



**LISA D. NORDSTROM**  
Lead Counsel  
[lnordstrom@idahopower.com](mailto:lnordstrom@idahopower.com)

October 9, 2014

**Attention: Filing Center**  
Public Utility Commission of Oregon  
550 Capitol Street NE, Suite 215  
P.O. Box 2148  
Salem, OR 97308-2148

RE: Idaho Power Company  
Internal Revenue Service Form 3115, Application for Change in Accounting Method

Dear Sir or Madam:

On September 12, 2014, IDACORP, Inc., on behalf of its subsidiary Idaho Power Company ("Idaho Power"), filed Form 3115, Application for Change in Accounting Method, with the Internal Revenue Service ("IRS") along with its federal income tax return for 2013. Pursuant to IRS Rev. Proc. 2011-14, as modified by Rev. Proc. 2012-20, Idaho Power is providing a copy of Form 3115 to the Public Utility Commission of Oregon ("OPUC") within 30 days of its submittal to the IRS.

The purpose of Idaho Power's Form 3115 was to notify the IRS of a late general asset account election. Specifically, this Form 3115 is related to all linear transmission and distribution assets placed in service after December 31, 1986, and prior to January 1, 2012.

The filing of this election has no impact to the financial statements of IDACORP, Inc. or Idaho Power. The submission is protective in nature and is unrelated to any change in accounting for Generally Accepted Accounting Principles purposes. Similarly, there are no ratemaking implications as a result of the change. Accordingly, as this filing is for informational purposes only, no action is required of the OPUC nor is action being requested by Idaho Power.

Please find Idaho Power's Form 3115 attached. Thank you for your attention to this matter. If you have any questions, please contact Courtney Waites, Senior Regulatory Analyst, at (208) 388-5612.

Very truly yours,

Lisa D. Nordstrom

LDN/kkt  
Enclosure  
cc w/encl: RA Files  
Legal Files  
Gene Marchioro  
Marc Hellman

**Application for Change in Accounting Method**

OMB No. 1545-0152

Name of filer (name of parent corporation if a consolidated group) (see instructions)	Identification number (See instructions)
IDACORP, INC.	85-0505802
Number, street, and room or suite no. If a P.O. box, see the instructions.	Principal business activity code number (see instructions)
P.O. BOX 70	221100
City or town, state, and ZIP code	Tax year of change begins (MM/DD/YYYY)
BOISE, IDAHO 83707	1/1/2013
Name of applicant(s) (if different than filer) and identification number(s) (see instructions)	Tax year of change ends (MM/DD/YYYY)
IDAHO POWER COMPANY (EIN: 82-0130980)	12/31/2013
Contact person's telephone number	Name of contact person (see instructions)
202-879-4995	ROBERT KILINSKIS

If the applicant is a member of a consolidated group, check this box

If Form 2848, Power of Attorney and Declaration of Representative, is attached (see instructions for when Form 2848 is required), check this box

<p><b>Check the box to indicate the type of applicant.</b></p> <input type="checkbox"/> Individual <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Controlled foreign corporation (Sec. 957) <input type="checkbox"/> 10/50 corporation (Sec. 904(d)(2)(E)) <input type="checkbox"/> Qualified personal service corporation (Sec. 448(d)(2)) <input type="checkbox"/> Exempt organization. Enter Code section ▶	<p><b>Check the appropriate box to indicate the type of accounting method change being requested.</b>          (see instructions)</p> <input checked="" type="checkbox"/> Depreciation or Amortization <input type="checkbox"/> Financial Products and/or Financial Activities of Financial Institutions <input type="checkbox"/> Other (specify) ▶
<input type="checkbox"/> Cooperative (Sec. 1381) <input type="checkbox"/> Partnership <input type="checkbox"/> S corporation <input type="checkbox"/> Insurance co. (Sec. 816(a)) <input type="checkbox"/> Insurance co. (Sec. 831) <input type="checkbox"/> Other (specify) ▶	

**Caution:** To be eligible for approval of the requested change in method of accounting, the taxpayer must provide all information that is relevant to the taxpayer or to the taxpayer's requested change in method of accounting. This includes all information requested on this Form 3115 (including its instructions), as well as any other information that is not specifically requested.

The taxpayer must attach all applicable supplemental statements requested throughout this form.

