

Exh. RF-2
Docket UE-19 ____
Witness: Ryan Fuller

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP dba
PACIFIC POWER & LIGHT COMPANY

Respondent.

Docket UE-19 ____

**PACIFICORP
EXHIBIT OF RYAN FULLER**

Deferred TCJA Tax Benefits

December 2019

Deferral of 2020 Current Tax Benefits	
Deferral of Current Tax Benefits for the Calendar Year Ending December 31, 2020	(8,303,254)
Accrued Interest on Regulatory Liability	(1,169,950)
Deferral of Current Tax Benefits + Interest	(9,473,204)

Excess Deferred Income Tax Deferral: 2018 - 2020					
Item	Deferred Amortization		Non-Protected		Total
	of Protected EDIT	Property	Non-Property	Total	
Excess Deferred Income Tax before Gross-Up	(11,965,396)	(19,495,434)	(1,000,495)		(32,461,325)
Gross-Up Factor	1.265823	1.265823	1.265823		1.265823
Excess Def. Income Tax Regulatory Liability	(15,146,074)	(24,677,769)	(1,266,450)		(41,090,292)

Amortization of Protected Excess Deferred Income Tax					
Item	PacifiCorp		Pacific Minerals, Inc.		Total
	PacifiCorp	Pacific Minerals, Inc.	PacifiCorp	Pacific Minerals, Inc.	
Amortization of Protected EDIT: 2018		(3,635,535)	(328,227)		(3,963,762)
Amortization of Protected EDIT: 2019		(3,697,388)	(328,227)		(4,025,615)
Amortization of Protected EDIT: 2020		(3,647,792)	(328,227)		(3,976,019)
Deferred Amortization of Protected EDIT		(10,980,715)	(984,681)		(11,965,396)

Current Tax

Excess Deferred Income Tax