

**B6. FEDERAL
INCOME TAXES**

STATE AND FEDERAL INCOME TAXES

Allocation Method: MSP
Allocated In Thousands

Period Beginning: April 2002
Period Ending: March 2003

Primary Account	Secondary Account	Total	Allocation	California	Oregon	Washington	Idaho PPL	Montana	WY-PPL	Utah	Id-UPL	WY-UPL	FERC	Other	Nutil
4091	Federal Income Taxes	56,117	IBT	2,017	50,123	16,734	0	(11)	(588)	13,142	(7,696)	2,375	95	(20,038)	(36)
	TOTAL ACCOUNT 4091	56,117		2,017	50,123	16,734	0	(11)	(588)	13,142	(7,696)	2,375	95	(20,038)	(36)
40911	State Income Taxes	11,473	IBT	412	10,247	3,421	0	(2)	(120)	2,687	(1,573)	486	19	(4,097)	(7)
	TOTAL ACCOUNT 40911	11,473		412	10,247	3,421	0	(2)	(120)	2,687	(1,573)	486	19	(4,097)	(7)
4191	AFUDC - Equity	(10,193)	SNP	(275)	(3,093)	(845)	0	0	(1,114)	(4,074)	(584)	(184)	(23)	0	0
427	Interest Expense - Long Term Debt	221,158	SNP	5,967	67,122	18,327	0	0	24,182	88,406	12,667	3,991	496	0	0
428	Amortization - Debt / Discount / Exp / Los	4,644	SNP	125	1,410	385	0	0	508	1,857	266	84	10	0	0
4281	Amortization - Loss on ReqAcquired Debt	5,462	SNP	147	1,658	453	0	0	597	2,184	313	99	12	0	0
429	Amortization - Debt Premium / Gain	(3)	SNP	(0)	(1)	(0)	0	0	(0)	(1)	(0)	(0)	(0)	0	0
4291	Amortization - Gain on ReAcquired Debt	(128)	SNP	(3)	(39)	(11)	0	0	(14)	(51)	(7)	(2)	(0)	0	0
431	Interest Capitalized (See Other Income)	38,642	SNP	1,043	11,728	3,202	0	0	4,225	15,447	2,213	697	87	0	0
432	Interest - Expense AFUDC Auto Calc	(9,080)	SNP	(245)	(2,756)	(752)	0	0	(993)	(3,630)	(520)	(164)	(20)	0	0
432	Interest - Expense AFUDC Manual Adj	1,304	SNP	35	396	108	0	0	0	0	0	0	0	0	0
	TOTAL INTEREST EXPENSES	251,807		6,795	76,424	20,867	0	0	27,533	100,658	14,422	4,544	565	0	0
SCHMAP	Book Depletion (Cost)	1,966	SE	36	536	167	0	0	274	770	135	40	7	0	0
SCHMAP	Non - Deductible Expenses	2,709	SO	73	817	226	0	0	302	1,074	162	49	6	0	0
SCHMAP	PMINon-deductible Exp	6	SE	0	2	1	0	0	1	2	0	0	0	0	0
SCHMAP	SPT 404(K) Contribution	(7,083)	SO	(190)	(2,136)	(591)	0	0	(790)	(2,807)	(425)	(129)	(17)	0	0
	TOTAL ACCOUNT SCHMAP	(2,402)		(81)	(781)	(197)	0	0	(213)	(960)	(127)	(39)	(4)	0	0
SCHMAT	97 Software Writedown-UT	514	UT	0	0	0	0	0	0	514	0	0	0	0	0
SCHMAT	SCHMAT 99 Software Writedown-UT	367	UT	0	0	0	0	0	0	367	0	0	0	0	0
SCHMAT	Acquisition Adjustment Amort	5,479	SG	103	1,576	481	0	0	696	2,155	349	100	20	0	0
SCHMAT	Auto Depreciation	3,241	SO	87	977	270	0	0	362	1,284	194	59	8	0	0
SCHMAT	Avoided Costs	6,933	SNP	187	2,104	575	0	0	758	2,771	397	125	16	0	0
