**Section 285.3015 Schedules C-2.1, 2, 3, etc.: Detailed Adjustments to Operating Income**

a) Provide for each proposed adjustment included on Schedule C-2 a separate schedule showing:

1) The title of adjustment;

2) Description of the adjustment;

3) Summary calculations supporting the adjustment;

4) Reference to supporting work paper; and

5) Adjustment amounts by ICC Account.

b) Provide work papers supporting each adjustment.