

# **ATTACHMENT E**

## **Redline Tariff**

**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**

Workpaper	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 Projects
6	Project Cost Of Capital	Schedule 19 Projects 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 Projects 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

Composite Depreciation Rates		(1)	(2)	(3)	(4)	(5)
Line						
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	Workpaper 1, Line 6, Col. (c)	0	NA	0	
2	Transmission	Workpaper 1, Line 6, Col. (d) or Col. (m)	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!	#DIV/0!	
5	Electric Intangible	Workpaper 1, Line 6, Col. (b)	0	S19 W/S #DIV/0!	#DIV/0!	
6	Common	Workpaper 1, Line 6, Col. (g)	0	CP*S19 W/S #DIV/0!	#DIV/0!	
7	TOTAL GROSS PLANT	(Sum of Lines 1 through 6)	0	GP= #DIV/0!	#DIV/0!	
8	Without Common - For Gross Plant Allocator Calculation Only		0	GPE= #DIV/0!	#DIV/0!	
	ACCUMULATED DEPRECIATION					
9	Production	Workpaper 1, Line 12, Col. (c)	-	NA	0	
10	Transmission	Workpaper 1, Line 12, Col. (d) or Col. (m)	-	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!	#DIV/0!	
13	Electric Intangible	Workpaper 1, Line 12, Col. (b)	-	S19 W/S #DIV/0!	#DIV/0!	
14	Common	Workpaper 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	Workpaper 1, Line 18, Col (g)	NA		-	
24	ABANDONED PLANT	Worksheet 1, Line 18, Col. (i)	NA		-	
	ACCUMULATED DEFERRED INCOME TAXES (Note B)					
23 25	Accumulated Deferred Income Taxes	Workpaper 2a, Line 11, Col. (g)	NA		#DIV/0!	
24 26	Excess Accumulated Deferred Income Taxes	Workpaper 3	NA		0	
25 27	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(Line 23 25 + Line 24 26)			#DIV/0!	
26 28	LAND HELD FOR FUTURE USE	Workpaper 1, Line 18, Col. (b) (h) or (e) (i)	0	DA	0	
	OTHER RATE BASE ITEMS					
27 29	Cash Working Capital (Note C)	(Line 47 49 times 45/360)	NA		#DIV/0!	
28 30	Materials & Supplies - Transmission	Workpaper 1, Line 18, Col. (d) (k)	0	S19P #DIV/0!	#DIV/0!	
29 31	Materials and Supplies - Electric and Gas - Assigned to Construction	Workpaper 1, Line 18, Col. (e) (l)	0	CP*GPE #DIV/0!	#DIV/0!	
30 32	Prepayments	Workpaper 1, Line 18, Col. (f) (m)	0	CP*GPE #DIV/0!	#DIV/0!	
31 33	Unfunded Liabilities	Workpaper 1, Line 18, Col. (4) (p)	-	CP*S19 W/S #DIV/0!	#DIV/0!	
32 34	TOTAL OTHER RATE BASE ITEMS	(Sum of Lines 27 29 through 34 33)	NA		#DIV/0!	
33 35	RATE BASE	(Line 22+ Line 26 27 + Line 26 28 + Line 32 34)	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)
Line							Schedule 19 Projects (Col. 3 * Col. 4)
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)	
	OPERATIONS AND MAINTENANCE EXPENSES (Note M)						
34 36	Transmission - Direct Assign	320-323.112.b fn	0	DA		0	
35 37	Transmission - Allocate	320-323.112.b fn	0				
36 38	Less: EPRI Dues in Account 566	352-353	0				
37 39	Subtotal - Transmission to Allocate	Line 35 37 - Line 36 38	0	S19P	#DIV/0!	#DIV/0!	
38 40	Electric A&G	320-323.197.b	0				
39 41	Less: EPRI Dues in A&G	352-353	0				
40 42	Less: Regulatory Commission Expenses	320-323.189.b	0				
41 43	Less: Property Insurance	320-323.185.b	0				
42 44	Less: Account 930.2 Items	Note L	0				
43 45	Adjusted Electric A&G	Line 38 40 - Line 39 41 - Line 40 42 - Line 41 43 - Line 42 44	0	S19 W/S	#DIV/0!	#DIV/0!	
44 46	Plus: Transmission Related Regulatory Expenses	350-351 fn	0	S19P	#DIV/0!	#DIV/0!	
45 47	Plus: Direct Assigned Regulatory Commission Expenses (Note E)	350-351 fn	NA	DA		0	
46 48	Plus: Property Insurance	320-323.185.b	0	GPE	#DIV/0!	#DIV/0!	
		Sum of Lines 34 36, 37 39 and 43 45 through 46 48					
47 49	TOTAL O&M		NA			#DIV/0!	
	DEPRECIATION AND AMORTIZATION EXPENSE						