SCHMAT	Book Depreciation	431,407	SCHMDEXP	13,209	139,255	36,267	0	0	46,400	162,700	24,932	7,762	882	0	0
SCHMAT	BSIP/SAP-UT	1,968	UT	0	0	0	0	0	0	1,968	0	0	0	0	0
SCHMAT	CA Write-off Amort	(32)	CA	(32)	0	0	0	0	0	0	0	0	0	0	0
SCHMAT	Centralia Give Back - OR	14,707	OR	0	14,707	0	0	0	0	0	0	0	0	0	0
SCHMAT	Centralia Give Back - UT	2,244	UT	0	0	0	0	0	0	2,244	0	0	0	0	0
SCHMAT	Centralia Give Back - WA	30,314	WA	0	0	30,314	0	0	0	0	0	0	0	0	0
SCHMAT	Centralia Give Back - WY	(3,797)	WYP	0	0	0	0	0	(3,797)	0	0	0	0	0	0
SCHMAT	Centralia Sale Loss	(2,867)	SG	(54)	(825)	(252)	0	0	(364)	(1,128)	(182)	(52)	(10)	0	0
SCHMAT	Cholla APS Safe Harbor Lease (Disc)	(946)	SG	(18)	(272)	(83)	0	0	(120)	(372)	(60)	(17)	(3)	0	0
SCHMAT	Cholla Plt Transact Costs-APS Amort	1,122	SGCT	21	324	99	0	0	143	443	72	21	0	0	0
SCHMAT	CIAC	37,637	CIAC	769	15,752	1,494	0	0	2,479	12,881	3,813	449	0	0	0
SCHMAT	Coal M&S Inventory Write-Off	1,357	SE	25	370	116	0	0	189	532	93	28	5	0	0
SCHMAT	Coal Mine Development-30%Amort	382	SE	7	104	32	0	0	53	150	26	8	1	0	0
SCHMAT	Def Reg Asset-Foote Creek Contract	(138)	SG	(3)	(40)	(12)	0	0	(17)	(54)	(9)	(3)	(1)	0	0
SCHMAT	Def Reg Asset-Transmission Svc Deposit	(2,221)	SG	(42)	(639)	(195)	0	0	(282)	(874)	(141)	(40)	(8)	0	0
SCHMAT	Defer MagCorp Revenues	135	SE	2	37	11	0	0	19	53	9	3	0	0	0
SCHMAT	Extraction Tax Paid / Accrued	(64)	SE	(1)	(17)	(5)	0	0	(9)	(25)	(4)	(1)	(0)	0	0
SCHMAT	Federal Income Tax Interest	(25,556)	SO	(684)	(7,705)	(2,133)	0	0	(2,851)	(10,126)	(1,532)	(465)	(60)	0	0
SCHMAT	Final Reclamation	7,728	SE	142	2,107	658	0	0	1,078	3,029	531	158	26	0	0
SCHMAT	Gain / (Loss) on Prop. Disposition	(15,601)	GPS	(418)	(4,703)	(1,302)	0	0	(1,741)	(6,181)	(935)	(284)	(37)	0	0
SCHMAT	Idaho Penalty Accrual	3,095	IDU	0	0	0	0	0	0	0	3,095	0	0	0	0
SCHMAT	May 2000 Transition Plan Costs-CA	308	CA	308	0	0	0	0	0	0	0	0	0	0	0
SCHMAT	May 2000 Transition Plan Costs-ID	2,080	IDU	0	0	0	0	0	0	0	2,080	0	0	0	0
SCHMAT	May 2000 Transition Plan Costs-OR	8,566	OR	0	8,566	0	0	0	0	0	0	0	0	0	0

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SCHMAT	May 2000 Transition Plan Costs-UT	15,646	UT	0	0	0	0	0	0	15,646	0	0	0	0	0
SCHMAT	May 2000 Transition Plan Costs-WYE	4,099	WYP	0	0	0	0	0	4,099	0	0	0	0	0	0
SCHMAT	May 2000 Transition Plan Costs-WYW	725	WYU	0	0	0	0	0	0	0	0	725	0	0	0
SCHMAT	Merger Credits - OR	(5,373)	OR	0	(5,373)	0	0	0	0	0	0	0	0	0	0
SCHMAT	Merger Credits - WA	(3,336)	WA	0	0	(3,336)	0	0	0	0	0	0	0	0	0
SCHMAT	Misc Current & Accrued Liability-SO	3,913	SO	105	1,180	327	0	0	437	1,550	235	71	9	0	0