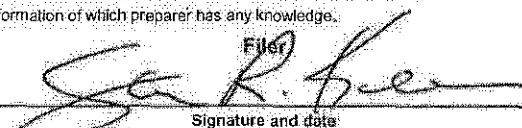
Part I Information For Automatic Change Request	Yes	No
1 Enter the applicable designated automatic accounting method change number for the requested automatic change. Enter only one designated automatic accounting method change number, except as provided for in guidance published by the IRS. If the requested change has no designated automatic accounting method change number, check "Other," and provide both a description of the change and citation of the IRS guidance providing the automatic change. See instructions. ▶ (a) Change No. <u>180</u> (b) Other <input type="checkbox"/> Description ▶ _____		
2 Do any of the scope limitations described in section 4.02 of Rev. Proc. 2008-52 cause automatic consent to be unavailable for the applicant's requested change? If "Yes," attach an explanation. . . . . SEE ATTACHMENT		N/A

Note: Complete Part II below and then Part IV, and also Schedules A through E of this form (if applicable).

Part II Information For All Requests	Yes	No
3 Did or will the applicant cease to engage in the trade or business to which the requested change relates, or terminate its existence, in the tax year of change (see instructions)? If "Yes," the applicant is not eligible to make the change under automatic change request procedures.		X
4a Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) under examination (see instructions)? If "No," go to line 5.	X	
b Is the method of accounting the applicant is requesting to change an issue (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) either (i) under consideration or (ii) placed in suspense (see instructions)?		X

Signature (see instructions)

Under penalties of perjury, I declare that I have examined this application, including accompanying schedules and statements, and to the best of my knowledge and belief, the application contains all the relevant facts relating to the application, and it is true, correct, and complete. Declaration of preparer (other than applicant) is based on all information of which preparer has any knowledge.

  
 Signature and date  
 STEVEN R. KEEN, VP AND TREASURER  
 Name and title (print or type)

Preparer (other than filer/applicant)  
 Signature of individual preparing the application and date  
 ERIC PEEL, PARTNER  
 Name of individual preparing the application (print or type)  
 DELOITTE TAX LLP  
 Name of firm preparing the application

Part II Information For All Requests (continued)		Yes	No
4c	Is the method of accounting the applicant is requesting to change an issue pending (with respect to either the applicant or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) for any tax year under examination (see instructions)?		X
d	Is the request to change the method of accounting being filed under the procedures requiring that the operating division director consent to the filing of the request (see instructions)? If "Yes," attach the consent statement from the director.		X
e	Is the request to change the method of accounting being filed under the 90-day or 120-day window period? If "Yes," check the box for the applicable window period and attach the required statement (see instructions). <input type="checkbox"/> 90 day <input type="checkbox"/> 120 day: Date examination ended ▶ N/A		X
f	If you answered "Yes" to line 4a, enter the name and telephone number of the examining agent and the tax year(s) under examination. Name ▶ Sherrie Shults    Telephone number ▶ 208-387-2829, x286    Tax year(s) ▶ 2012 CAP Prgm		
g	Has a copy of this Form 3115 been provided to the examining agent identified on line 4f?	X	
5a	Does the applicant (or any present or former consolidated group in which the applicant was a member during the applicable tax year(s)) have any Federal income tax return(s) before Appeals and/or a Federal court? If "Yes," enter the name of the (check the box) <input type="checkbox"/> Appeals officer and/or <input type="checkbox"/> counsel for the government, telephone number, and the tax year(s) before Appeals and/or a Federal court. Name ▶ N/A    Telephone number ▶ N/A    Tax year(s) ▶ N/A		X
b	Has a copy of this Form 3115 been provided to the Appeals officer and/or counsel for the government identified on line 5a?		N/A
c	Is the method of accounting the applicant is requesting to change an issue under consideration by Appeals and/or a Federal court (for either the applicant or any present or former consolidated group in which the applicant was a member for the tax year(s) the applicant was a member) (see instructions)? If "Yes," attach an explanation.		N/A
6	If the applicant answered "Yes" to line 4a and/or 5a with respect to any present or former consolidated group, attach a statement that provides each parent corporation's (a) name, (b) identification number, (c) address, and (d) tax year(s) during which the applicant was a member that is under examination, before an Appeals office, and/or before a Federal court. SEE ATTACHMENT		
7	If, for federal income tax purposes, the applicant is either an entity (including a limited liability company) treated as a partnership or an S corporation, is it requesting a change from a method of accounting that is an issue under consideration in an examination, before Appeals, or before a Federal court, with respect to a Federal income tax return of a partner, member, or shareholder of that entity? If "Yes," the applicant is not eligible to make the change.		N/A
8a	Does the applicable revenue procedure (advance consent or automatic consent) state that the applicant does not receive audit protection for the requested change (see instructions)?		X
b	If "Yes," attach an explanation.		N/A
9a	Has the applicant, its predecessor, or a related party requested or made (under either an automatic change procedure or a procedure requiring advance consent) a change in method of accounting within the past 5 years (including the year of the requested change)?	X	
b	If "Yes," for each trade or business, attach a description of each requested change in method of accounting (including the tax year of change) and state whether the applicant received consent. SEE ATTACHMENT		
c	If any application was withdrawn, not perfected, or denied, or if a Consent Agreement granting a change was not signed and returned to the IRS, or the change was not made or not made in the requested year of change, attach an explanation.		N/A
10a	Does the applicant, its predecessor, or a related party currently have pending any request (including any concurrently filed request) for a private letter ruling, change in method of accounting, or technical advice?		X
b	If "Yes," for each request attach a statement providing the name(s) of the taxpayer, identification number(s), the type of request (private letter ruling, change in method of accounting, or technical advice), and the specific issue(s) in the request(s).		N/A
11	Is the applicant requesting to change its overall method of accounting? If "Yes," check the appropriate boxes below to indicate the applicant's present and proposed methods of accounting. Also, complete Schedule A on page 4 of this form.		X
	Present method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		
	Proposed method: <input type="checkbox"/> Cash <input type="checkbox"/> Accrual <input type="checkbox"/> Hybrid (attach description)		

