
56		0	0	0	0	0	0	0	0
57		0	0	0	0	0	0	0	0
58		0	0	0	0	0	0	0	0
59		0	0	0	0	0	0	0	0
60		0	0	0	0	0	0	0	0
61		0	0	0	0	0	0	0	0
62		0	0	0	0	0	0	0	0
63		0	0	0	0	0	0	0	0
64		0	0	0	0	0	0	0	0
65		0	0	0	0	0	0	0	0
66		0	0	0	0	0	0	0	0
67		0	0	0	0	0	0	0	0
68		0	0	0	0	0	0	0	0
69		0	0	0	0	0	0	0	0
70		0	0	0	0	0	0	0	0
71		0	0	0	0	0	0	0	0
72		0	0	0	0	0	0	0	0
73		0	0	0	0	0	0	0	0
74		0	0	0	0	0	0	0	0
75		0	0	0	0	0	0	0	0
76		0	0	0	0	0	0	0	0
77		0	0	0	0	0	0	0	0
78		0	0	0	0	0	0	0	0
79		0	0	0	0	0	0	0	0
80		0	0	0	0	0	0	0	0
81		0	0	0	0	0	0	0	0
82		0	0	0	0	0	0	0	0
83		0	0	0	0	0	0	0	0
84		0	0	0	0	0	0	0	0
85		0	0	0	0	0	0	0	0
86		0	0	0	0	0	0	0	0
87		0	0	0	0	0	0	0	0
88		0	0	0	0	0	0	0	0
89		0	0	0	0	0	0	0	0
90		0	0	0	0	0	0	0	0
91		0	0	0	0	0	0	0	0
92		0	0	0	0	0	0	0	0
93		0	0	0	0	0	0	0	0
94		0	0	0	0	0	0	0	0
95		0	0	0	0	0	0	0	0
96		0	0	0	0	0	0	0	0
97		0	0	0	0	0	0	0	0
98		0	0	0	0	0	0	0	0
99		0	0	0	0	0	0	0	0
100		0	0	0	0	0	0	0	0
101		0	0	0	0	0	0	0	0
102		0	0	0	0	0	0	0	0
103		0	0	0	0	0	0	0	0
104		0	0	0	0	0	0	0	0
105		0	0	0	0	0	0	0	0
106		0	0	0	0	0	0	0	0
107		0	0	0	0	0	0	0	0
108		0	0	0	0	0	0	0	0
109		0	0	0	0	0	0	0	0
110		0	0	0	0	0	0	0	0
111		0	0	0	0	0	0	0	0
112		0	0	0	0	0	0	0	0
113		0	0	0	0	0	0	0	0
114		0	0	0	0	0	0	0	0
115		0	0	0	0	0	0	0	0
116		0	0	0	0	0	0	0	0
117		0	0	0	0	0	0	0	0
118		0	0	0	0	0	0	0	0
119		0	0	0	0	0	0	0	0
120		0	0	0	0	0	0	0	0
121		0	0	0	0	0	0	0	0
122		0	0	0	0	0	0	0	0
123		0	0	0	0	0	0	0	0
124		0	0	0	0	0	0	0	0
125		0	0	0	0	0	0	0	0
126		0	0	0	0	0	0	0	0
127		0	0	0	0	0	0	0	0
128		0	0	0	0	0	0	0	0
129		0	0	0	0	0	0	0	0
130		0	0	0	0	0	0	0	0
131		0	0	0	0	0	0	0	0
132		0	0	0	0	0	0	0	0
133		0	0	0	0	0	0	0	0
134		0	0	0	0	0	0	0	0