<del>48</del> <u>50</u>	Transmission	336.7.f, fn	0	DA		0
<del>49</del> <u>51</u>	Electric General	336.10 f	0	S19 W/S	#DIV/0!	#DIV/0!
<del>50</del> <u>52</u>	Electric Intangible	336.1.d	0	S19 W/S	#DIV/0!	#DIV/0!
<del>51</del> <u>53</u>	Common Electric	336.11.f	0	S19 W/S	#DIV/0!	#DIV/0!
<u>54</u>	Amortization of Abandoned Plant	230a fn	NA	DA		0
<del>52</del> <u>55</u>	TOTAL DEPRECIATION	Sum of Lines <del>48</del> <u>50</u> through <del>54</del> <u>54</u>	0			#DIV/0!
TAXES OTHER THAN INCOME TAXES						
LABOR RELATED						
<del>53</del> <u>56</u>	Payroll (Note D)	262-263.9.I+262-263.17.I	0	CP*S19 W/S	#DIV/0!	#DIV/0!
<del>54</del> <u>57</u>	PLANT RELATED					
<del>55</del> <u>58</u>	Real Estate	262-263.5.I	0	CP*GPE	#DIV/0!	#DIV/0!
<del>56</del> <u>59</u>	Franchise Tax	262-263	0	CP*GPE	#DIV/0!	#DIV/0!
<del>57</del> <u>60</u>	Gross Receipts Tax	NA		Note N		0
<del>58</del> <u>61</u>	Other	262-263	0			0
<del>59</del> <u>62</u>	TOTAL OTHER TAXES	Sum of Lines <del>53</del> <u>56</u> and <del>55</del> <u>58</u> through <del>58</del> <u>61</u>	0			#DIV/0!
INCOME TAXES (Note F)						
		T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}=	0.0000%			
<del>60</del> <u>63</u>	Composite Tax Rate = T		0.0000%			
<del>61</del> <u>64</u>	Gross-up Factor	1 / (1 - T)	0.0000			
<del>62</del> <u>65</u>	Income Tax Factor	T/(1-T)	0.0000			
<del>63</del> <u>66</u>	Amortization of Investment Tax Credit (enter negative)	266-267.11. f, fn	NA	DA		0
<del>64</del> <u>67</u>	Amortization of Excess Deferred Income	Worksheet 3	NA	DA		0
<del>65</del> <u>68</u>	Taxes (enter negative)	Worksheet 4, Line 2, Col. (e)	NA	DA		-
<del>66</del> <u>69</u>	Tax Effect of Permanent Differences	(Line <del>72</del> <u>75</u> * Line <del>62</del> <u>65</u> )	NA	Calc	#DIV/0!	
<del>67</del> <u>70</u>	ITC adjustment	(Line <del>63</del> <u>66</u> * Line <del>64</del> <u>64</u> )	NA	Calc		0
<del>68</del> <u>71</u>	Amortization of Excess Deferred Income Tax					
<del>69</del> <u>72</u>	Adjustment	(Line <del>64</del> <u>67</u> * Line <del>61</del> <u>64</u> )	NA	Calc		0
<del>70</del> <u>73</u>	Permanent Differences Tax Adjustment	(Line <del>65</del> <u>68</u> * Line <del>64</del> <u>64</u> )	NA	Calc		0
<del>70</del> <u>73</u>	TOTAL INCOME TAXES	Sum of Lines <del>66</del> <u>69</u> through <del>69</del> <u>72</u>	NA			#DIV/0!
RETURN (Note H)						
<del>71</del> <u>74</u>	Debt	Worksheet 5, Line 12, Col. (i)	NA	Calc		#DIV/0!
<del>72</del> <u>75</u>	Common Equity and Preferred Stock	Worksheet 5, Line 12, Col. (f)	NA	Calc		#DIV/0!
<del>73</del> <u>76</u>	TOTAL RETURN	Sum of Lines <del>74</del> <u>74</u> through <del>72</del> <u>75</u>	NA			#DIV/0!

