

WUTC Staff Data Request No. 124

Re: Income Tax Settlement- Adjustment 7.7

Please provide a schedule reflecting the breakdown of the IRS Settlement amount, reflected in Adjustment 7.7 of Exhibit (JTW-3), classified by IRS audit issues (i.e. depreciation, pension, etc.) Please also provide the functionalization allocation of these amounts (production, transmission, etc.) to operations (utility or non-utility), jurisdictions, and assignment to states and control areas.

Response to WUTC Staff Data Request No. 124

PacifiCorp is completing preparation of Attachment WUTC 124, a schedule which breaks out the IRS Settlement amount in Adjustment 7.7 by audit issue. The schedule is a reorganization of the data provided in Confidential Attachment WUTC Informal 6f. It is expected to be complete soon. Meanwhile the information in Confidential Attachment WUTC Informal 6f will allow significant categorization of the settlement issues.

The settlement costs are allocated among jurisdictions using the average Income Before Taxes (IBT) factor for Washington. Use of this allocation factor would not change under a control-area based allocation methodology since existing deferred taxes and related assets would remain situs-assigned to the jurisdictions that generated them. As noted in response to WUTC 121, Washington, Oregon, and California constitute PacifiCorp's western control area while Utah, Idaho, and Wyoming constitute the eastern control area.

Responder: Larry Martin / J. Ted Weston
Witness: Larry Martin / J. Ted Weston

WUTC Staff Data Request No. 124 Supplemental

Re: Income Tax Settlement- Adjustment 7.7

Please provide a schedule reflecting the breakdown of the IRS Settlement amount, reflected in Adjustment 7.7 of Exhibit (JTW-3), classified by IRS audit issues (i.e. depreciation, pension, etc.) Please also provide the functionalization allocation of these amounts (production, transmission, etc.) to operations (utility or non-utility), jurisdictions, and assignment to states and control areas.

Supplemental Response to WUTC Staff Data Request No. 124

Please refer to the Highly Confidential Attachment WUTC 124. Attachment Public Counsel 124 Supplemental contains Highly Confidential information and is provided here subject to the terms and conditions of the protective order in this proceeding.

Responder: Larry Martin / J. Ted Weston
Witness: Larry Martin / J. Ted Weston

All Issues and Carrybacks

Page ____ of ____

Form 4549-B

Department of the Treasury - Internal Revenue Service
Income Tax Examination Changes

Name and Address of Taxpayer

PacifiCorp And Subsidiaries
825 N.E. Multnomah St.
Suite 1900
Portland, Or. 97232

Soc. Sec. Or Employer Ident. Number

93-0246090

All Issues and Carrybacks

Page ____ of ____

Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes
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Exhibit No. __ (LOM-5C)
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Redacted

Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. Or Employer Ident. Number 93-0246090
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Temp or	Grand Total	Washington Allocated
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PacifiCorp and Subs
Washington Rate Case Support: 94-98 RAR Adjustments
For the period 1991-1996

Exhibit No. (LOM-5C)
Page 5 of 9
Redacted

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Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1800 Portland, Or. 97232	Soc. Sec. Or Employer Ident. Number 93-0246090

Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. Or Employer Ident. Number 93-0246090

Exhibit No. __ (LOM-5C)
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Redacted

Exhibit No. __ (LOM-5C)
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Substitute For Form 4549-B	Department of the Treasury - Internal Revenue Service Income Tax Examination Changes
Name and Address of Taxpayer PacifiCorp And Subsidiaries 825 N.E. Multnomah St. Suite 1900 Portland, Or. 97232	Soc. Sec. Or Employer Ident. Number 93-0246090

PacifiCorp and Subs
Washington Rate Case Support: 94-98 RAR Appealed Exam issues
For the period 1991-1998

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Bridger Coal Company
Washington Rate Case Support: 94-96 RAR Adjustments
For the period 1991-1998

Exhibit No.__(LOM-5C)
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Name of Parntership	Taxpayer Identifying Number	Temp or	Grand Total	Washington Allocated
Bridger Coal Company	93-6091601			