

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)
<b>Deferral of Current Tax Benefits + Interest</b>	<b>(9,473,204)</b>

Excess Deferred Income Tax Deferral: 2018 - 2020					
Item	Deferred Amortization		Non-Protected		Total
	of Protected EDIT	Property	Non-Property	Non-Property	
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
<b>Excess Def. Income Tax Regulatory Liability</b>	<b>(15,146,074)</b>	<b>(24,677,769)</b>	<b>(1,266,450)</b>		<b>(41,090,292)</b>

Amortization of Protected Excess Deferred Income Tax					
Item	PacifiCorp		Pacific Minerals, Inc.		Total
	Amortization of Protected EDIT: 2018		(3,635,535)		
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)
<b>Deferred Amortization of Protected EDIT</b>		<b>(10,980,715)</b>		<b>(984,681)</b>	<b>(11,965,396)</b>

Current Tax

Excess Deferred Income Tax