ANNUAL TRANSMISSION REVENUE REQUIREMENT BEFORE REVENUE CREDITS						
<del>74</del> <u>77</u>		(Line <del>47</del> <u>49</u> + Line <del>52</del> <u>55</u> + Line <del>59</del> <u>62</u> + Line <del>70</del> <u>73</u> + Line <del>73</del> <u>76</u> )	DA			#DIV/0!
<del>75</del> <u>78</u>	REVENUE CREDITS	(Line <del>99</del> <u>102</u> )	DA			-
ANNUAL TRANSMISSION REVENUE REQUIREMENT (ATTR)						
<del>76</del> <u>79</u>		(Line <del>74</del> <u>77</u> + Line <del>75</del> <u>78</u> )	NA			#DIV/0!
<del>77</del> <u>80</u>	CORRECTIONS	Worksheet 9, Line 11, Col. (b)	NA			0
ANNUAL TRUE-UP ADJUSTMENT (ATU) (Note G)						
<del>78</del> <u>81</u>		Worksheet 7, Line 5	NA			0
<del>79</del> <u>82</u>	ATTR PLUS ATU AND CORRECTIONS	Sum of Lines <del>76</del> <u>79</u> through <del>78</del> <u>81</u>	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

SUPPORTING CALCULATIONS AND NOTES

Line No.	TRANSMISSION PLANT ALLOCATOR					
<del>80</del> <u>83</u>	Electric Plant	(Line <del>94</del> <u>97</u> )	0			
<del>81</del> <u>84</u>	Total Transmission Plant	(Line 2)	0			
<del>82</del> <u>85</u>	Schedule 19 Projects	(Line 2)	0			
<del>83</del> <u>86</u>	Schedule 19 Projects Plant Allocator	(Line <del>82</del> <u>85</u> / Line <del>84</del> <u>84</u> )	#DIV/0!	S19P		
<del>84</del> <u>87</u>	Transmission Plant Allocator	(Line <del>84</del> <u>84</u> / Line <del>80</del> <u>83</u> )	#DIV/0!	TP		
ELECTRIC WAGE AND SALARY ALLOCATOR						
<del>85</del> <u>88</u>	Production	354-355.20.b	0			
<del>86</del> <u>89</u>	Transmission	354-355.21.b	0			
<del>87</del> <u>90</u>	Distribution	354-355.23.b	0			
<del>88</del> <u>91</u>	Other	354-355.24,25,26.b	0			
<del>89</del> <u>92</u>	Total	Sum of Lines <del>85</del> <u>88</u> through <del>88</del> <u>91</u>	0			
<del>90</del> <u>93</u>	Transmission Wage and Salary Allocator	(Line <del>86</del> <u>89</u> / Line <del>89</del> <u>92</u> )	#DIV/0!	T W/S		
Schedule 19 Projects Wages and Salaries (transmission wages and salary times S19P)						
<del>91</del> <u>94</u>	Allocator	(Line <del>86</del> <u>89</u> * Line <del>83</del> <u>86</u> )	#DIV/0!			
<del>92</del> <u>95</u>	Schedule 19 Projects Wage and Salary Allocator	(Line <del>94</del> <u>94</u> / Line <del>89</del> <u>92</u> )	#DIV/0!	S19 W/S		
<del>93</del> <u>96</u>	Schedule 19 Projects Transmission Wage and Salary Allocator	(Line <del>94</del> <u>94</u> / Line <del>86</del> <u>89</u> )	#DIV/0!	S19 W/S T		
ELECTRIC COMMON PLANT ALLOCATOR (CE)						
<del>94</del> <u>97</u>	Electric	200-201.3.c+6.c	0		% Electric	
<del>95</del> <u>98</u>	Gas	200-201.3.d+6.d	0	CP=	0.000%	
<del>96</del> <u>99</u>	Total (excludes common)	(Line <del>94</del> <u>97</u> + Line <del>95</del> <u>98</u> )	0			
REVENUE CREDITS						
<del>97</del> <u>100</u>	Account 454, Rent from Electric Property (Note I)	300-301, fn	-			
<del>98</del> <u>101</u>	Account 456, Other Electric Revenue (Note J)	300-301, fn	-			