SCHMAT	Montana Sale Accrual	(3)	MT	0	0	0	0	(3)	0	0	0	0	0	0	0
SCHMAT	MT Write-off Amort	(30)	MT	0	0	0	0	(30)	0	0	0	0	0	0	0
SCHMAT	NW Power Act-WA	294	WA	0	0	294	0	0	0	0	0	0	0	0	0
SCHMAT	Oregon Gain on Sale of Halsey-OR	2,318	OR	0	2,318	0	0	0	0	0	0	0	0	0	0
SCHMAT	Oregon Share of Hermliston Gain-OR	884	OR	0	884	0	0	0	0	0	0	0	0	0	0
SCHMAT	Pension / Retirement (Accrued / Prepaid)	(16,934)	SO	(453)	(5,105)	(1,413)	0	0	(1,889)	(6,709)	(1,015)	(308)	(40)	0	0
SCHMAT	PMI Book Depreciation	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
SCHMAT	PMI Reclamation Trust Earnings	2,933	SE	54	800	250	0	0	409	1,149	202	60	10	0	0
SCHMAT	PMI Vacation Bonus Adjustment	64	SE	17	5	5	0	0	9	25	4	1	0	0	0
SCHMAT	PMI WY Extraction Tax	(364)	SE	(7)	(99)	(31)	0	0	(51)	(143)	(25)	(7)	(1)	0	0
SCHMAT	Property Damage Liability	(30)	SO	(1)	(9)	(3)	0	0	(3)	(12)	(2)	(1)	(0)	0	0
SCHMAT	Provision for UT Rate Refund	(34,675)	OTHER	0	0	0	0	0	0	0	0	0	0	(34,675)	0
SCHMAT	Purchase Card Trans Provision	(3)	SO	(0)	(1)	(0)	0	0	(0)	(1)	(0)	(0)	(0)	0	0
SCHMAT	Research & Exper. Sec. 174 Amort.	4,456	SO	119	1,344	372	0	0	497	1,766	267	81	10	0	0
SCHMAT	Severance	(8,052)	SO	(216)	(2,428)	(672)	0	0	(898)	(3,190)	(483)	(147)	(19)	0	0
SCHMAT	Sick Leave Vacation & Personal Time	186	SO	5	56	16	0	0	21	74	11	3	0	0	0
SCHMAT	Suppl. Exec. Retirement Plan (SERP)	(15)	SO	(0)	(4)	(1)	0	0	(2)	(6)	(1)	(0)	(0)	0	0
SCHMAT	Trail Mountain Accrued Liabilities	17	SE	0	5	1	0	0	2	7	1	0	0	0	0
SCHMAT	Transition Team Costs-UT	486	UT	0	0	0	0	0	0	486	0	0	0	0	0
SCHMAT	Trojan Decommissioning Costs	914	SG	17	263	80	0	0	116	359	58	17	3	0	0
SCHMAT	Trojan Special Assessment -DOE-IRS	(39)	SG	(1)	(11)	(3)	0	0	(5)	(15)	(2)	(1)	(0)	0	0
SCHMAT	WA Disallowed Colstrip #3 Write-off	52	WA	0	0	52	0	0	0	0	0	0	0	0	0
SCHMAT	Y2K Expense-OR	269	OR	0	269	0	0	0	0	0	0	0	0	0	0
TOTAL ACCOUNT SCHMAT		476,766		13,233	165,782	62,272	0	(33)	45,737	183,317	31,977	8,344	811	(34,675)	0
SCHMDF	Amort of Projects-Klamath Engineering	108	SG	2	31	10	0	0	14	43	7	2	0	0	0
TOTAL ACCOUNT SCHMDF		108		2	31	10	0	0	14	43	7	2	0	0	0
SCHMDP	Preferred Dividend - PPL	381	SNP	10	116	32	0	0	42	152	22	7	1	0	0
SCHMDP	Tax Depletion - Deer Creek	0	SE	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDP	Trapper Mine Dividend Deduction	(1,466)	SE	(27)	(400)	(125)	0	0	(205)	(575)	(101)	(30)	(5)	0	0
SCHMDP	UT Deferred Comp COLI	5,857	SO	157	1,766	489	0	0	653	2,320	351	107	14	0	0
TOTAL ACCOUNT SCHMDP		4,771		140	1,482	396	0	0	491	1,898	272	84	10	0	0
