

Provision Fixed Asset M  
Telecom Companies  
12/31/2017

Input Co Number:

64 Asotin Telephone Company

12/31/2017 Book Basis	0064	Regulated	Non-op	Non-reg
Total G/L Balance (Includes Inventory and WIP, not Intangibles)	825,290	818,138	-	7,152
Add: ARO Liability	-	-	-	-
<b>12/31/2017 Adjusted Book Basis</b>	<b>825,290</b>	<b>818,138</b>	<b>-</b>	<b>7,152</b>

12/31/2017 Tax Basis				
12/31/2017 Net Tax Value (Includes WIP)	802,618	797,487	-	5,131
2017 Deferred Intercompany Transactions (DITS)	-	-	-	-
2017 DITS Expense	-	-	-	-
Balance in account 1406400 (Non-Regulated WIP)	-	-	-	-
Inventory (Accounts: 1220100, 1220110, 1220200, 1220500, 1220800, & 1406203)	9,850	9,850	-	-
12/31/2017 Section 174 Tax Basis	(10,749)	(10,749)	-	-
<b>12/31/2017 Adjusted Tax Basis</b>	<b>801,719</b>	<b>796,588</b>	<b>-</b>	<b>5,131</b>

2017 Fixed Asset Cumulative	(23,571)	(21,550)	0	(2,021)
	21%	(3,493)	(2,416)	0

2017 Fixed Asset Cumulative - State	(6,936)	(10,046)	0	3,110
	1.0980%	(76)	(110)	34
Total Deferred Taxes	20.7694%	(1,441)	(2,087)	646
		(5,010)	(4,613)	(397)

Federal Def. Taxes	(4,934)	(4,502)	0	(432)
State Def. Taxes	(76)	(110)	0	34

	Total Washington	Intrastate %	Washington Intrastate
2017 Fixed Asset Cumulative	(21,550)		
Less Oregon (14.442%)	(3,112)		
Washington	(18,438)	56.97%	(10,504)

**Accumulated Deferred Federal Income Taxes:**

	Total Washington	Intrastate %	Washington Intrastate
Federal Def. Taxes at 35% without federal tax reform rate change	(6,453)	56.97%	(3,676)
Federal Def. Taxes at 21% with federal tax reform rate change at 12/31/17	(3,872)	56.97%	(2,206)
<b>Estimated Excess Def Taxes at 12/31/17</b>	<b>2,581</b>		<b>1,470</b>

Q.1

Q.2

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

Propose no deferral and amortization.

Q.4