135		0	0	0	0	0	0	0	0
136		0	0	0	0	0	0	0	0
137		0	0	0	0	0	0	0	0
138		0	0	0	0	0	0	0	0
139		0	0	0	0	0	0	0	0
140		0	0	0	0	0	0	0	0
141		0	0	0	0	0	0	0	0
142		0	0	0	0	0	0	0	0
143		0	0	0	0	0	0	0	0
144		0	0	0	0	0	0	0	0
145		0	0	0	0	0	0	0	0
146		0	0	0	0	0	0	0	0
147		0	0	0	0	0	0	0	0
148		0	0	0	0	0	0	0	0
149		0	0	0	0	0	0	0	0
150		0	0	0	0	0	0	0	0
151		0	0	0	0	0	0	0	0
152		0	0	0	0	0	0	0	0
153		0	0	0	0	0	0	0	0
154		0	0	0	0	0	0	0	0
155		0	0	0	0	0	0	0	0
156		0	0	0	0	0	0	0	0
157		0	0	0	0	0	0	0	0
158		0	0	0	0	0	0	0	0
159		0	0	0	0	0	0	0	0
160		0	0	0	0	0	0	0	0
161		0	0	0	0	0	0	0	0
162		0	0	0	0	0	0	0	0
163		0	0	0	0	0	0	0	0
164		0	0	0	0	0	0	0	0
165		0	0	0	0	0	0	0	0
166		0	0	0	0	0	0	0	0
167		0	0	0	0	0	0	0	0
168		0	0	0	0	0	0	0	0
169		0	0	0	0	0	0	0	0
170		0	0	0	0	0	0	0	0
171		0	0	0	0	0	0	0	0
172		0	0	0	0	0	0	0	0
173		0	0	0	0	0	0	0	0
174		0	0	0	0	0	0	0	0
175		0	0	0	0	0	0	0	0
176		0	0	0	0	0	0	0	0
177		0	0	0	0	0	0	0	0
178		0	0	0	0	0	0	0	0
179		0	0	0	0	0	0	0	0
180		0	0	0	0	0	0	0	0
181		0	0	0	0	0	0	0	0
182		0	0	0	0	0	0	0	0
183		0	0	0	0	0	0	0	0
184		0	0	0	0	0	0	0	0
185		0	0	0	0	0	0	0	0
186		0	0	0	0	0	0	0	0
187		0	0	0	0	0	0	0	0
188		0	0	0	0	0	0	0	0
189		0	0	0	0	0	0	0	0
190		0	0	0	0	0	0	0	0
191		0	0	0	0	0	0	0	0
192		0	0	0	0	0	0	0	0
193		0	0	0	0	0	0	0	0
194		0	0	0	0	0	0	0	0
195		0	0	0	0	0	0	0	0
196		0	0	0	0	0	0	0	0
197		0	0	0	0	0	0	0	0
198		0	0	0	0	0	0	0	0
199		0	0	0	0	0	0	0	0
200		0	0	0	0	0	0	0	0
201		0	0	0	0	0	0	0	0
202		0	0	0	0	0	0	0	0
203		0	0	0	0	0	0	0	0
204		0	0	0	0	0	0	0	0
205		0	0	0	0	0	0	0	0
206		0	0	0	0	0	0	0	0
207		0	0	0	0	0	0	0	0
208		0	0	0	0	0	0	0	0
209		0	0	0	0	0	0	0	0
210		0	0	0	0	0	0	0	0
211		0	0	0	0	0	0	0	0
212		0	0	0					

