

Provision Fixed Asset M
Telecom Companies
12/31/2017

Input Co Number:

668 McDaniel Telephone Company

12/31/2017 Book Basis	0668	Regulated	Non-op	Non-reg
Total G/L Balance (Includes Inventory and WIP, not Intangibles)	3,699,747	3,667,925	27,122	4,700
Add: ARO Liability	-	-	-	-
12/31/2017 Adjusted Book Basis	3,699,747	3,667,925	27,122	4,700

12/31/2017 Tax Basis				
12/31/2017 Net Tax Value (Includes WIP)	2,344,261	2,323,480	7,504	13,278
2017 Deferred Intercompany Transactions (DITS)	934	934	-	-
2017 DITS Expense	(100)	(100)	-	-
Balance in account 1406400 (Non-Regulated WIP)	-	-	-	-
Inventory (Accounts: 1220100, 1220110, 1220200, 1220500, 1220800, & 1406203)	32,245	32,245	-	-
12/31/2017 Section 174 Tax Basis	(5,792)	(5,792)	-	-
12/31/2017 Adjusted Tax Basis	2,371,548	2,350,767	7,504	13,278

2017 Fixed Asset Cumulative	(1,328,199)	(1,317,158)	(19,618)	8,577
	21%	0	0	0

2017 Fixed Asset Cumulative - State	(1,328,199)	(1,317,158)	(19,618)	8,577
	0.0000%	0	0	0
Total Deferred Taxes	21.0000%	(278,922)	(276,603)	(4,120)
		(278,922)	(276,603)	(4,120)

Federal Def. Taxes	(278,922)	(276,603)	(4,120)	1,801
State Def. Taxes	0	0	0	0

	Total Washington	Intrastate %	Washington Intrastate
2017 Fixed Asset Cumulative	(1,317,158)	59.51%	(783,841)

Accumulated Deferred Federal Income Taxes:

Federal Def. Taxes at 35% without federal tax reform rate change
Federal Def. Taxes at 21% with federal tax reform rate change at 12/31/17

Estimated Excess Def Taxes at 12/31/17

	Total Washington	Intrastate %	Washington Intrastate	
Federal Def. Taxes at 35% without federal tax reform rate change	(461,005)	59.51%	(274,344)	
Federal Def. Taxes at 21% with federal tax reform rate change at 12/31/17	(276,603)	59.51%	(164,607)	Q.1
Estimated Excess Def Taxes at 12/31/17	184,402		109,737	Q.2

Note: Washington Intrastate is calculated using the intrastate allocation from the 2016 Cost Study.

Proposed 5 year amortization:

	36,880		21,947	Q.4
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