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

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(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.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). <div><div>Inputs Required:</div><div><div>FIT =</div><div>0.00%</div></div><div><div>SIT=</div><div>0.00% (State Income Tax Rate or Composite SIT)</div></div><div><div>p =</div><div>0.00% (percent of federal income tax deductible for state purposes)</div></div></div>
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: <div><div>CP= common plant allocator (allocate common plant and common expenses to total electric)</div><div>DA= DA=direct assignment (the item is direct assigned to Schedule 19 Projects)</div><div>GP= gross plant allocator (allocated Schedule 19 Projects gross plant as % of electric and common plant)</div><div>GPE= gross electric plant allocator (allocated Schedule 19 Projects gross plant as % of total electric gross plant)</div><div>S19P= Schedule 19 Projects plant allocator (Schedule 19 Projects gross plant as % of total transmission gross plant)</div><div>S19 W/S= Schedule 19 Projects wage and salary allocator (Schedule 19 Projects wages and salaries as % of total electric wages and salaries)</div><div>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)</div><div>NA= not applicable (the item is not applicable to Schedule 19 Projects)</div><div>TPE= transmission plant allocator (transmission plant as % of electric)</div><div>T W/S= transmission wages and salaries as % of electric wages and salaries</div></div>
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 Projects ATRR is as follows: <div><div>Total</div><div><div>Gross receipt tax rate</div><div>0.0000%</div></div><div><div>Revenue requirement</div><div>-</div></div><div><div>Gross Receipts Tax</div><div>-</div></div></div> Estimate of Line 7982
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

Five Quarter Averages																															
(a)		(b)		(c)		(d)		(e)		(f)		(g)		(h)		(i)		(j)		(k)		(l)		(m)		(n)		(o)		(p)	
Gross Operating Property																															
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, line 46 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	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	2	2															
1	December 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
2	March 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
3	June 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
4	September 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
5	December 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
6	Average	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
Note: Exclude Asset Retirement Obligations																															
Accumulated Depreciation																															
Schedule 19 Projects																															
Month	Year	Electric Intangible	Production	Transmission	Distribution	Electric General	Common	Project 1		Project 2		Project 3		Project 4		Total															
FF1 Reference		200-201.21c	219, lines. 20-24 fn	219, line 25 fn	219, line 26 fn	219, line 28 fn	355 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	219, line 25 fn	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	10	10															
7	December 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
8	March 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
9	June 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
10	September 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
11	December 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-														
12	Average	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0														
Schedule 19 Projects - CWIP																															
Miscellaneous Rate Base Items																															
Unfunded Liabilities																															
Month		Project 1	Project 2	Project 3	Project 4	Total	Transmission Land Held for Future Use	Schedule 19 Projects - Land Held for Future Use	Schedule 19 Projects - Abandoned Plant	Materials & Supplies - Transmission	Materials and Supplies - Assigned to Construction (Electric and Gas)	Prepayments	Accumulated Provision for Injuries and Damages	Miscellaneous Current and Accrued Liabilities	Total	Sum of Columns (g) (n) through (h) (o)															
FF1 Reference		216 fn	216 fn	216 fn	216 fn	216 fn	214, line 17 fn	214, line TBD	230b, Line TBD	227, Line 8 fn	227, line 5 fn	110-111, line 57 fn	112-113, line 28 fn	Account 242 - see below	31 33																
Appendix A Line #		23	23	23	23	23	26 28	26 28	24	26 30	26 31	30 32																			
13	December 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
14	March 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
15	June 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
16	September 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
17	December 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
18	Average	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
Unfunded Liabilities - Account 242																															
Month		Accrued Vacation	Other	Total																											
FF1 Reference		NA	NA																												
Appendix A Line #		NA	NA																												
19	December 2020	-	-	-																											
20	March 2021	-	-	-																											
21	June 2021	-	-	-																											
22	September 2021	-	-	-																											
23	December 2021	-	-	-																											
24	Average	-	-	-																											