SCHMDT	98 Early Retirement-UT rate order	(2,762)	UT	0	0	0	0	0	0	(2,762)	0	0	0	0	0
SCHMDT	ADR REPAIR ALLOW 3115	100	SG	2	29	9	0	0	13	39	6	2	0	0	0
SCHMDT	AFUDC - Debt	17,968	SNP	485	5,453	1,489	0	0	1,965	7,183	1,029	324	40	0	0
SCHMDT	Amort of Debt Disc & Exp	128	SNP	3	39	11	0	0	14	51	7	2	0	0	0
SCHMDT	Amort. Pollution Control Facility	(331)	SG	(6)	(95)	(29)	0	0	(42)	(130)	(21)	(6)	(1)	0	0
SCHMDT	Bad Debts Allowance	(14,962)	BADDEBT	(503)	(5,840)	(1,437)	0	0	(965)	(5,637)	(449)	(132)	0	0	0
SCHMDT	Bogus Creek Settlement-SG	118	SG	2	34	10	0	0	15	46	8	2	0	0	0
SCHMDT	Bonus Liability	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT	Buffalo Settlement-SG	(45)	SG	(1)	(13)	(4)	0	0	(6)	(18)	(3)	(0)	(0)	0	0
SCHMDT	Cholla GE Safe Harbor Lease	(184)	SG	(3)	(53)	(16)	0	0	(23)	(72)	(12)	(3)	(1)	0	0
SCHMDT	Coal Mine Development	700	SE	13	191	60	0	0	98	274	48	14	2	0	0
SCHMDT	Coal Pile Inventory Adjustment	500	SE	9	136	43	0	0	70	196	34	10	2	0	0
SCHMDT	Customer Service / Weatherization	(4,491)	SO	(120)	(1,354)	(375)	0	0	(501)	(1,779)	(269)	(82)	(11)	0	0

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SCHMDT	Deferred Comp Plan Benefits-PPL	481	SO	13	145	40	0	0	54	191	29	9	1	0	0
SCHMDT	Deferred Financing Costs-SNP	71	SNP	19	216	59	0	0	78	284	41	13	2	0	0
SCHMDT	Deferred Projects-SO	118	SO	3	36	10	0	0	13	47	7	2	0	0	0
SCHMDT	Distribution O&M Amort of Writeoff	(4,013)	SNPD	(170)	(1,337)	(301)	0	0	(329)	(1,635)	(176)	(65)	0	0	0
SCHMDT	FAS 106 Accruals	925	SO	25	279	77	0	0	103	367	55	17	2	0	0
SCHMDT	FAS 87/88 Writeoff-UT Rate Order	(3,132)	UT	0	0	0	0	0	0	(3,132)	0	0	0	0	0
SCHMDT	Firth Cogen Settlement-SG	(444)	SG	(8)	(128)	(39)	0	0	(56)	(175)	(28)	(8)	(2)	0	0
SCHMDT	Glenrock Excluding Reclamation-UT order	(1,302)	UT	0	0	0	0	0	0	(1,302)	0	0	0	0	0
SCHMDT	Glenrock Reclamation	2,052	SE	38	559	175	0	0	286	804	141	42	7	0	0
SCHMDT	Glenrock Reclamation-UT rate order	(6,167)	UT	0	0	0	0	0	0	(6,167)	0	0	0	0	0
SCHMDT	Hazardous Waste Clean-up Costs	(2,958)	SG	(56)	(851)	(260)	0	0	(376)	(1,163)	(188)	(54)	(11)	0	0
SCHMDT	Hermiston Swap	(540)	SG	(10)	(155)	(47)	0	0	(69)	(212)	(34)	(10)	(2)	0	0
SCHMDT	Idaho Customer Balancing Account	8,655	IDU	0	0	0	0	0	0	0	8,655	0	0	0	0
SCHMDT	Idaho Intervenor Funding	0	IDU	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT	Injuries and Damages Reserve	(17,305)	SO	(463)	(5,217)	(1,444)	0	0	(1,931)	(6,856)	(1,037)	(315)	(41)	0	0
SCHMDT	Joseph Settlement-SG	(137)	SG	(3)	(40)	(12)	0	0	(17)	(54)	(9)	(3)	(1)	0	0
SCHMDT	Lakeview Buyout-SG	(43)	SG	(1)	(12)	(4)	0	0	(5)	(17)	(3)	(1)	(0)	0	0