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 ("ATTR"), the associated ADIT amount shall be excluded.

	(a) ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	(b) Total	(c) Exclud	(d) Sched 619 Project Relate d	(e) Plant Relat ed	(f) Labo r Relat ed	(g) Justificat ion
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 Total		0	0	0	0	0	
34							

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 recorded in book income. Included in the annual transmission revenue requirement ("ATTR"), 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**

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

Line #	(a) Rate Year = Account 28 (Note A) Beginning Balance & Monthly Changes	(b) Year	(c) Days in the Month	(d) Days remaining in Year After Current Month	(e) Number of Days Weighting the Project End Date	(f) Projection Month (e)	(g) Beginning Balance Amount/ Balance	(h) Scheduled Project	(i) Transmission Related (f) x (h)	(j) Plant Gross (j) x (a)	(k) Plant Allocation (k) x (a)	(l) Plant Allocation (l) x (k)	(m) Plant Proration (f) x (l)	(n) Labor (n) x (m)	(o) W/ Allocation (o) x (n)	(p) Labor Proration (p) x (o)	(q) Total Prorated Amount (i) + (m) + (p)
1	December 31st balance of Prorated (Note B)	202				100.00%	#DIV/0!	#DIV/0!	#DIV/0!								#DIV/0!
2	January	202	31	33	66	91.78%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
3	February	202	28	30	66	84.11%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
4	March	202	31	27	66	75.62%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
5	April	202	30	26	66	67.40%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
6	May	202	31	24	66	58.90%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
7	June	202	30	21	66	50.68%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
8	July	202	31	18	66	42.19%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
9	August	202	30	16	66	33.70%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
10	September	202	31	13	66	25.00%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
11	October	202	30	12	66	16.99%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
12	November	202	26	9	66	8.77%					#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
13	December	202	56	3	93						#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
14	Prorated the calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the requirements of Treasury Regulation Section 1.162-11(h)(6).	202									#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
15	Balance Proration requirements of Prior Year ADIT Proration Actual	202									#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
16	Note B: From Workpaper 202	202									#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
17		202									#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
18		202									#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!
19		202									#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	#DIV/0!	#DIV/0!



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 202

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

**Account 282 (Note A)**

Account 202 (Note A)					Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity									
(a)	(b) Days in Period	(c)	(d)	(e)	(f) Projection - Proration of Projected Deferred Tax			(h)	(m) Actual Activity - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					(n)
Month	Days in the Month	Number of Days Remaining in Year After Projected Month's Accrual of Deferred Taxes	Total Year (Line Item Col b)	Proration Percentage (c)/(d)	Projected Monthly Activity	Prorated Amount * (f)	Prorated Balance of (g)	Sum	Actual Monthly (tabular below, grand total)	Difference between monthly actual and projected activity (i)	Preserve proration which applied monthly either increases or decreases.	Difference between projected actual activity and actual activity is an increase while both increases or decreases.	Actual activity decrease or increase while actual activity decreases.	Balance Or Released + ((k)+(l)+(m))/2
1 December 31st balance	31	335	365	91.78%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2 January	31	307	365	84.11%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3 February	28	276	365	75.62%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4 March	31	246	365	67.40%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5 April	30	215	365	58.90%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6 May	31	185	365	50.68%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7 June	30	154	365	42.19%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8 July	31	123	365	33.70%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9 August	31	93	365	25.48%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10 September	30	62	365	16.99%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11 October	31	32	365	8.77%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12 November	30	2	365	0.55%	0	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	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14 Total	365								#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Schedule 19			Gross Plant Related Total (d) *	Plant Related % (Appendix A) (e)	25.48%	Labor Related (General and W/S Allocation) (Appendix B) (n)		Total (g) *		Gross Plant Related Total (b) (i)			
Actual Monthly Activity	Projects			0	0	0	0	0	0	0	0	0	0	0
15 January		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
16 February		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
17 March		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
18 April		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
19 May		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
20 June		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
21 July		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
22 August		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
23 September		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
24 October		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
25 November		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0
26 December		0		0	#DIV/0!	0	0	0	0	0	0	0	0	0

