

FERC-501G (OMB Control No. 1902-0302)  
Final Rule (issued July 18, 2018) in Docket No. RM18-11-000  
RIN: 1902-AF50

The Final Rule and attachments are posted in the Commission's eLibrary<sup>1</sup> and in OMB's ROCIS system (and reginfo.gov, under 'Supplementary Documents').

We are providing additional information on changes to the FERC Form No. 501-G, which were in the Final Rule and not in the Notice of Proposed Rulemaking (NOPR). Those changes were triggered by public comments submitted to the Commission in response to the NOPR in Docket No. RM18-11.

Please note that the references here are to paragraph numbers ("P") in the Final Rule at <https://elibrary.ferc.gov/idmws/common/OpenNat.asp?fileID=14975386>. (After opening the Final Rule, go to the Table of Contents which has links to these sections for ease of reference. The comments and discussion may also include issues related to policy.) These paragraph numbers mentioned generally include a summary of the public comments (and commenter) as well as the Commission discussion and response:

1. FERC Form No. 501-G and Addendum, P58-61 – In this section of the Final Rule, the Commission described how pass-through pipelines could include an addendum to the FERC Form No. 501-G, in which they did not eliminate their tax allowance, but instead reduced their rates to reflect the reduced income tax rates in the Tax Cuts and Jobs Act.
2. Use of Stated Capital Structure, P107-115 – In this section of the Final Rule, the Commission modified the FERC Form No. 501-G's treatment of capital structure in response to comments by pipelines cited at P 109-110
3. Accumulated Deferred Income Taxes (ADIT), P116-152 – In this section of the Final Rule, the Commission modified the FERC Form No. 501-G's treatment of accumulated deferred income taxes in response to comments by pipelines cited at P 120-127.
4. Miscellaneous Changes to FERC Form No. 501-G, P166-189 – In this section of the Final Rule, the Commission addressed comments by pipelines seeking various technical changes in the FERC Form No. 501-G. The Commission generally denied the requests, but did grant a few, as discussed at P 167, 179, and 188.

The actual public comments are posted in the Commission's eLibrary if you use General or Advanced Search and search on Docket No. "RM18-11" and 'submittals'. The Docket Search will also provide all material in the docket.

---

<sup>1</sup> The following items for the Final Rule are available in FERC's eLibrary:

- Final Rule (without attachments) at: <https://elibrary.ferc.gov/idmws/common/OpenNat.asp?fileID=14975386>
- FERC Form No. 501-G (an attachment) at <https://elibrary.ferc.gov/idmws/common/opennat.asp?fileID=14975390>
- Instruction Guide (an attachment) at <https://elibrary.ferc.gov/idmws/common/opennat.asp?fileID=14976467>.