SCHMDT	Mead Phoenix-Avail & Trans Charge-SG	(378)	SG	(7)	(109)	(33)	0	0	(48)	(149)	(24)	(7)	(1)	0	0
SCHMDT	Option Purchases	161	SE	3	44	14	0	0	22	63	11	3	1	0	0
SCHMDT	OR UE 137 Power Cost-OR	4,870	OR	0	4,870	0	0	0	0	0	0	0	0	0	0
SCHMDT	PMISEC 263A Adjustment	60	SE	1	16	5	0	0	8	23	4	1	0	0	0
SCHMDT	PMITax Depreciation	(228)	SE	(4)	(62)	(19)	0	0	(32)	(89)	(16)	(5)	(1)	0	0
SCHMDT	Post Merger Loss-Reacquired Debt	(5,462)	SNP	(147)	(1,658)	(453)	0	0	(597)	(2,184)	(313)	(99)	(12)	0	0
SCHMDT	Prepaid Lease-Gadsby Gas Turbine	24	SG	0	7	2	0	0	3	9	2	0	0	0	0
SCHMDT	Prepaid Membership Fees-EEI WSCC	542	SO	15	163	45	0	0	60	215	32	10	1	0	0
SCHMDT	Prepaid Taxes-CA Property Taxes	(24)	GPS	(1)	(7)	(2)	0	0	(3)	(9)	(1)	(0)	(0)	0	0
SCHMDT	Prepaid Taxes-CA Property Taxes-GPS	0	GPS	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT	Prepaid Taxes-ID PUC	(17)	IDU	0	0	0	0	0	0	0	(17)	0	0	0	0
SCHMDT	Prepaid Taxes-OR Property Taxes	3,723	GPS	100	1,122	311	0	0	415	1,475	223	68	9	0	0
SCHMDT	Prepaid Taxes-OR Property Taxes-GPS	(4,194)	GPS	(112)	(1,265)	(350)	0	0	(468)	(1,662)	(251)	(76)	(10)	0	0
SCHMDT	Prepaid Taxes-OR PUC	(66)	OR	0	(66)	0	0	0	0	0	0	0	0	0	0
SCHMDT	Prepaid Taxes-UT PUC	53	UT	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT	Prepaid Taxes-WA UTC	7	WA	0	0	7	0	0	0	53	0	0	0	0	0
SCHMDT	Prepaid Taxes-WY PSC	223	WYP	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT	Redding Renegotiated Contract	550	SG	10	158	48	0	0	70	216	35	10	2	0	0
SCHMDT	Removal Cost (net of salvage)	22,642	GPS	606	6,826	1,890	0	0	2,526	8,971	1,357	412	53	0	0
SCHMDT	Tax Depreciation	534,645	TAXDEPRL	15,723	165,681	44,305	0	0	57,863	211,331	29,373	9,257	1,096	16	0
SCHMDT	Tax Filing True-Up	0	SO	0	0	0	0	0	0	0	0	0	0	0	0
SCHMDT	TGS Buyout-SG	(15)	SG	(0)	(4)	(1)	0	0	(2)	(6)	(1)	(0)	(0)	0	0
SCHMDT	Trail Mountain Closing Costs	17,215	SE	316	4,693	1,466	0	0	2,401	6,746	1,183	351	58	0	0
SCHMDT	Trail Mountain Inventory	15,912	SE	292	4,338	1,355	0	0	2,220	6,236	1,094	325	53	0	0
SCHMDT	TriState Firm Wheeling-SG	(1,059)	SG	(20)	(305)	(93)	0	0	(135)	(417)	(67)	(19)	(4)	0	0
SCHMDT	University of WY Contract Amort.	438	WYP	0	0	0	0	0	438	0	0	0	0	0	0
SCHMDT	WA State Transition Costs	(3,637)	WA	0	0	(3,637)	0	0	0	0	0	0	0	0	0
SCHMDT	Y2K Exp-UT rate order	(706)	UT	0	0	0	0	0	0	(706)	0	0	0	0	0
TOTAL ACCOUNT SCHMDT		558,916		16,042	176,466	42,872	0	0	63,131	208,487	40,455	10,212	1,234	16	0
GRAND TOTAL		1,357,556		38,561	479,774	146,374	0	(47)	135,985	509,270	77,737	26,008	2,731	(58,794)	(44)