

NORTHWEST NATURAL GAS COMPANY

WN U-6

First Revision of Sheet 305.1

Cancels Original Sheet 305.1

**SCHEDULE 305
ADJUSTMENT FOR CERTAIN INCOME TAXES
(2017 FEDERAL TAX CUTS AND JOBS ACT)**

PURPOSE:

To identify adjustments to Customer rates applicable to the Rate Schedules listed below pursuant to Commission Order 06 in Docket UG 181053 entered October 21, 2019.

DESCRIPTION:

This Schedule 305 sets forth the adjustments to Customer rates that arise out of the 2017 federal Tax Cuts and Jobs Act (TCJA). The total adjustment amount is comprised of two separate parts as follows:

Part 1. The amortization of plant excess deferred income taxes (EDIT) in the amount of \$400 thousand, before applicable income tax or revenue sensitive gross up, to be returned as an adjustment to base rates.

Part 2. The interim period tax deferral in the amount of \$2.1 million to be returned to Customers as an adjustment to temporary rates.

TERM:

The term of each adjustment is as follows:

Part 1. The adjustment to rates for the plant EDIT shall be effective for a 5-year period commencing November 1, 2019 ending October 31, 2024, or such other date the Commission may approve. (C)

Part 2. The adjustment to rates for the interim tax deferral shall be effective for a 12-month period commencing November 1, 2019 and ending October 31, 2020, or such other date the Commission may approve. The adjustment for this amortization ended on October 31, 2020. (C)

APPLICABLE:

To all Firm and Interruptible Sales Service and Transportation Customers taking service under the following Rate Schedules of the Tariff of which this Schedule 305 is a part:

Rate Schedule 1	Rate Schedule 41
Rate Schedule 2	Rate Schedule 42
Rate Schedule 3	Rate Schedule 43
Schedule 27	

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SCHEDULE 305
ADJUSTMENT FOR CERTAIN INCOME TAXES
(2017 FEDERAL TAX CUTS AND JOBS ACT)

(continued)

RATE ADJUSTMENTS:

Effective: November 1, 2020

(C)

The effect of this adjustment is included in the Base Adjustments reflected in the respective Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

The volumetric adjustment applicable to each Rate Schedule is shown in the table below:

Schedule	Block	Part 1 Adjustment (per therm)	Part 2 Adjustment (per therm)	Total Adjustment (per therm)
1R		(\$0.01138)	\$0.00000	(\$0.01138)
1C		(\$0.00942)	\$0.00000	(\$0.00942)
2		(\$0.00707)	\$0.00000	(\$0.00707)
3C		(\$0.00634)	\$0.00000	(\$0.00634)
3I		(\$0.00563)	\$0.00000	(\$0.00563)
27		(\$0.00478)	\$0.00000	(\$0.00478)

(I)

Schedule	Block	Part 1 Adjustment (per therm)	Part 2 Adjustment (per therm)	Total Adjustment (per therm)
41 (CSF)	Block 1	(\$0.00497)	\$0.00000	(\$0.00497)
	Block 2	(\$0.00438)	\$0.00000	(\$0.00438)
41 (CSI)	Block 1	(\$0.00502)	\$0.00000	(\$0.00502)
	Block 2	(\$0.00442)	\$0.00000	(\$0.00442)
41 (FT)	Block 1	(\$0.00543)	\$0.00000	(\$0.00543)
	Block 2	(\$0.00479)	\$0.00000	(\$0.00479)
41 (ISF)	Block 1	(\$0.00490)	\$0.00000	(\$0.00490)
	Block 2	(\$0.00432)	\$0.00000	(\$0.00432)
41 (ISI)	Block 1	(\$0.00502)	\$0.00000	(\$0.00502)
	Block 2	(\$0.00442)	\$0.00000	(\$0.00442)

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SCHEDULE 305
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 (2017 FEDERAL TAX CUTS AND JOBS ACT)
 (continued)

RATE ADJUSTMENTS (continued):

Effective: November 1, 2020

(C)

