
**SCHEDULE 305
ADJUSTMENT FOR CERTAIN INCOME TAXES
(2017 FEDERAL TAX CUTS AND JOBS ACT)**

(N)

PURPOSE:

To identify adjustments to Customer rates applicable to the Rate Schedules listed below pursuant to Commission Order 06 in Docket UG 181053 entered October 21, 2019.

DESCRIPTION:

This Schedule 305 sets forth the adjustments to Customer rates that arise out of the 2017 federal Tax Cuts and Jobs Act (TCJA). The total adjustment amount is comprised of two separate parts as follows:

Part 1. The amortization of plant excess deferred income taxes (EDIT) in the amount of \$400 thousand, before applicable income tax or revenue sensitive gross up, to be returned as an adjustment to base rates.

Part 2. The interim period tax deferral in the amount of \$2.1 million to be returned to Customers as an adjustment to temporary rates.

TERM:

The term of each adjustment is as follows:

Part 1. The adjustment to rates for the plant EDIT shall be effective for a 5-year period commencing November 1, 2019 ending October 30, 2024, or such other date the Commission may approve.

Part 2. The adjustment to rates for the interim tax deferral shall be effective for a 12-month period commencing November 1, 2019 and ending October 31, 2020, or such other date the Commission may approve.

APPLICABLE:

To all Firm and Interruptible Sales Service and Transportation Customers taking service under the following Rate Schedules of the Tariff of which this Schedule 305 is a part:

Rate Schedule 1	Rate Schedule 41
Rate Schedule 2	Rate Schedule 42
Rate Schedule 3	Rate Schedule 43
Schedule 27	

(continue to Sheet 305.2)

(N)

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Effective with service on
and after November 1, 2019