**Section 285.7035 Schedule G-7: Proration of Accumulated Deferred Income Taxes**

Provide the calculation for the proration of accumulated deferred income taxes attributable to the accelerated depreciation of public utility property pursuant to section 168(i)(9)(B) of the Internal Revenue Code (26 USC 168(i)(9)(B)) for the exclusion of the normalization reserve from rate base. The calculated average balance of accumulated deferred income taxes attributable to the accelerated depreciation of public utility property shall be presented on Schedule B-9.