

Case No. PAC-E-21-07
Exhibit No. 43
Witness: Steven R. McDougal

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

TCJA Regulatory Liability

May 2021

Rocky Mountain Power
 Idaho General Rate Case
 TCJA Regulatory Liability Balance

A	B	C	D	E	F	G	H
Reconciliation of Idaho Deferred Tax Reform Balances							
1	Item	Non-EDIT		Protected		Non-Protected	
		Tax Benefits	EDIT	Property	Non-Property	Def. Amort.	Subtotal
2							Total
3	Idaho EDIT @ 01/01/2018: GNR-U-18-01	(30,354,500)	(79,881,345)	(10,009,386)	(1,214,771)	0	(11,224,157)
4	Classification Correction	0	2,235,609	(2,235,609)	0	0	(2,235,609)
5	Idaho EDIT @ 01/01/2018: FINAL	(30,354,500)	(77,645,736)	(12,244,995)	(1,214,771)	0	(13,459,766)
6	Deferred Amort. of Protected EDIT: 2018	0	3,447,743	0	0	(3,447,743)	(3,447,743)
7	Deferred Amort. of Protected EDIT: 2019	0	3,470,679	0	0	(3,470,679)	(3,470,679)
8	Deferred Amort. of Protected EDIT: 2020	0	4,862,602	0	0	(4,862,602)	(4,862,602)
9	Deferred Amort. of Protected EDIT: 2021	0	2,912,455	0	0	(2,912,455)	(2,912,455)
10	Idaho EDIT @ 12/31/2021, Before Gross-Up	(30,354,500)	(62,952,257)	(12,244,995)	(1,214,771)	(14,693,479)	(28,153,245)
11	Gross-Up Factor	1,000,000	1,326,024	1,326,024	1,326,024	1,326,024	1,326,024
12	Idaho EDIT @ 12/31/2021, Before Amounts Used	(30,354,500)	(63,478,204)	(16,237,157)	(1,610,816)	(19,483,906)	(37,331,879)
13	Less: Amounts Used	30,354,500	0	16,237,157	1,610,816	9,953,121	27,801,094
14	Idaho EDIT @ 12/31/2021, Before Proposed Use	0	(63,478,204)	0	0	(9,530,785)	(9,530,785)
15	Proposed Use - Details Below	0	0	0	0	1,040,357	1,040,357
16	Idaho EDIT @ 12/31/2021	0	(63,478,204)	0	0	(8,490,428)	(8,490,428)
17							(91,966,632)
18							(151,162,583)
19							58,155,594
20							(93,006,989)
21							1,040,357
22							(8,490,428)
23							(91,966,632)
24							(32,410,432)
25							2,055,932
26							(30,354,500)
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31	TCJA Rate Reduction - Schedule 197: \$6,185,000 starting 6/1/2018 over 12 months; \$7,589,000 starting 6/1/2019; \$632,000 per month 6/1/2020 to 12/31/2021	6,185,000		(6,102,608)	(8,102,608)		(8,102,608)
32	TCJA Rate Reduction - Schedule 94: \$1,140,528 starting 6/1/2019 over 24 months	570,264		513,983	513,983		513,983
33	2013 Depreciation Reg Asset Offset	3,425,024					
34	ECAM Offset - Deferred Protected EDIT Amortization	2,564,410					
35	ECAM Offset - Non-Protected EDIT Amortization	2,126,215					
36	Plant Buy-Down - Cholla	0					
37	Total Amounts Used	14,870,913		(7,588,625)	(7,588,625)		(7,588,625)
38	Powderdale Hydro Decommissioning	0					
39	Electric Plant Acquisition Adjustment - Craig and Hayden	0					
40	2017 Protocol	0					
41	Intervenor Funding	0					
42	Cholla Balances	0					
43	Total Amounts To Be Used	14,870,913		(7,588,625)	(7,588,625)		(7,588,625)
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