

FEDERAL ENERGY REGULATORY COMMISSION

Office of the Secretary



Implementation Guide for One-time Report on Rate Effect of the Tax Cuts and Jobs Act

Version: August 1, 2018

Form Approved
FERC Form No. 501-G, OMB Control No. 1902-0302 (Expires 09/30/2021)

FERC Form No. 501-G in Docket No. RM18-11-000

One-time Report on Rate Effect of the Tax Cuts and Jobs Act

A. Instructions for Reporting Data

§ 260.402

GENERAL INFORMATION

I. Purpose

FERC Form No. 501-G is a one-time report under 18 CFR § 260.402 for each natural gas company, as defined in the Natural Gas Act (NGA), that is required under this Part to file a FERC Form No. 2 or 2-A for 2017 and has cost-based stated rates for service under any rate schedule that were filed electronically pursuant to Part 154 of the Commission regulations. The reports are designed to collect financial information to evaluate the impact on the natural gas companies' revenue requirement of the Tax Cuts and Jobs Act of 2017. This information collection is considered to be a non-confidential public use.

II. Who Must Submit

Each natural gas company, as defined in the NGA, that is required under this Part to file a FERC Form No. 2 or 2-A in 2018 for 2017 and has cost-based stated rates for service under any rate schedule that were filed electronically pursuant to Part 154 of the Commission regulations must file the report with the Commission, except as provided below. The report must contain the information required by § 260.402 and as detailed below.

A company whose rates are being examined in a general NGA section 4 rate case or an NGA section 5 investigation as of the deadline for it to file the one-time report need not submit a FERC Form No. 501-G. In addition, a company that filed a general NGA section 4 rate case or an uncontested settlement of its rates pursuant to section 385.207(a)(5) of the Commission's regulations between the March 26, 2018 date the NOPR was published in the Federal Register and the deadline for their one-time report need not file FERC Form No. 501-G.

III. Signature of Company Official

The Commission accepts a typed name as an electronic signature pursuant to 18 CFR § 385.2005(c). For the signature of a company officer, type the name of the officer who will attest to the accuracy and completeness of the submission.

IV. What and Where to Submit

FERC Form No. 501-G is an Excel spreadsheet. Respondents are required to file FERC Form No. 501-G with the Commission consistent with the electronic filing requirements of § 154.4 of the Commission's regulations. Respondents are required to use Type of Filing Code 1430 and submit the filing package through the Commission's eFiling eTariff portal.

Submit this report to:

Office of the Secretary
Federal Energy Regulatory Commission
Washington, DC 20426

V. When to Submit

Natural gas companies must file FERC Form No. 501-G no later than the dates provided below.

A. Group I: Filing Date: October 11, 2018

Algonquin Gas Transmission, LLC
Bear Creek Storage Company, L.L.C.
Discovery Gas Transmission LLC
Dominion Energy Transmission, Inc.
East Tennessee Natural Gas, LLC
El Paso Natural Gas Company, L.L.C.
Enable Gas Transmission, LLC
Equitrans, L.P.
ETC Tiger Pipeline, LLC
Gas Transmission Northwest LLC
Gulfstream Natural Gas System, L.L.C.
Hardy Storage Company, LLC
High Point Gas Transmission, LLC
Horizon Pipeline Company, L.L.C.
Kern River Gas Transmission Company
Kinetica Deepwater Express, LLC
Kinetica Energy Express, LLC
MIGC LLC
Millennium Pipeline Company, LLC
North Baja Pipeline, LLC

Northern Natural Gas Company
Panhandle Eastern Pipe Line Company, LP
Portland Natural Gas Transmission System
Southern Star Central Gas Pipeline, Inc.
Texas Gas Transmission, LLC
Trunkline Gas Company, LLC
Vector Pipeline L.P.
White River Hub, LLC