New York State Electric and Gas Corporation  
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - 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 24)
3		ADIT-282	0	0	0			(Line 30)
4		ADIT-283	0	0	0			(Line 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!				Appendix A
8		End of Year ADIT	0	#DIV/0!	#DIV/0!		#DIV/0!	(Line 4 * Line 5 or Line 6)
9		End of Previous Year ADIT	0	#DIV/0!	#DIV/0!		#DIV/0!	Workpaper 2b, Line 7
10		Average Beginning and End of Year	0	#DIV/0!	#DIV/0!		#DIV/0!	(Average of Line 7 + Line 8)
11		Prorated ADIT					#DIV/0!	From Workpaper 2c, Line 14, Col. (r) or Workpaper 2d, Line 13, Col. (n)
		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
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	Total	0	0	0	0	0		

Instructions for Account 190:  
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D  
2. ADIT items related to Plant are included in Column E  
3. ADIT items related to Labor are included in Column F  
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation  
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

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

Instructions for Account 282:  
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D  
2. ADIT items related to Plant are included in Column E  
3. ADIT items related to Labor are included in Column F  
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation  
Workpaper 2a: Accumulated Deferred Income Taxes (ADIT) Workpaper - Current Year

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	ADIT-283 - Includes Only Items Applicable to Schedule 19 Projects	Total	Excluded	Schedule 19 Projects Related	Plant	Labor		Justification
31	Cost of Removal	0		0	0	0		
32		0		0				
33		0						
34		0						
35		0						
36		0						
37		0						
38	Total	0	0	0	0	0		

Instructions for Account 283:  
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D  
2. ADIT items related to Plant are included in Column E  
3. ADIT items related to Labor are included in Column F  
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation  
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year  
Actual for the 12 Months Ended 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	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	Total	0	0	0	0	0	

Instructions for Account 190:  
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D  
2. ADIT items related to Plant are included in Column E  
3. ADIT items related to Labor are included in Column F  
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation  
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) Workpaper - Prior Year

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

Instructions for Account 282:  
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D  
2. ADIT items related to Plant are included in Column E  
3. ADIT items related to Labor are included in Column F  
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.

New York State Electric and Gas Corporation  
Workpaper 2b: Accumulated Deferred Income Taxes (ADIT) 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	
28		0		0			
29		0					
30		0					
31		0					
32		0					
33		0					
34	Total	0	0	0	0	0	

Instructions for Account 283:  
1. ADIT items related only to Schedule 19 Projects are directly assigned to Column D  
2. ADIT items related to Plant are included in Column E  
3. ADIT items related to Labor are included in Column F  
4. Deferred income taxes arise when items are included in taxable income in different periods than they are included in book income.  
If the item giving rise to the ADIT is not included in the annual transmission revenue requirement ("ATRR"), the associated ADIT amount shall be excluded.



New York State Electric and Gas Corporation  
Workpaper 2c: Accumulated Deferred Income Taxes - Prorated Projection  
Actual for the 12 Months Ended 12/31/2021

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

Rate Year =

Account 282 (Note A)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	Beginning Balance & Monthly Changes	Year	Days in the Month	Number of Days Remaining in Year After Current Month	Total Days in the Projected Rate Year	Weighting for Projection (d)/(e)	Beginning Balance/ Monthly Amount/ Ending Balance	Schedule 19 Projects	Transmission Proration (f) x (h)	Plant Related	Gross Plant Allocator (Appendix A)	Plant Allocation * (k)	Plant Proration (f) x (l)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Labor Allocation (n) * (o)	Labor Proration (f) x (p)	Total Transmission Prorated Amount (i) + (m) + (q)
Line #																		
1	December 31st balance of Prorated ADIT (Note B)	2020				100.00%	#DIV/0!	#DIV/0!	#DIV/0!									#DIV/0!
2	January	2021	31	335	365	91.78%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	February	2021	28	307	365	84.11%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	March	2021	31	276	365	75.62%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5	April	2021	30	246	365	67.40%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	May	2021	31	215	365	58.90%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7	June	2021	30	185	365	50.68%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8	July	2021	31	154	365	42.19%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9	August	2021	31	123	365	33.70%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10	September	2021	30	93	365	25.48%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11	October	2021	31	62	365	16.99%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12	November	2021	30	32	365	8.77%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13	December	2021	31	1	365	0.27%	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14	Prorated Balance		365				#DIV/0!	#DIV/0!	#DIV/0!	0			#DIV/0!	0			#DIV/0!	#DIV/0!

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

New York State Electric and Gas Corporation  
Workpaper 2d: Accumulated Deferred Income Taxes - Actual Proration  
Actual for the 12 Months Ended 12/31/2021

Year = 2021  
Debit amounts are shown as positive and credit amounts are shown as negative.