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.6161-2(a)(6). If the annual projection will result in a proportionate reversal of the projected prorated ADIT attributable to over-projection of ADIT, 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)
Line Description	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement	ADIT Balances Deferred Taxes Remeasurement
1 Deficient Deferred Income Taxes - amortized to 410.1													
2 FERC Account 190	0	0	0	0	0	0.000	0		0	0	0	0	0
3	0	0	0	0	0	0.000	0		0	0	0	0	0
4	0	0	0	0	0	0.000	0		0	0	0	0	0
5	0	0	0	0	0	0.000	0		0	0	0	0	0
6 Total FERC Account 190	0	0	0	0	0	0.000	0		0	0	0	0	0
7 FERC Account 282	0	0	0	0	0	0.000	0		0	0	0	0	0
8	0	0	0	0	0	0.000	0		0	0	0	0	0
9	0	0	0	0	0	0.000	0		0	0	0	0	0
10	0	0	0	0	0	0.000	0		0	0	0	0	0
11 Total Account 282	0	0	0	0	0	0.000	0		0	0	0	0	0
12 FERC Account 283	0	0	0	0	0	0.000	0		0	0	0	0	0
13	0	0	0	0	0	0.000	0		0	0	0	0	0
14	0	0	0	0	0	0.000	0		0	0	0	0	0
15	0	0	0	0	0	0.000	0		0	0	0	0	0
16	0	0	0	0	0	0.000	0		0	0	0	0	0
17 Total FERC Account 283	0	0	0	0	0	0.000	0		0	0	0	0	0
18 Subtotal Before Being Grossed up for Income Taxes			0		0	0.000	0		0	0	0	0	0
19 Grossed up Accumulated Deferred Income Taxes - Account 182.3			0		0	0	0		0	0	0	0	0
20													
21													
22 FERC Account 190	0	0	0	0	0	0.000	0		0	0	0	0	0
23 Total Account 190	0	0	0	0	0	0.000	0		0	0	0	0	0
24 FERC Account 282	0	0	0	0	0	0.000	0	P	0	0	0	0	0
25 Depreciation	0	0	0	0	0	0.000	0		0	0	0	0	0
26	0	0	0	0	0	0.000	0		0	0	0	0	0
27	0	0	0	0	0	0.000	0		0	0	0	0	0
28	0	0	0	0	0	0.000	0		0	0	0	0	0
29 Total Account 282	0	0	0	0	0	0.000	0		0	0	0	0	0
30 FERC Account 283	0	0	0	0	0	0.000	0		0	0	0	0	0
31	0	0	0	0	0	0.000	0		0	0	0	0	0
32	0	0	0	0	0	0.000	0		0	0	0	0	0
33	0	0	0	0	0	0.000	0		0	0	0	0	0
34	0	0	0	0	0	0.000	0		0	0	0	0	0
35 Total Account 283	0	0	0	0	0	0.000	0		0	0	0	0	0
36 Subtotal Before Being Grossed up for Income Taxes			0		0	0.000	0		0	0	0	0	0
37 Grossed up Total Excess Accumulated Deferred Income			0		0	0	0		0	0	0	0	0
38 Excess Accumulated Deferred Income Account 254			0		0	0	0		0	0	0	0	0
39 Grand Total			0		0	0	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)													
41 Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate													
42													
43													
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 #	Tax Effect of Permanent Difference	AFUDC Equity Schedule 19 Projects	Other 2	Other 3	Total
1	AFUDC Reference	-	0	0	-
2	Income Tax Effect	-	0	0	-
Ret		Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate	Line 1 * Composite Income Tax Rate and (d)	Sum of Columns (b), (c) and (d)

New York State Electric and Gas Corporation Worksheet 5: Schedule 19 Project Return Actual for the 12 Months Ended 12/31/2024															
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	
Line #	Reference	Five Quarter Average			Net Operating Property Col. (b) + Col. (d)	Allocate Other Rate Base Items to Schedule 19 Projects									
		Gross Plant in Service Worksheet 1, Line 6	Allocated or Calculated Worksheet 1, Line 6	Accumulated Depreciation Worksheet 1, Line 12		Net General Plant - Using Worksheet 1, Line 6	Net Intangible Plant - Using Worksheet 1, Line 6	Net Common Plant - Using Worksheet 1, Line 6	CWI Worksheet 1, Line 6 * Col. (c)	Abandoned Plant - Using Worksheet 1, Line 6	Accumulated Depreciation - Other Worksheet 1, Line 6	Excess (Excess) Base Worksheet 1, Line 6 * Col. (c)	Land Held Deficient Worksheet 1, Line 6 * Col. (c)	Future Items - Using Worksheet 1, Line 6 * Col. (c)	Total Rate Base Sum of Col. (f) through (n)
1	Project Grouping 1	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
2	Project Grouping 2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
3	Project Grouping 3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
4	Project Grouping 4	-	#DIV/0!	-	-	#DIV/0!	#DIV/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!	
6	Total	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	
Ref			#DIV/0!			Appendix A, Worksheet 1, Line 6	Appendix A, Worksheet 1, Line 6	Appendix A, Worksheet 1, Line 6	Appendix A, Worksheet 1, Line 6	Appendix A, Worksheet 1, Line 6	Appendix A, Worksheet 1, Line 6	Appendix A, Worksheet 1, Line 6	Appendix A, Worksheet 1, Line 6	Appendix A, Worksheet 1, Line 6	
7	Project Grouping 1	Rate Base Col. (m)	WAC Worksheet 6, Line 4, Line 8, or Line 16	Return Col. (b) * Col. (c)	Weighted Preferred and Common Equity Worksheet 6, Lines 2 + 3, Lines 6 + 7, Lines 10 + 11 or Lines 14 + 15	Preferred and Common Equity Return Col. (b) * Col. (e)	Weighted Debt Worksheet 6, Line 1, Line 5, or Line 8	Debt Return Col. (h)							
8	Project Grouping 2	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!							
9	Project Grouping 3	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!							
10	Project Grouping 4	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!							
11		#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!							
12	Total	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!							
Schedule 19 Projects Included in Each Project Group															
Project Grouping 1	Project Name	Description													
Project Grouping 2															
Project Grouping 3															
Project Grouping 4															