B. Group II: Filing Date: November 8, 2018

American Midstream (AlaTenn), LLC
Big Sandy Pipeline, LLC
Bison Pipeline LLC
Black Hills Shoshone Pipeline, LLC
Black Marlin Pipeline Company
Blue Lake Gas Storage Company
Centra Pipelines Minnesota Inc.
Central Kentucky Transmission Company
Chandeleur Pipe Line, LLC
Dominion Energy Carolina Gas Transmission, LLC
Dominion Energy Questar Pipeline, LLC
Elba Express Company, L.L.C.
Fayetteville Express Pipeline LLC
Garden Banks Gas Pipeline, LLC
Guardian Pipeline, L.L.C.
Gulf Shore Energy Partners, LP
Gulf States Transmission LLC
KPC Pipeline, LLC
Lake Charles LNG Company, LLC
MarkWest New Mexico, L.L.C.
Mississippi Canyon Gas Pipeline, L.L.C.
OkTex Pipeline Company, L.L.C.
PGPipeline LLC
Southeast Supply Header, LLC
Southern LNG Company, L.L.C.
Southwest Gas Storage Company
Southwest Gas Transmission Company, A Limited Partnership
Western Gas Interstate Company
WestGas InterState, Inc.
Young Gas Storage Company, Ltd.

C. Group III: Filing Date: December 6, 2018

Alliance Pipeline L.P.
American Midstream (Midla), LLC
ANR Pipeline Company
ANR Storage Company
Cheniere Creole Trail Pipeline, L.P.
Cheyenne Plains Gas Pipeline Company, L.L.C.
Cimarron River Pipeline, LLC
Colorado Interstate Gas Company, L.L.C.
Columbia Gas Transmission, LLC
Columbia Gulf Transmission, LLC
Crossroads Pipeline Company
Dauphin Island Gathering Partners
Destin Pipeline Company, L.L.C.
Dominion Energy Cove Point LNG, LP
Eastern Shore Natural Gas Company
Florida Gas Transmission Company, LLC
Florida Southeast Connection, LLC
Golden Pass Pipeline LLC
Great Lakes Gas Transmission Limited Partnership
Greylock Pipeline, LLC
Gulf Crossing Pipeline Company LLC
Gulf South Pipeline Company, LP
High Island Offshore System, L.L.C.
Iroquois Gas Transmission System, L.P.
Kinder Morgan Illinois Pipeline LLC
Kinder Morgan Louisiana Pipeline LLC
KO Transmission Company
Maritimes & Northeast Pipeline, L.L.C.
MarkWest Pioneer, L.L.C.
Midcontinent Express Pipeline LLC
Mojave Pipeline Company, L.L.C.
National Fuel Gas Supply Corporation
National Grid LNG, LLC
Natural Gas Pipeline Company of America LLC
Nautilus Pipeline Company, L.L.C.
NGO Transmission, Inc.
Northern Border Pipeline Company
Northwest Pipeline LLC
Ozark Gas Transmission, L.L.C.
Paiute Pipeline Company

Pine Needle LNG Company, LLC
Rockies Express Pipeline LLC
Rover Pipeline LLC
Ruby Pipeline, L.L.C.
Sabal Trail Transmission, LLC
Sabine Pipe Line LLC
Saltville Gas Storage Company L.L.C.
Sea Robin Pipeline Company, LLC
Sierrita Gas Pipeline LLC
Southern Natural Gas Company, L.L.C.
Stingray Pipeline Company, L.L.C.
Tallgrass Interstate Gas Transmission, LLC
Tennessee Gas Pipeline Company, L.L.C.
Texas Eastern Transmission, LP
TransColorado Gas Transmission Company LLC
Transcontinental Gas Pipe Line Company, LLC
Trans-Union Interstate Pipeline, L.P.
Transwestern Pipeline Company, LLC
Tuscarora Gas Transmission Company
UGI Mt. Bethel Pipeline Company, LLC
UGI Sunbury, LLC
USG Pipeline Company, LLC
Venice Gathering System, L.L.C.
Viking Gas Transmission Company
WBI Energy Transmission, Inc.
West Texas Gas, Inc.
WTG Hugoton, LP
Wyoming Interstate Company, L.L.C.