Account 282 (Note A)

Days in Period					Projection - Proration of Projected Deferred Tax			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 of (g) Sum	Actual Monthly Activity (table below, grand total)	Difference between projected monthly and actual monthly activity (i) - (f)	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) + ((l) + (m))/2
1 December 31st balance							0						0
2 January	31	335	365	91.78%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3 February	28	307	365	84.11%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4 March	31	276	365	75.62%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5 April	30	246	365	67.40%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6 May	31	215	365	58.90%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
7 June	30	185	365	50.68%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
8 July	31	154	365	42.19%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
9 August	31	123	365	33.70%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
10 September	30	93	365	25.48%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
11 October	31	62	365	16.99%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
12 November	30	32	365	8.77%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
13 December	31	1	365	0.27%	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
14 Total	365				0	0		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Actual Monthly Activity	Schedule 19 Projects	Plant Related	Gross Plant Allocator (Appendix A)	Total (d) * (e)	Labor Related (General and Common)	W/S Allocator (Appendix A)	Total (g) * (h)	Grand Total (b) + (f) + (i)
15 January	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
16 February	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
17 March	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
18 April	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
19 May	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
20 June	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
21 July	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
22 August	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
23 September	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
24 October	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
25 November	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!
26 December	0	0	#DIV/0!	#DIV/0!	0	#DIV/0!	#DIV/0!	#DIV/0!

Note A: The calculations of ADIT amounts resulting from liberalized depreciations are performed in accordance with the proration requirements of Treasury Regulation Section 1.167(l)-1(h)(6). Differences attributable to over-projection of ADIT in the annual projection will result in a proportionate reversal of the projected prorated ADIT activity to the extent of the over-projection. Differences attributable to under-projection of ADIT in the annual projection will result in an adjustment to the projected prorated ADIT activity by the difference between the projected monthly activity and the actual monthly activity. However, when projected monthly ADIT activity is an increase and actual monthly ADIT activity is a decrease, actual monthly ADIT activity will be used. Likewise, when projected monthly ADIT activity is a decrease and actual monthly ADIT activity is an increase, actual monthly ADIT activity will be used.

New York State Electric and Gas Corporation  
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)
					Deficient or Excess Accumulated Deferred Taxes at December 31,	Adjustments After Remeasurement	Adjusted Deficient or Excess Accumulated Deferred Taxes	Schedule 19 Projects Allocation Factors (Note B)	Allocated to Schedule 19 Projects	Protected (P) Unprotected Property (UP) Unprotected Other (UO) (Note B)	Amortization Year	Balance at December 31	Amortization Year	Balance at December 31	
Line	Description	ADIT Balances Prior to Remeasurement	ADIT Balances After Remeasurement (Note C)		Column (b) - Column (c)		Column (d) + Column (e)		Column (f) * Column (g)			Column (h) - Column (j)		Column (k) - Column (l)	
<b>Deficient Deferred Income Taxes - amortized to 410.1</b>															
FERC Account 190															
1		0	0		0	0	0	0.000%	0		0	0	0	0	
2		0	0		0	0	0	0.000%	0		0	0	0	0	
3		0	0		0	0	0	0.000%	0		0	0	0	0	
4		0	0		0	0	0	0.000%	0		0	0	0	0	
5		0	0		0	0	0	0.000%	0		0	0	0	0	
6	Total FERC Account 190	0	0		0	0	0		0		0	0	0	0	
FERC Account 282															
7		0	0		0	0	0	0.000%	0		0	0	0	0	
8		0	0		0	0	0	0.000%	0		0	0	0	0	
9		0	0		0	0	0	0.000%	0		0	0	0	0	
10		0	0		0	0	0	0.000%	0		0	0	0	0	
11	Total Account 282	0	0		0	0	0		0		0	0	0	0	
FERC Account 283															
12		0	0		0	0	0	0.000%	0		0	0	0	0	
13		0	0		0	0	0	0.000%	0		0	0	0	0	
14		0	0		0	0	0	0.000%	0		0	0	0	0	
15		0	0		0	0	0	0.000%	0		0	0	0	0	
16		0	0		0	0	0	0.000%	0		0	0	0	0	
17	Total FERC Account 283	0	0		0	0	0		0		0	0	0	0	
Subtotal Before Being Grossed up for															
18	Income Taxes				0		0		0		0	0	0	0	
19	Gross Up				0		0		0		0	0	0	0	
Total Deficient Accumulated Deferred															
20	Income Taxes - Account 182.3				0		0		0		0	0	0	0	
<b>Excess Accumulated Deferred Income Taxes - amortized to 411.1</b>															
FERC Account 190															
21		0	0		0	0	0	0.000%	0		0	0	0	0	
22		0	0		0	0	0	0.000%	0		0	0	0	0	
23	Total Account 190	0	0		0	0	0		0		0	0	0	0	
FERC Account 282															
24	Accelerated Depreciation	0	0		0	0	0	0.000%	0	P	0	0	0	0	
25		0	0		0	0	0	0.000%	0		0	0	0	0	
26		0	0		0	0	0	0.000%	0		0	0	0	0	
27		0	0		0	0	0	0.000%	0		0	0	0	0	
28		0	0		0	0	0	0.000%	0		0	0	0	0	
29	Total Account 282	0	0		0	0	0		0		0	0	0	0	
FERC Account 283															
30		0	0		0	0	0	0.000%	0		0	0	0	0	
31		0	0		0	0	0	0.000%	0		0	0	0	0	
32		0	0		0	0	0	0.000%	0		0	0	0	0	
33		0	0		0	0	0	0.000%	0		0	0	0	0	
34		0	0		0	0	0	0.000%	0		0	0	0	0	
35	Total Account 283	0	0		0	0	0		0		0	0	0	0	
Subtotal Before Being Grossed up for															
36	Income Taxes				0		0		0		0	0	0	0	
37	Gross Up				0		0		0		0	0	0	0	
Total Excess Accumulated Deferred Income															
38	Taxes - Account 254				0		0		0		0	0	0	0	
39	Grand Total				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)

