

Provision Fixed Asset M
Telecom Companies
12/31/2017

Input Co Number:

669 Lewis River Telephone Company

12/31/2017 Book Basis	0669	Regulated	Non-op	Non-reg
Total G/L Balance (Includes Inventory and WIP, not Intangibles)	2,190,058	2,011,725	172,959	5,374
Add: ARO Liability	-	-	-	-
12/31/2017 Adjusted Book Basis	2,190,058	2,011,725	172,959	5,374

12/31/2017 Tax Basis				
12/31/2017 Net Tax Value (Includes WIP)	2,648,857	1,758,291	877,101	13,464
2017 Deferred Intercompany Transactions (DITS)	6,740	6,740	-	-
2017 DITS Expense	(722)	(722)	-	-
Balance in account 1406400 (Non-Regulated WIP)	-	-	-	-
Inventory (Accounts: 1220100, 1220110, 1220200, 1220500, 1220800, & 1406203)	37,995	37,995	-	-
12/31/2017 Section 174 Tax Basis	(12,202)	(12,202)	-	-
12/31/2017 Adjusted Tax Basis	2,680,668	1,790,103	877,101	13,464

2017 Fixed Asset Cumulative	490,610	(221,623)	704,142	8,091
	21%	0	(0)	0

2017 Fixed Asset Cumulative - State	490,610	(221,623)	704,142	8,091
	0.0000%	0	0	0
Total Deferred Taxes	21.0000%	103,028	(46,541)	147,870
		103,028	(46,541)	147,870

Federal Def. Taxes	103,028	(46,541)	147,870	1,699
State Def. Taxes	0	0	0	0

	Total Washington	Intrastate %	Washington Intrastate
2017 Fixed Asset Cumulative	(221,623)	61.20%	(135,633)

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	(77,568)	61.20%	(47,472)	Q.1
Federal Def. Taxes at 21% with federal tax reform rate change at 12/31/17	(46,541)	61.20%	(28,483)	Q.2
Estimated Excess Def Taxes at 12/31/17	31,027		18,989	

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

Proposed 5 year amortization:

	6,205	3,798	Q.4
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