VI. Notice of Filing of FERC Form No. 501-G and Opportunity for Interested Persons to Intervene and Submit Protests and Comments

The Secretary will issue a notice of each pipeline's filing of its FERC Form No. 501-G, consistent with section 385.210 of the Commission's Rules of Practice and Procedure, 18 CFR § 385.210 (2018). Unless the notice provides otherwise, interventions, protests and comments will be due not later than 12 days after the filing of the subject FERC Form No. 501-G. Interventions will be governed by section 385.214 of the Commission's Rules of Practice and Procedure, 18 CFR § 385.214 (2018), and protests will be governed by section 385.211 of the Commission's Rules of Practice and Procedure, 18 CFR § 385.211 (2018).

VII. Where to Send Comments on Public Reporting Burden

The public reporting burden for the FERC Form No. 501-G collection of information is estimated to average 9 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

Interested persons may obtain information on the reporting requirements by contacting the following: Federal Energy Regulatory Commission, 888 First Street, N.E., Washington, D.C. 20426, [Attention: Information Clearance Officer, Office of the Executive Director, email: dataclearance@ferc.gov, phone: (202) 502-8663, fax: (202) 273-0873]. Please send comments concerning the collections of information and the associated burden estimate(s), to the contact listed above and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, D.C. 20503 [Attention: Desk Officer for the Federal Energy Regulatory Commission]. Due to security concerns, comments should be sent electronically to the following e-mail address: oir_submission@omb.eop.gov. Please reference the OMB control number identified above in your submission.

You shall not be penalized for failure to respond to this collection of information unless the collection of information displays a valid OMB control number.

VIII. Questions

Any questions concerning how to fill out FERC Form No. 501-G may be e-mailed to Form501G@ferc.gov. In addition, for further information, you may contact:

James Sarikas
Office of Energy Market Regulation
888 First Street NE
Washington, DC 20426
(202) 502-6831
James.Sarikas@ferc.gov

Seong-Kook Berry
Office of Energy Market Regulation
888 First Street NE
Washington, DC 20426
(202) 502-6544
Seong-Kook.Berry@ferc.gov

File Format:

The file format as posted on the Commission's web site is Microsoft Excel utilizing the .xls extension. A blank form is posted on the Commission's website at www.ferc.gov. Respondents may use other spreadsheet software to open and populated the form, as long as the file is saved in the Microsoft Excel .xls or .xlsx format.

All reports must be submitted, with formulas, in a spreadsheet format. The spreadsheets must contain all the formulas. If the spreadsheets use macros, functions or other techniques to perform iterative functions, respondents should provide an explanation of the macros or functions used, where they are located, and how to initiate those functions. All macros and functions should not be set at a default state to run upon opening the spreadsheet. All formulas, variables and results should be visible and not hidden. The spreadsheets should not use security features that prevent copying, modification, or printing – although respondent may provide separate spreadsheets that do have these features activated. The spreadsheets should not contain any links to sources outside the spreadsheet document. Respondent may provide a version for presentation purposes, such as in PDF.

Data Elements:

The FERC Form No. 501-G uses light blue shading with a red outline for each cell that may be populated. Cells that are not shaded light blue should not be modified or overwritten. Each of the requested data elements is identified in the tables below.