Note C: Remeasurement Factor equals the ratio of the current nominal tax rate to the prior nominal tax rate

41		New nominal rate	1.0%
42		Prior nominal rate	1.0%
43		Remeasurement Factor	100.0%
Note D:			
Note E:			
Note F:			

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

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



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

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
		Five Quarter Average				Allocate Other Rate Base Items to Schedule 19 Projects									
Line #		Gross Plant in Service	Allocator	Accumulated Depreciation	Net Operating Property	Net General Plant - Using Allocator	Net Intangible Plant - Using Allocator	Net Common Plant - Using Allocator	CWIP	Abandoned Plant - Using Allocator	Accumulated Deferred Income Taxes - Using Allocator	(Excess)/Deficient ADIT - Using Allocator	Land Held for Future Use - Using Allocator	Other Rate Base Items - Using Allocator	Total Rate Base Sum of Col. (e) through Col. (n) <sup>(+)</sup>
	Reference Project Grouping 1	Workpaper 1, Line 6	Calculated	Workpaper 1, Line 12	Col. (b) + Col. (d)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	<u>Workpaper 1, Line 18</u>	<u>Workpaper 1, Line 18</u>	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	Line 6 * Col. (c)	
1		-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	<u>-</u>	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
2	Project Grouping 2	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	<u>-</u>	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
3	Project Grouping 3	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	<u>-</u>	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
4	Project Grouping 4	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	<u>-</u>	<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
5			#DIV/0!		-	#DIV/0!	#DIV/0!	#DIV/0!		<u>#DIV/0!</u>	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
6	Total	-	#DIV/0!	-	-	#DIV/0!	#DIV/0!	#DIV/0!	<u>0</u>	<u>0</u>	#DIV/0!	<u>0</u>	-	#DIV/0!	#DIV/0!
Ref						Appendix A, Line 19	Appendix A, Line 20	Appendix A, Line 21	<u>Workpaper 1, Line 18</u>	<u>Workpaper 1, Line 18</u>	Appendix A, Line 23 25	Appendix A, Line 24 26	Appendix A, Line 26 28	Appendix A, Line 32 34	

