

November 21, 2022

VIA ELECTRONIC FILINGPublic Utility Commission of Oregon
Attn: Filing Center
201 High Street SE, Suite 100
Salem, OR 97301-3398**RE: Advice No. 22-015—Schedule 195 – Federal Tax Act Adjustment**

In compliance with ORS 757.205, OAR 860-022-0025, and OAR 860-022-0030, PacifiCorp d/b/a Pacific Power (PacifiCorp or Company) submits for filing proposed tariff pages associated with Tariff P.U.C. OR No. 36, which sets forth all rates, tolls, charges, rules, and regulations applicable to electric service in Oregon. The company respectfully requests an effective date of January 1, 2023.

Sheet	Schedule	Title
CANCEL First Revision of Sheet No. 195	Schedule 195	Federal Tax Act Adjustment

Purpose

The purpose of this filing is to cancel Schedule 195, Federal Tax Act Adjustment, which amortizes deferred amounts associated with the income tax impact of the 2017 federal tax act as authorized by Commission order in docket UM 1985.

Background

On December 7, 2018, PacifiCorp filed an application that would authorize the Company to: (1) amortize the 2018 deferred amounts associated with the current income tax impact of the Federal Tax Act over two years beginning on February 1, 2019; (2) use the income tax impacts of the Tax Act that will be deferred in 2019 and 2020 along with the deferral of the Tax Act's impact to non-protected excess deferred income taxes (EDIT) to buy down steam plant book balances leading up to the effective date of the application to revise depreciation rates (docket UM 1968); and (3) continue to defer the Tax Act's impact to EDIT related to protected property and approve amortization of these amounts over five years beginning in 2021. Following a settlement conference with parties and follow-up discussions, PacifiCorp, Staff and all parties to UM 1985 reached an all-party settlement that was approved by the Public Utility Commission of Oregon (Commission) in Order No. 19-028.

In compliance with Order No. 19-028, on January 30, 2019, PacifiCorp filed Advice No. 19-002 to establish the rates for Schedule 195, Federal Tax Act Adjustment, to amortizes deferred amounts associated with the income tax expense impact of the Federal Tax Act. The filing was acknowledged by the Commission on February 11, 2019, with rates effective February 1, 2019.

In docket UE 374, the Commission approved the Company's proposal to return the remaining balance in Schedule 195 of approximately \$13.3 million to customers amortized over a two-year period. In compliance with Order No. 20-473 in docket UE 374, on December 28, 2020, PacifiCorp filed Advice No. 20-017 which included a revision to Schedule 195 effective January 1, 2021, which is amortizing the remaining balance to customers on a straight-line basis over the two-year period ending December 31, 2022.

Proposal

The Company estimates that the amounts being amortized through Schedule 195 will be fully distributed with usage on or before December 31, 2022. PacifiCorp proposes to cancel Schedule 195 effective January 1, 2023.

To support this filing and meet the requirements of OAR 860-022-0025, PacifiCorp submits the tariff sheets listed above with the following attachments:

- | | |
|---------------------|---|
| <u>Attachment 1</u> | Account Balance Amortization and End Date Calculation |
| <u>Attachment 2</u> | Estimated Effect of Proposed Rate Change |

This proposed change will affect approximately 646,000 customers and result in an overall rate increase of approximately \$7.1 million or 0.6 percent. A typical residential customer using 900 kilowatt-hours per month will see a monthly bill increase of \$0.58.

It is respectfully requested that all formal data requests regarding this matter be addressed to:

By email (preferred): datarequest@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah, Suite 2000
Portland, OR 97232

Informal inquiries may be directed to Cathie Allen, Regulatory Affairs Manager, at (503) 813-5934.

Sincerely,



Matthew McVee
Vice President, Regulatory Policy and Operations

Enclosures

FEDERAL TAX ACT ADJUSTMENT

Page 1

Purpose

This schedule amortizes deferred amounts associated with the current income tax impact of the 2017 federal tax act as authorized by Commission order in Docket UM 1985.

Monthly Billing

All bills calculated in accordance with Schedules contained in presently effective Tariff Or. No.36 will have applied an amount equal to the product of all kWh multiplied by the following applicable rate as listed by Delivery Service schedule.