PAGE 1 - Cost of Service				
Line No.	Line Title	Reference	Input Format	Comments
1	Date Prepared		Date (MM/DD/YYYY)	Enter the date Form 501-G was prepared
2	Pipeline Company Name		String	Pipeline company name as registered with the Commission's Company Identifier
3	CID		String (Alphanumeric, e.g. the letter "C" followed by 6 digits)	Use the Company Identifier applicable to eTariff filings
4	Is the Pipeline a separate income taxpaying entity?		String ("Yes" or "No")	See § 154.404 (b) ... a natural gas company organized as a pass-through entity all of whose income or losses are consolidated on the federal income tax return of its corporate parent is considered to be subject to the federal corporate income tax.
5	Total Production & Gathering	Form 2/2A, P. 317, L. 30, C. (b), <i>Acct. Nos. 750-769</i>	Numeric	
6	Total Products Extraction	Form 2/2A, P. 318, L. 58, C. (b), <i>Acct. Nos. 770-783</i>	Numeric	
7	Total Natural Gas Storage	Form 2/2A, P. 322, L. 177, C. (b), <i>Acct. Nos. 814-837, 840-843.9, 844.1-847.8</i>	Numeric	
8	(Less) UG Compressor Station Fuel & Power	Form 2/2A, P. 320, L. 106, C. (b), <i>Acct. No. 819</i>	Numeric	
9	(Less) Other Compressor Station Fuel & Power	Form 2/2A, P. 321, LL. 131 & 132, C. (b), <i>Acct. Nos. 842.1-842.2</i>	Numeric	User must calculate sum of LL. 131 & 132, C. (b) from Form 2/2A

PAGE 1 - Cost of Service				
Line No.	Line Title	Reference	Input Format	Comments
10	(Less) LNG Compressor Station Fuel & Power	Form 2/2A, P. 322, sum of LL. 157 & 158, C. (b) , <i>Acct. Nos. 845.1-845.2</i>	Numeric	User must calculate sum of LL. 157 & 158, C. (b) from Form 2/2A
12	Total Transmission	Form 2/2A, P. 323, L. 201, C. (b), <i>Acct. Nos. 850-867</i>	Numeric	
13	(Less) Gas for Compressor Station Fuel	Form 2/2A, P. 323, L. 184, C. (b), <i>Acct. No. 854</i>	Numeric	
14	(Less) Other Fuel & Power for Compressor Stations (if included in true-up or tracking mechanism)	Form 2/2A, P. 323, L. 185, C. (b), <i>Acct. No. 855</i>	Numeric	Provide input if fuel & power are included in a true-up or tracking mechanism
16	Administrative & General	Form 2/2A, P. 325, L. 270, C. (b), <i>Acct. Nos. 920-932</i>	Numeric	
18	Depreciation, Depletion, and Amortization	Form 2, P. 337, L. 12, C. (h), or Form 2A, P. 114, LL. 6-8, C. (c), <i>Acct. Nos. 403, 404.1-404.3,405</i>	Numeric	
19	Amortization of Plant Acquisition Adjustment (consistent with rate base)	Form 2/2A, P. 114, L. 9, C. (c), <i>Acct. No. 406</i>	Numeric	If 'yes' to P. 2; L. 5 of Form 501-G then 0, else P. 114; L. 9, C. (c)
20	Regulatory Debits (if includable in a section 4 rate filing)	Form 2/2A, P. 114, L. 12, C. (c), <i>Acct. No. 407.3</i>	Numeric	Provide input if regulatory debits would be included in a § 4 rate filing
21	(Less) Regulatory Credits (if includable in a section 4 rate filing)	Form 2/2A, P. 114, L. 13, C. (c), <i>Acct. No. 407.4</i>	Numeric	Provide input if regulatory credits would be included in a § 4 rate filing
22	Other Taxes	Form 2/2A, P. 114, L. 14, C. (c), <i>Acct. No. 408.1</i>	Numeric	

PAGE 1 - Cost of Service				
Line No.	Line Title	Reference	Input Format	Comments
31	(Less) Net Amort. of Excess(+) and/or Deficient(-) ADIT	(Year 1 amortization)	Numeric (+/-)	User must enter the net of "the first year amortization of excess ADIT included in the regulatory liability" less "the first year amortization of deficient ADIT included in regulatory asset"