Line #	Reference Project Grouping	Rate Base			Weighted Preferred and Common Equity Rate	Preferred and Common Equity Return	Weighted Debt Return	
		Col. (m)	WACC	Return			Col. (b) * Col. (e)	Col. (b) * Col. (h)
		Col. (m)	Workpaper 6, Line 4, Line 8, Line 12, or Line 16	Col. (b) * Col. (c)	Workpaper 6, Lines 2 + 3, Lines 6+ 7 , Lines 10 + 11 or Lines 14 + 15	Col. (b) * Col. (e)	Workpaper 6, Line 1, Line 5, Line 9 or Line 13	Col. (b) * Col. (h)
7	Project Grouping 1	#DIV/0!	#DIV/0!	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!
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!		#DIV/0!
12	Total	#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  
Workpaper 6: Schedule 19 Project Cost of Capital  
Actual for the 12 Months Ended 12/31/2021

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

Project Grouping 2												
			Capitalization	%s	Cost Rates	WACC						
5	Long Term Debt	Line 22, Col. (k)	0	0.0%	#DIV/0!	#DIV/0!		ROE per New York State Public Service Commission, Case No.				0.00%
6	Preferred Stock	Line 22 Col. (c)	-	0.0%	0.000%	0.00%		ROE Cap				10.87%
7	Common Stock	Line 22 Col. (e)	0	0.0%	0.000%	0.00%						
8	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 5 or 6, Col. (k))	#DIV/0!						

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

Project Grouping 4												
			Capitalization	%s	Cost Rates	WACC						
13	Long Term Debt	Line 22, Col. (k)	0	0.0%	#DIV/0!	#DIV/0!		ROE per New York State Public Service Commission, Case No.				0.00%
14	Preferred Stock	Line 22 Col. (c)	-	0.0%	0.000%	0.00%		ROE Cap				10.87%
15	Common Stock	Line 22 Col. (e)	0	0.0%	0.000%	0.00%						
16	Total Capitalization		0	0.0%	(Line 25, Col. (b) or Lines 13 or 14, Col. (k))	#DIV/0!						

Common Equity												
Long-term Debt												
Less: Accumulated Other Comprehensive Income												
Common Equity for Capitalization												
Unamortized Gains on Reacquired Debt												
Unamortized Debt Expense												
Unamortized Loss on Reacquired Debt												
Long-term Debt for Capitalization												
Month	Year	112-113, I.16, fn	112-113, I.3, fn	112-113, I.15, fn	Col. (b) - Col. (c) - Col. (d)	112-113, I.24, fn	112-113, I.61, fn	110-111, I.69, fn	110-111, I.81, fn	(h) - Col. (i) - (j)		
17	December 2020		-	-			-	-	-			
18	March 2021		-	-			-	-	-			
19	June 2021		-	-			-	-	-			
20	September 2021		-	-			-	-	-			
21	December 2021		-	-			-	-	-			
22	Average		-	-			-	-	-			

23	Long Term Interest	(114-117c, sum of lines 62, 63, 64, 65, 66)	0
24	Long-Term Debt	(Line 22, Col. (k))	0
25	Long-term Debt Interest Rate	(Line 23 / Line 24)	#DIV/0!
26	Preferred Dividends	118-119c, I.29	-
27	Preferred Stock	(Line 22 , Col. (c))	-
28	Preferred Stock Rate	(Line 26 / Line 27)	0

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

New York State Electric and Gas Corporation  
Workpaper 7: True-up Adjustment for Schedule 19 Projects  
Actual for the 12 Months Ended 12/31/2021

Debit amounts are shown as positive and credit amounts are shown as negative.  
The Annual True-Up Adjustment ("ATU") component of the Formula Rate for each Year shall be determined as follows:

- (i)

In accordance with its formula rate protocols, NYSEG shall recalculate its Annual Transmission Revenue Requirement ("ATRR") for the previous calendar year based on its actual costs as reflected in its Form No. 1 and its books and records for that calendar year, consistent with FERC accounting policies.
- (ii)

Determine the difference between the Actual ATRR as determined in paragraph (i) above, and actual revenues based upon the Projected ATRR for the previous calendar year
- (iii)

Multiply the ATRR Before Interest by  $(1+i)^{24}$  months
- Where:

i =

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

To the extent possible each input to the Formula Rate used to calculate the Actual ATRR will be taken directly from the FERC Form No. 1 or will be reconcilable to the FERC Form 1 by the application of clearly identified and supported information. If the reconciliation is provided through a 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 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	0
6	F	Interest Rate True-up (Note 1)	0		

Where:  
i = average interest rate as calculated below

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**  
**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.