Schedule	Block	Part 1 Adjustment (per therm)	Part 2 Adjustment (per therm)	Total Adjustment (per therm)
42 (CSF)	Block 1	(\$0.00326)	\$0.00000	(\$0.00326)
	Block 2	(\$0.00292)	\$0.00000	(\$0.00292)
	Block 3	(\$0.00224)	\$0.00000	(\$0.00224)
	Block 4	(\$0.00179)	\$0.00000	(\$0.00179)
	Block 5	(\$0.00119)	\$0.00000	(\$0.00119)
	Block 6	(\$0.00045)	\$0.00000	(\$0.00045)
42 (CSI)	Block 1	(\$0.00227)	\$0.00000	(\$0.00227)
	Block 2	(\$0.00203)	\$0.00000	(\$0.00203)
	Block 3	(\$0.00156)	\$0.00000	(\$0.00156)
	Block 4	(\$0.00125)	\$0.00000	(\$0.00125)
	Block 5	(\$0.00083)	\$0.00000	(\$0.00083)
	Block 6	(\$0.00031)	\$0.00000	(\$0.00031)
42 (ISF)	Block 1	(\$0.00289)	\$0.00000	(\$0.00289)
	Block 2	(\$0.00259)	\$0.00000	(\$0.00259)
	Block 3	(\$0.00199)	\$0.00000	(\$0.00199)
	Block 4	(\$0.00159)	\$0.00000	(\$0.00159)
	Block 5	(\$0.00106)	\$0.00000	(\$0.00106)
	Block 6	(\$0.00040)	\$0.00000	(\$0.00040)
42 (ISI)	Block 1	(\$0.00295)	\$0.00000	(\$0.00295)
	Block 2	(\$0.00264)	\$0.00000	(\$0.00264)
	Block 3	(\$0.00203)	\$0.00000	(\$0.00203)
	Block 4	(\$0.00162)	\$0.00000	(\$0.00162)
	Block 5	(\$0.00108)	\$0.00000	(\$0.00108)
	Block 6	(\$0.00041)	\$0.00000	(\$0.00041)

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SCHEDULE 305
 ADJUSTMENT FOR CERTAIN INCOME TAXES
 (2017 FEDERAL TAX CUTS AND JOBS ACT)
 (continued)

RATE ADJUSTMENTS (continued):

Effective: November 1, 2020

(C)

Schedule	Block	Part 1 Adjustment (per therm)	Part 2 Adjustment (per therm)	Total Adjustment (per therm)
42 (CTF)	Block 1	(\$0.00214)	\$0.00000	(\$0.00214)
	Block 2	(\$0.00191)	\$0.00000	(\$0.00191)
	Block 3	(\$0.00147)	\$0.00000	(\$0.00147)
	Block 4	(\$0.00117)	\$0.00000	(\$0.00117)
	Block 5	(\$0.00078)	\$0.00000	(\$0.00078)
	Block 6	(\$0.00029)	\$0.00000	(\$0.00029)
42 (ITF)	Block 1	(\$0.00155)	\$0.00000	(\$0.00155)
	Block 2	(\$0.00139)	\$0.00000	(\$0.00139)
	Block 3	(\$0.00107)	\$0.00000	(\$0.00107)
	Block 4	(\$0.00085)	\$0.00000	(\$0.00085)
	Block 5	(\$0.00057)	\$0.00000	(\$0.00057)
	Block 6	(\$0.00021)	\$0.00000	(\$0.00021)
42 (TI)	Block 1	(\$0.00195)	\$0.00000	(\$0.00195)
	Block 2	(\$0.00175)	\$0.00000	(\$0.00175)
	Block 3	(\$0.00134)	\$0.00000	(\$0.00134)
	Block 4	(\$0.00107)	\$0.00000	(\$0.00107)
	Block 5	(\$0.00071)	\$0.00000	(\$0.00071)
	Block 6	(\$0.00027)	\$0.00000	(\$0.00027)
43(TF)/43(TI)		(\$0.00008)	\$0.00000	(\$0.00008)

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GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

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