PAGE 2 – Rate Base				
Line No.	Line Title	Reference	Input Format	Comments
1	Gas Plant in Service	Form 2/2A, P. 110, L. 2, C. (c), <i>Acct. Nos. 101-106, 114</i>	Numeric	
2	Accumulated Depreciation	Form 2/2A, P. 110, L. 5, C. (c), <i>Acct. Nos. 108, 111, 115</i>	Numeric	
3	Acquisition Adjustment	Form 2/2A, P. 200, L. 12, C. (b)	Numeric	
4	(Less) Amortization of Plant Acquisition Adjustment	Form 2/2A, P. 200, L. 32, C. (b)	Numeric	
5	Has the pipeline received permission to include Acquisition Adjustment(s) in Rate Base?		String ("Yes" or "No")	User must either type "Yes"/"No" or select one of these options from the dropdown box. If L. 5 is "Yes", L. 6 must contain a FERC citation. If L. 5 is "No" and the pipeline has Acquisition Adjustment(s), LL. 3-4 must be populated
6	FERC Order Cite		String	If L. 5 is "Yes", enter FERC Citation in format ### FERC 61,###
9	Base Gas – Account No. 117.1	Form 2/2A, P. 220, L. 5, C. (b), <i>Acct. No. 117.1</i>	Numeric	

PAGE 2 – Rate Base				
Line No.	Line Title	Reference	Input Format	Comments
10	System Balancing – Account No. 117.2	Form 2/2A, P. 220, L. 5, C. (c), <i>Acct. No. 117.2</i>	Numeric	
11	Prepayments	Form 2/2A, P. 111, L. 54, C. (c), <i>Acct. No.165</i>	Numeric	
12	Materials and Supplies	Form 2/2A, P. 111, L. 45, C. (c), <i>Acct. No. 156</i>	Numeric	
13	Accumulated Deferred Income Taxes (IT)	Form 2/2A, P. 235, L. 3, C. (k) (see footnote), <i>Acct. No. 190</i>	Numeric	Form 2: Include the deferred income tax amounts listed in the footnote. Form 2A: Include the amounts recorded in the account
14	(Less) Accumulated Deferred IT - Other Property	Form 2/2A, P. 275, L. 3, C. (k) (see footnote), <i>Acct. No. 282</i>	Numeric	Form 2: Include the deferred income tax amounts listed in the footnote. Form 2A: Include the amounts recorded in the account
15	(Less) Accumulated Deferred IT - Other	Form 2/2A, P. 277, L. 3, C. (k) (see footnote), <i>Acct. No. 283</i>	Numeric	Form 2: Include the deferred income tax amounts listed in the footnote. Form 2A: Include the amounts recorded in the account
Consistent with the Final Rule in Docket No. RM18-11-000, the FERC Form No. 501-G eliminates Accumulated Deferred Income Taxes (ADIT) as a rate base reduction and removes the Income Tax Allowance for any entity that is not a separate income taxpaying entity pursuant to page 1, line 4.				
16 C. (C)	Other Regulatory Assets <i>Calendar Year 2017 Actuals</i>	Form 2/2A, P. 232, L. 40, C. (g), <i>Acct. No. 182.3</i>	Numeric	
16 C. (D)	Other Regulatory Assets <i>Excess/ Deficient ADIT Adjustment</i>	From the Pipeline’s Books and Records <i>Acct. No. 182.3</i>	Numeric	A pass-through entity should report any deficient ADIT that has been transferred to Other Regulatory Assets to ensure all ADIT is eliminated from rate base.
17 C.(C)	(Less) Other Regulatory Liabilities <i>Calendar Year 2017 Actuals</i>	Form 2/2A, P. 278, L. 45, C. (g), <i>Acct. No. 254</i>	Numeric	

PAGE 2 – Rate Base				
Line No.	Line Title	Reference	Input Format	Comments
17 C.(C)	(Less) Other Regulatory Liabilities <i>Excess/ Deficient ADIT Adjustment</i>	From the Pipeline’s Books and Records <i>Acct. No. 254</i>		A pass-through entity should report any excess ADIT that has been transferred to Other Regulatory Liabilities to ensure all ADIT is eliminated from rate base.

