Deferred Taxes on CIAC, Net of Gross-up
Detail Calculation for the Test Year to the Rate Year

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Year	CIAC Taxable Income	CIAC Gross-up	Effective Tax Rate	Deferred Income Tax - CIAC			
2021	$ 17,458,798	$ 1,293,419	27.52%	$ 4,804,225			
2022	13,086,155	993,234	27.52%	3,600,983			
2023	9,530,443	593,031	27.52%	2,622,540			
2024	9,009,618	1,313,381	27.52%	2,479,222			
2025	9,836,453	1,524,677	27.52%	2,706,746			
5-Year Total (*Sum Lines 8 thru 12*)	$ 58,921,467	$ 5,717,743		$ 16,213,715			
5-Year Average (*Line 13 / 5*)	$ 11,784,293	$ 1,143,549					

	Reference	Annualized
5-Yr Avg CIAC Taxable Inc.	*Col (B) Line 14*	$ 11,784,293
Eff. Tax Rate	*Col (D)*	27.52%
Def. Tax-CIAC Build-up	*Line 17 x Line 18*	$ 3,242,743
Gross-up as % of Def. Income Tax - CIAC	*Col (C) Line 13 / Col (E) Line 13*	35.26%
CIAC Tax Gross-up Build-up	*Line 19 x Line 20*	$ 1,143,550

CIAC Gross Balance. FERC Account 282000

	Beg. Balance	CIAC Gross Build-up	Turn Around Activity	Ending Balance
		Line 19		*Col (B) + (C) + (D)*
2026 Calendar Year	45,505,397	3,242,743	(2,152,671)	46,595,469
Interim Period, June 2027	46,595,469	1,621,371	(1,024,301)	47,192,540
Rate Year, July 2027 to June 2028	47,192,540	3,242,743	(1,932,298)	48,502,985

CIAC Tax Gross-up. FERC Accounts 2534N0, 2534T0, 2534W0

	Beg. Balance	Amortization of Tax Gross-up	CIAC Tax Gross-up Build-up	Ending Balance
		FERC Acct 407321, 407330, 407390	*Line 21*	*Col (B) + (C) + (D)*
2026 Calendar Year	(9,543,521)	1,379,731	(1,143,550)	(9,307,340)
Interim Period, Jun 2027	(9,307,340)	689,866	(571,775)	(9,189,250)
Rate Year, July 2027 to June 2028	(9,189,250)	1,379,731	(1,143,550)	(8,953,069)

Schedule B-6.1	**Reference**	**Test Year**	**Reference**	**Interim Period**	**Reference**	**Rate Year**	**Average Rate Base**
							[(G) + (E)] / 2
Deferred Income Taxes - CIAC	*Col (B) Line 27*	$ 45,505,397	*Col (E) Line 28*	$ 47,192,540	*Col (E) Line 29*	$ 48,502,985	$ 47,847,763
Gross- Up	*Col (B) Line 35*	(9,543,521)	*Col (E) Line 36*	(9,189,250)	*Col (E) Line 37*	(8,953,069)	$ (9,071,159)
Net CIAC	*Line 41 + Line 42*	$ 35,961,876	*Line 41 + Line 42*	$ 38,003,290	*Line 41 + Line 42*	$ 39,549,917	$ 38,776,604

Note: Amounts shown above may not add due to rounding.