

must be retained by the respondent in its files.

[69 FR 9044, Feb. 26, 2004, as amended by Order 646-A, 69 FR 32443, June 10, 2004]

**§ 260.400 Cash management programs.**

Natural gas companies subject to the provisions of the Commission's Uniform System of Accounts prescribed in part 201 and § 260.1 or § 260.2 of this title that participate in cash management programs must file these agreements with the Commission. The documentation establishing the cash management program and entry into the program must be filed within 10 days of the effective date of the rule or entry into the program. Subsequent changes to the cash management agreement must be filed with the Commission within 10 days of the change.

[Order 634-A, 68 FR 62003, Oct. 31, 2003, as amended at 69 FR 9044, Feb. 26, 2004]

**§ 260.401 FERC Form No. 552, Annual Report of Natural Gas Transactions.**

(a) *Prescription.* The annual report for natural gas market participants, designated as FERC Form No. 552, is prescribed for the calendar year ending December 31, 2008 and each calendar year thereafter.

(b) *Filing requirements—(1) Who must file.* Unless otherwise exempted or granted a waiver by Commission rule or order, each natural gas market participant, i.e., any buyer or seller that engaged in physical natural gas transactions the previous calendar year, must prepare and file with the Commission a FERC Form No. 552 pursuant to the definitions and general instructions set forth in that form. However a *de minimis* exemption, a natural gas market participant is exempt from this filing requirement if:

(i) It engages in reportable physical natural gas sales that amount to less than 2,200,000 MMBtus for the previous calendar year; and

(ii) It engages in reportable physical natural gas purchases that amount to less than 2,200,000 MMBtus for the previous calendar year.

(2) Form No. 552 must be filed as prescribed in § 385.2011 of this chapter as indicated in the General Instructions set out in the annual reporting form,

and must be properly completed and verified. Each market participant must file Form No. 552 by May 1, 2009 for calendar year 2008 and by May 1 of each year thereafter for the previous calendar year. Each report must be prepared in conformance with the Commission's software and guidance posted and available for downloading from the FERC Web site (<http://www.ferc.gov>). One copy of the report must be retained by the respondent in its files.

[73 FR 1031, Jan. 4, 2008, as amended at 73 FR 55739, Sept. 26, 2008; Order 704-C, 75 FR 35643, June 23, 2010]

**§ 260.402 FERC Form No. 501-G, One-time Report on Rate Effect of the Tax Cuts and Jobs Act.**

(a) *Prescription.* The form for the One-time Report on Rate Effect of the Tax Cuts and Jobs Act of 2017, designated herein as FERC Form No. 501-G is prescribed.

(b) *Filing requirement—(1) Who must file.* (i) Except as provided in paragraph (b)(1)(ii) of this section, every natural gas company that is required under this part to file a Form No. 2 or 2-A for 2017 and has cost-based, stated rates for service under any rate schedule that was filed electronically pursuant to part 154 of this chapter, must prepare and file with the Commission a FERC Form No. 501-G pursuant to the definitions and instructions set forth in that form and the Implementation Guide.

(ii) A natural gas company whose rates are being examined in a general rate case under section 4 of the Natural Gas Act or in an investigation under section 5 of the Natural Gas Act as of the deadline for it to file the FERC Form No. 501-G need not file FERC Form No. 501-G. In addition, a natural gas company that files an uncontested settlement of its rates pursuant to § 385.207(a)(5) of this chapter after March 26, 2018, and before the deadline for it file the FERC Form No. 501-G need not file FERC Form No. 501-G.

(2) FERC Form No. 501-G must be filed as prescribed in § 385.2011 of this chapter as indicated in the instructions set out in the form and Implementation Guide, and must be properly completed and verified. Each natural gas company must file FERC Form No. 501-G according to the schedule set forth in