Delivery Service Schedule

Schedule 4, per kWh	-0.063¢
Schedule 5, per kWh	-0.063¢
Schedule 15, per kWh	-0.077¢
Schedule 23, 723, per kWh	-0.066¢
Schedule 28, 728, per kWh	-0.044¢
Schedule 30, 730, per kWh	-0.039¢
Schedule 41, 741, per kWh	-0.070¢
Schedule 47, 747, per kWh	-0.034¢
Schedule 48, 748, per kWh	-0.034¢
Schedule 51, 751, per kWh	-0.093¢
Schedule 53, 753, per kWh	-0.037¢
Schedule 54, 754, per kWh	-0.047¢

ATTACHMENT 1

Account #288283
Reg Liability - Excess Income Tax Deferral - Oregon

Date	Begin Balance	Amortization	Interest	Ending Balance
January 2021	(13,020,083.80)	556,880.00	(27,925.44)	(12,491,129.24)
February 2021	(12,491,129.24)	556,880.00	(26,766.14)	(11,961,015.38)
March 2021	(11,961,015.38)	556,880.00	(25,604.31)	(11,429,739.69)
April 2021	(11,429,739.69)	556,880.00	(24,439.93)	(10,897,299.62)
May 2021	(10,897,299.63)	556,880.00	(23,273.00)	(10,363,692.63)
June 2021	(10,363,692.62)	556,880.00	(22,103.51)	(9,828,916.13)
July 2021	(9,828,916.13)	556,880.00	(20,931.46)	(9,292,967.59)
August 2021	(9,292,967.59)	556,880.00	(19,756.84)	(8,755,844.43)
September 2021	(8,755,844.43)	556,880.00	(18,579.64)	(8,217,544.07)
October 2021	(8,217,544.07)	556,880.00	(17,399.87)	(7,678,063.94)
November 2021	(7,678,063.94)	556,880.00	(16,217.51)	(7,137,401.45)
December 2021	(7,137,401.45)	556,880.00	(15,032.56)	(6,595,554.01)
January 2022	(6,595,554.01)	556,880.00	(13,845.01)	(6,052,519.02)
February 2022	(6,052,519.02)	556,880.00	(12,654.86)	(5,508,293.88)
March 2022	(5,508,293.88)	556,880.00	(11,462.10)	(4,962,875.98)
April 2022	(4,962,875.98)	556,880.00	(10,266.72)	(4,416,262.70)
May 2022	(4,416,262.70)	556,880.00	(9,068.73)	(3,868,451.43)
June 2022	(3,868,451.43)	556,880.00	(7,868.11)	(3,319,439.54)
July 2022	(3,319,439.54)	556,880.00	(6,664.86)	(2,769,224.40)
August 2022	(2,769,224.40)	556,880.00	(5,458.97)	(2,217,803.37)
September 2022	(2,217,803.37)	556,880.00	(4,250.44)	(1,665,173.81)
October 2022	(1,665,173.81)	556,880.00	(3,039.26)	(1,111,333.07)
November 2022	(1,111,333.07)	556,880.00	(1,825.42)	(556,278.49)
December 2022	(556,278.49)	556,887.39	(608.90)	0.00

ATTACHMENT 2

PACIFIC POWER
ESTIMATED EFFECT OF PROPOSED PRICE CHANGE
ON REVENUES FROM ELECTRIC SALES TO ULTIMATE CONSUMERS
DISTRIBUTED BY RATE SCHEDULES IN OREGON
FORECAST 12 MONTHS ENDED DECEMBER 31, 2023

