

Change Worksheet
(Schedule B-Form 1120)

At the request of LMSB, question 8 was replaced with new questions 8 and 9. The changes deleted language involving “mixed service costs” and used the term “indirect costs”. The changes also deleted references to the FERC (Federal Energy Regulatory Commission) method of accounting and expanded the range of entities subject to the questions. The changes were approved by the inventory, section 263A, and retail technical advisors at LMSB. Question 10 was added at the request of LMSB to address future identification of potential section 118 abuses. The new questions required four new code references to be added to the instructions to explain the new line items.

These changes resulted in an increase of burden by 52,000 hours, for a new total burden of 207,600 hours.