PAGE 3 – Return on Equity				
Pre Tax Cut and Pro Forma Post Tax Cut				
Line No.	Line Title	Reference	Input Format	Comments
1	Total Operating Revenues	Form 2/2A, P. 301, L. 21, C. (h)	Numeric	
2	(Less) Sales for Resale (Account Nos. 480-484)	Form 2/2A, P. 301, L. 4, C. (h), <i>Acct. Nos. 480-484</i>	Numeric	
3	(Less) Commercial & Industrial Sales	Form 2/2A, P. 301, L. 2, C. (h)	Numeric	
4	(Less) Gas Sales & Other Adjustments from Acct. No. 495	Form 2/2A, P. 308, L. 10. C. (b), <i>Acct. No. 495</i>	Numeric	
5	(Less) Fuel Related Revenues Included in Total Revenues	per Pipeline	Numeric	Enter fuel related revenues if these revenues are included in total revenues. If they are not, enter "0" Use this entry to synchronize revenues with the Pipeline’s Non Fuel Cost of Service.
7	Enter ‘Yes’ or ‘No’ - Does the Pipeline track or true-up fuel retention?		String ("Yes" or "No")	
8	Enter ‘Yes’ or ‘No’ - Does the Pipeline have stated fuel rates?		String ("Yes" or "No")	

PAGE 4 - Capital Structure and Component Costs				
Line No.	Line Title	Reference	Input Format	Comments
2	Interest	Form 2/2A, P. 116, LL. 62-68, C. (c)	Numeric	User must calculate the sum of LL. 62-64 and LL. 67-68 LESS the sum of LL. 65-66 on P. 116 of Form 2/2A
3	Long-Term Debt	Form 2/2A, P. 112, L. 24, C. (c)	Numeric	
4	Preferred Dividends	Form 2/2A, P. 120a, L. 68, C. (b)	Numeric	
5	Preferred Stock (or Equivalent)	Form 2/2A, P. 112, L. 3, C. (c)	Numeric	
6	Common Equity	Form 2/2A, P. 112, L. 15, C. (c)	Numeric	
12	Enter 'Yes' or 'No' -Is all the debt listed on L. 5 above issued in the pipeline's name and publicly traded?		String ("Yes" or "No")	User must select either "Yes" or "No" from the dropdown box, or type one of these options in the cell
13	Enter 'Yes' or 'No' -Is all of the debt listed on L. 5 above rated by a rating agency?		String ("Yes" or "No")	User must select either "Yes" or "No" from the dropdown box, or type one of these options in the cell
15	Long-Term Debt	Form 2/2A, P. 218a, L. 3, C. (b) & C. (d)	C. (C) is numeric, C. (E) is a percentage	
16	Preferred Stock (or Equivalent)	Form 2/2A, P. 218a, L. 4, C. (b) & C. (d)	C. (C) is numeric, C. (E) is a percentage	
17	Common Equity	Form 2/2A, P. 218a, L. 5, C. (b)	Numeric	
19	Are the Values on P. 218a from the books and records of...?		String ("Yes" or "No")	User must select either "Yes" or "No" from the dropdown box, or type one of these options in the cell
21	Ticker & Company Name		String	User must enter the ticker symbol and company name for the source of the values entered from Form 2, P. 218a, if the response to L. 23 is "No"

PAGE 4 - Capital Structure and Component Costs				
Line No.	Line Title	Reference	Input Format	Comments
22	Enter 'Yes' or 'No' -Is all of the debt listed on L. 15 above issued in the pipeline's name, or, that of the entity on L. 21? and publicly traded?		String ("Yes" or "No")	
23	Enter 'Yes' or 'No' -Is all of the debt listed on L. 15 above rated by a rating agency?		String ("Yes" or "No")	
24	Long-Term Debt	SEC - 10K	C. (C) is numeric, C. (E) is a percentage	If not applicable, leave blank
25	Preferred Stock (or Equivalent)	SEC - 10K	C. (C) is numeric, C. (E) is a percentage	If not applicable, leave blank
26	Common Equity	SEC - 10K	Numeric	If not applicable, leave blank
29	Ticker(s) & Company Name(s)	C. (A): Stock Ticker Symbol C. (C): Company Name	C. (A) is a String, C. (C) is a String	If not applicable, leave blank
30	Year & 10K Hyperlink(s)		C. (A) is numeric, C. (F) is a web address	If not applicable, leave blank.
31	Enter 'Yes' or 'No' - Is all of the debt listed on L. 24 above publicly traded?		String ("Yes" or "No")	User must select either "Yes" or "No" from the dropdown box, or type one of these options in the cell
32	Enter 'Yes' or 'No' - Is all of the debt listed on L. 24 above rated by a rating agency?		String ("Yes" or "No")	User must either type "Yes"/"No" or select one of these options from the dropdown box

