

SUMMARY OF CHANGES TO SCHEDULES FOR FORMS 1, 1-F, 2, 2-A AND 6—Continued

Schedule title	Forms 1 and 1-F public utilities and licensees	Forms 2 and 2A natural gas companies	Form 6 oil pipeline companies
4 Plant in Service	Add new Instruction 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) addition and reductions in column (e) adjustments. Add new primary asset retirement accounts, 317, 326, 337, 347, 359.1, 374 and 399.1, for each plant function.	Same as Public Utilities and Licensees. Add new primary asset retirement accounts, 339, 348, 358, 363.6, 364.9, 372, 388, 399.1, for each plant function.	N/A N/A
5 Undivided Joint Interest Property	N/A	N/A	Add new primary asset retirement accounts, 117, 167, and 186.1, for each carrier property account function.
6 Accumulated Provision for Depreciation of Utility Plant	Added lines to report "403.1 Depreciation Expense for Asset Retirement Costs" and "Book Cost of Asset Retirement Costs Retired."	Same as Public Utilities and Licensees.	N/A
7 Accrued Depreciation—Carrier Property	N/A	N/A	Add new primary asset retirement accounts, 117, 167, and 186.1, for each carrier property account function and revise column (c) to read Debits to Accounts 540 and 541 of USofA (in dollars).
8 Accrued Depreciation—Undivided Joint Interest Property	N/A	N/A	Same as above for Accrued Depreciation—Carrier Property.
9 Depreciation and Amortization of Plant (Except Amortization of Acquisition Adjustments)	Add new Column (c), Depreciation Expense for Asset Retirement Costs (403.1).	Same as Public Utilities and Licenses.	N/A
10 Amortization Base and Reserve	N/A	Form 2-A N/A N/A	Revise header over columns (b), (c), (d) and (e) to read (Base 540 and 541).
11 Steam-Electric Generating Plant Statistics (Large Plants)	Form 1—Revise to report Asset Retirement Costs. Form 1-F N/A	N/A	N/A
12 Hydroelectric Generating Plant Statistics (Large Plants)	Form 1—Revise to report Asset Retirement Costs. Form 1-F N/A	N/A	N/A
13 Pumped Storage Generating Plant Statistics (Large Plants)	Form 1—Revise to report Asset Retirement Costs. Form 1-F N/A	N/A	N/A
14 Generating Plant Statistics (Small Plants) (Continued)	Form 1—Revise Column (g), to read "Plant Cost (Including Asset Retirement Costs) Per MW Installed Capacity." Form 1-F N/A	N/A	N/A
15 Transmission Lines Added During the Year	Form 1—Add column (o) "Asset Retirement Costs" to report asset retirement costs as part of line cost. Form 1-F N/A	N/A	N/A