Line No.	Description	Pre Sch No.	Pro Sch No.	No. of Cust	MWh	Present Revenues (\$000)			Proposed Revenues (\$000)			Change				Line No.	
						Base Rates	Adders ¹	Net Rates	Base Rates	Adders ¹	Net Rates	Base Rates (\$000)	% ²	Net Rates (\$000)	% ²		
								(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)		
								(8) + (7)			(9) + (10)	(9) - (6)	(12)/(6)	(11) - (8)	(14)/(8)		
Residential																	
1	Residential	4	4	535,059	5,633,856	\$597,063	\$9,738	\$606,801	\$597,063	\$13,287	\$610,350	\$0	0.0%	\$3,549	0.6%	1	
2	Total Residential			535,059	5,633,856	\$597,063	\$9,738	\$606,801	\$597,063	\$13,287	\$610,350	\$0	0.0%	\$3,549	0.6%	2	
Commercial & Industrial																	
3	Gen. Svc. < 31 kW	23	23	84,329	1,137,011	\$124,438	\$1,015	\$125,453	\$124,438	\$1,765	\$126,203	\$0	0.0%	\$750	0.6%	3	
4	Gen. Svc. 31 - 200 kW	28	28	10,462	1,992,271	\$163,732	\$9,197	\$172,929	\$163,732	\$10,073	\$173,805	\$0	0.0%	\$877	0.5%	4	
5	Gen. Svc. 201 - 999 kW	30	30	797	1,281,581	\$94,197	\$4,696	\$98,893	\$94,197	\$5,196	\$99,393	\$0	0.0%	\$500	0.5%	5	
6	Large General Service >= 1,000 kW	48	48	190	3,555,464	\$224,400	(\$15,394)	\$209,007	\$224,400	(\$14,185)	\$210,215	\$0	0.0%	\$1,209	0.6%	6	
7	Partial Req. Svc. >= 1,000 kW	47	47	6	29,109	\$3,974	(\$120)	\$3,854	\$3,974	(\$110)	\$3,864	\$0	0.0%	\$10	0.6%	7	
8	Dist. Only Lg Gen Svc >= 1,000 kW	848	848	1	0	\$1,805	\$10	\$1,815	\$1,805	\$10	\$1,815	\$0	0.0%	\$0	0.0%	8	
9	Agricultural Pumping Service	41	41	7,997	263,565	\$29,194	(\$3,645)	\$25,549	\$29,194	(\$3,460)	\$25,733	\$0	0.0%	\$184	0.7%	9	
10	Total Commercial & Industrial			103,782	8,259,000	\$641,740	(\$4,241)	\$637,499	\$641,740	(\$711)	\$641,029	\$0	0.0%	\$3,530	0.6%	10	
Lighting																	
11	Outdoor Area Lighting Service	15	15	5,809	8,260	\$915	\$74	\$989	\$915	\$81	\$996	\$0	0.0%	\$6	0.6%	11	
12	Street Lighting Service Comp. Owned	51	51	1,108	23,893	\$3,498	\$387	\$3,885	\$3,498	\$409	\$3,907	\$0	0.0%	\$22	0.6%	12	
13	Street Lighting Service Cust. Owned	53	53	314	11,452	\$657	\$210	\$867	\$657	\$214	\$871	\$0	0.0%	\$4	0.5%	13	
14	Recreational Field Lighting	54	54	102	1,141	\$82	\$27	\$108	\$82	\$27	\$109	\$0	0.0%	\$1	0.5%	14	
15	Total Public Street Lighting			7,333	44,746	\$5,151	\$698	\$5,849	\$5,151	\$731	\$5,882	\$0	0.0%	\$33	0.6%	15	
16	Subtotal			646,174	13,937,602	\$1,243,954	\$6,196	\$1,250,150	\$1,243,954	\$13,308	\$1,257,262	\$0	0.0%	\$7,113	0.6%	16	
17	Employee Discount			966	13,030	(\$341)	(\$6)	(\$346)	(\$341)	(\$8)	(\$348)	\$0		(\$2)		17	
18	AGA Revenue					\$3,521		\$3,521	\$3,521		\$3,521	\$0		\$0		18	
19	COOC Amortization					\$1,767		\$1,767	\$1,767		\$1,767	\$0		\$0		19	
20	Total Sales with AGA			646,174	13,937,602	\$1,248,901	\$6,190	\$1,255,091	\$1,248,901	\$13,301	\$1,262,202	\$0	0.0%	\$7,111	0.6%	20	

¹ Excludes effects of the Low Income Bill Payment Assistance Charge (Sch. 91), BPA Credit (Sch. 98), Public Purpose Charge (Sch. 290) and System Benefits Charge (Sch. 291).

² Percentages shown for Schedules 48 and 47 reflect the combined rate change for both schedules