PAGE 5 – Current Composite Income Tax Rate				
Line No.	Line Title	Reference	Input Format	Comments
6	Provide the percentage of federal income tax deductible for state income taxes. = (p)		Percentage	If the Pipeline pays taxes in any state that allows a deduction of federal income taxes in the calculation of that state's income tax, provide the amount of federal income tax deducted at the state level as a percentage of total federal income tax paid
9	Provide the sum of weighted state tax rate(s)	Form 2/2A, P. 263b, Sum of all rows in C. (q)	Percentage	User must sum weighted state tax rates in C. (q) of Form 2/2A, P. 263b, if the response on P. 1, L. 4 of Form No. 501-G is "Yes"
10	Subchapter C	Per Pipeline's parent's owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is "No"
11	Individuals	Per Pipeline's parent's owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is "No"
12	Mutual Funds	Per Pipeline's parent's owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is "No"
13	Pensions, IRAs, Keogh Plans	Per Pipeline's parent's owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is "No"
14	UBTI Entities	Per Pipeline's parent's owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is "No"
15	Non-Taxpaying Entities	Per Pipeline's parent's owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is "No"

PAGE 5 – Current Composite Income Tax Rate				
Line No.	Line Title	Reference	Input Format	Comments
17	Subchapter C	Per Pipeline’s parent’s owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is “No”
18	Individuals	Per Pipeline’s parent’s owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is “No”
19	Mutual Funds	Per Pipeline’s parent’s owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is “No”
20	Pensions, IRAs, Keogh Plans	Per Pipeline’s parent’s owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is “No”
21	UBTI Entities	Per Pipeline’s parent’s owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is “No”
22	Non-Taxpaying Entities	Per Pipeline’s parent’s owners	C. (C) & C. (D) are both percentages	User must provide a response if the response on P. 1, L. 4 of Form No. 501-G is “No”
27	Provide the date when the marginal tax rates were determined.		Date (MM/DD/YYYY)	

Additional Work Sheets:

Pipelines may believe that certain 2017 FERC Form No. 2 or 2-A cost or revenue data require adjustments to properly reflect their situation. Further, certain pass-through entities may wish to file a limited NGA section 4 filing pursuant to section 154.404(a)(2) of the Commission’s regulations, which relies upon FERC Form No. 501-G.

Respondents should not make adjustments to the data transferred from FERC Form No. 2 or 2-A and 10-K and reported on the FERC Form No. 501-G. Instead, respondents may make adjustments to individual line items in additional work sheets. If a respondent proposes any adjustments, it must fully explain and support the adjustment in a separate document. All adjustments should be shown in a manner similar to that required for

adjustments to base period numbers provided in statements and schedules required by sections 154.312 and 154.313 of the Commission's regulations.¹ These additional work sheets may be submitted in the same filing as the FERC Form No. 501-G package as an Addendum.

¹ See *Implementation Guide for Electronic Filing of Parts 35, 154, 284, 300, and 341 Tariff Filings*, Appendix, *Instruction Manual for Electronic Filing of Part 154 Rate Filings* (November 14, 2016), found on the Commission's website, <http://www.ferc.gov/docs-filing/etariff/implementation-guide.pdf>, wherein filers are required to show the base figure and then the adjustment and the as-adjusted figures in adjacent columns.