New York State Electric and Gas Corporation Workpaper 6: Schedule 19 Project Cost of Capital Actual for the 12 Months Ended 12/31/2021												
Line #	Project	(a)	(b)	(c) (Note A)	(d) Cost Rates	(e) WAC	(g)	(h)	(i)	(j)	(k)	
1	Grouping 1		Capitalization	%s	Cost Rates	WAC						
2	Long Term Debt	Line 22, Col. (k)	0	0.0%	0.000	#DIV/0			ROE per New York State Public Service Commission, Case No.		0.00%	
3	Preferred Stock	Line 22 Col. (c)	0	0.0%	0.000	0.00			ROE Cap		10.87%	
4	Common Stock	Line 22 Col. (e)			(Line 25, Col. (b) or Col. (k))	0.00						
5	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Col. (k))	#DIV/0						
6	Grouping 2		Capitalization	%s	Cost Rates	WAC						
7	Long Term Debt	Line 22, Col. (k)	0	0.0%	0.000	#DIV/0			ROE per New York State Public Service Commission, Case No.		0.00%	
8	Preferred Stock	Line 22 Col. (c)	0	0.0%	0.000	0.00			ROE Cap		10.87%	
9	Common Stock	Line 22 Col. (e)			(Line 25, Col. (b) or Col. (k))	0.00						
10	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Col. (k))	#DIV/0						
11	Grouping 3		Capitalization	%s	Cost Rates	WAC						
12	Long Term Debt	Line 22, Col. (k)	0	0.0%	0.000	#DIV/0			ROE per New York State Public Service Commission, Case No.		0.00%	
13	Preferred Stock	Line 22 Col. (c)	0	0.0%	0.000	0.00			ROE Cap		10.87%	
14	Common Stock	Line 22 Col. (e)			(Line 25, Col. (b) or Col. (k))	0.00						
15	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Col. (k))	#DIV/0						
16	Grouping 4		Capitalization	%s	Cost Rates	WAC						
17	Long Term Debt	Line 22, Col. (k)	0	0.0%	0.000	#DIV/0			ROE per New York State Public Service Commission, Case No.		0.00%	
18	Preferred Stock	Line 22 Col. (c)	0	0.0%	0.000	0.00			ROE Cap		10.87%	
19	Common Stock	Line 22 Col. (e)			(Line 25, Col. (b) or Col. (k))	0.00						
20	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Col. (k))	#DIV/0						
21	Common Equity											
22	Long-term Debt											
23	Month	Year	Total	Less: Preferred Stock	Less: Accumulated Comprehensive Income	Common Equity for Capitalization	Total	Unamortized Debt	Unamortized Debt	Unamortized Loss	Long-term Debt	
24	December 2020	112-113, 1.16, fn	112-113, 1.3, fn	-	112-113, 1.15, fn	Col. (b) - Col. (c)	112-113, 1.24, fn	112-113, 1.61, fn	110-111, 1.69, fn	110-111, 1.81, fn	Col. (g) + Col. (h) - Col. (i) - (j)	
25	March 2021			-	-	- Col. (d)		-	-	-		
26	June 2021			-	-	-		-	-	-		
27	September 2021			-	-	-		-	-	-		
28	Average	(114-117c, sum of lines 62, 63, 64, 65, 66, 67, 68)										
29	Long Term Debt	Line 22, Col. (k)	0									
30	Long-term Debt	Line 22, Col. (k)	0									
31	Interest Rate	(Line 23 / Line 24)										
32	Preferred Dividends	Line 18-119c, 1.29	-									
33	Preferred Stock	(Line 22, Col. (c))	0									
34	None of the above common equity, preferred stock and long-term debt amounts are not used for capital structure purposes since the Stock Plan requires use of the NYPSG approved capital structure.											

Note: The above common equity, preferred stock and long-term debt amounts are not used for capital structure purposes since the NYSPSC requires use of the NYSPSC 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 workpaper included in the filed Formula Rate Template, the inputs to the workpaper must meet this transparency standard, and doing so will satisfy this transparency requirement for the amounts that are output from the workpaper and input to the main body of the Formula Rate.

Line

			Estimated Interest Rate	Actual Interest Rate	Interest 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	0		
3	C	adjustment	0	0	
4	D	Difference (A-B)	1.0000	1.0000	
5	E	Future Value Factor $(1+i)^{24}$	0	0	0
6	F	True-up Adjustment (C*D) Interest Rate True-up (Note 1) Where: i = average interest rate as calculated below	0		
Interest on Amount of Refunds or Surcharges			Estimated Monthly Interest Rate	Actual Monthly Interest Rate	
Month	Year				
7	July	Year 1	0.0000%	0.0000%	
8	August	Year 1	0.0000%	0.0000%	
9	September	Year 1	0.0000%	0.0000%	
10	October	Year 1	0.0000%	0.0000%	
11	November	Year 1	0.0000%	0.0000%	
12	December	Year 1	0.0000%	0.0000%	
13	January	Year 2	0.0000%	0.0000%	
14	February	Year 2	0.0000%	0.0000%	
15	March	Year 2	0.0000%	0.0000%	
16	April	Year 2	0.0000%	0.0000%	
17	May	Year 2	0.0000%	0.0000%	
18	June	Year 2	0.0000%	0.0000%	
19	July	Year 2	0.0000%	0.0000%	
20	August	Year 2	0.0000%	0.0000%	
21	September	Year 2	0.0000%	0.0000%	
22	October	Year 2	0.0000%	0.0000%	
23	November	Year 2	0.0000%	0.0000%	
24	December	Year 2	0.0000%	0.0000%	
25	January	Year 3	0.0000%	0.0000%	
26	February	Year 3	0.0000%	0.0000%	
27	March	Year 3	0.0000%	0.0000%	
28	April	Year 3	0.0000%	0.0000%	
29	May	Year 3	0.0000%	0.0000%	
30	June	Year 3	0.0000%	0.0000%	
31	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 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 &	2.21%
357	Devices	1.54%
358	Underground Conductors &	1.83%
359	Devices	NA
	Roads and Trails	
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 -	6.67%
397	Vehicle	5.75%
397.1	Communication Equipment	2.86%
398	Communication Equipment -	2.95%
	Overhead	
Common		
302	Miscellaneous Equipment	
302	Franchises and Consents	NA
303	Intangible Plant	11.33%
390	Structures and Improvements	1.64%
391	Office Furniture and	4.32%
391.2	Equipment	11.33%
391.4	Computer Equipment	14.29%
392	Transportation Equipment - Auto	9.00%
392.1	Transportation Equipment - In	10.00%
393	Reserve	1.55%
394	Stores Equipment	3.09%
395	Tools, Shop and Garage Equipment	5.00%
397	Laboratory Equipment	6.67%
398	Equipment	4.91%
	Miscellaneous Equipment	

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			0
4	1			0
	Description of Correction			
	2			
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		Note B		0
10	Number of Months of Interest	(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 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.