<b>Part II Information For All Requests (continued)</b>		Yes	No
12	If the applicant is either (i) not changing its overall method of accounting, or (ii) is changing its overall method of accounting and also changing to a special method of accounting for one or more items, attach a detailed and complete description for each of the following: SEE ATTACHMENT		
a	The item(s) being changed.		
b	The applicant's present method for the item(s) being changed.		
c	The applicant's proposed method for the item(s) being changed.		
d	The applicant's present overall method of accounting (cash, accrual, or hybrid).		
13	Attach a detailed and complete description of the applicant's trade(s) or business(es), and the principal business activity code for each. If the applicant has more than one trade or business as defined in Regulations section 1.446-1(d), describe: whether each trade or business is accounted for separately; the goods and services provided by each trade or business and any other types of activities engaged in that generate gross income; the overall method of accounting for each trade or business; and which trade or business is requesting to change its accounting method as part of this application or a separate application. SEE ATTACHMENT		
14	Will the proposed method of accounting be used for the applicant's books and records and financial statements? For insurance companies, see the instructions. If "No," attach an explanation. SEE ATTACHMENT		X
15a	Has the applicant engaged, or will it engage, in a transaction to which section 381(a) applies (e.g., a reorganization, merger, or liquidation) during the proposed tax year of change determined without regard to any potential closing of the year under section 381(b)(1)?		X
b	If "Yes," for the items of income and expense that are the subject of this application, attach a statement identifying the methods of accounting used by the parties to the section 381(a) transaction immediately before the date of distribution or transfer and the method(s) that would be required by section 381(c)(4) or (c)(5) absent consent to the change(s) requested in this application. N/A		
16	Does the applicant request a conference with the IRS National Office if the IRS proposes an adverse response?	X	
17	If the applicant is changing to either the overall cash method, an overall accrual method, or is changing its method of accounting for any property subject to section 263A, any long-term contract subject to section 460, or inventories subject to section 474, enter the applicant's gross receipts for the 3 tax years preceding the tax year of change.		
	1st preceding year ended: mo. yr. 2nd preceding year ended: mo. yr. 3rd preceding year ended: mo. yr.		
	\$ N/A yr. \$ N/A yr. \$ N/A yr.		

<b>Part III Information For Advance Consent Request</b>		N/A	Yes	No
18	Is the applicant's requested change described in any revenue procedure, revenue ruling, notice, regulation, or other published guidance as an automatic change request? If "Yes," attach an explanation describing why the applicant is submitting its request under advance consent request procedures.			
19	Attach a full explanation of the legal basis supporting the proposed method for the item being changed. Include a detailed and complete description of the facts that explains how the law specifically applies to the applicant's situation and that demonstrates that the applicant is authorized to use the proposed method. Include all authority (statutes, regulations, published rulings, court cases, etc.) supporting the proposed method. Also, include either a discussion of the contrary authorities or a statement that no contrary authority exists.			
20	Attach a copy of all documents related to the proposed change (see instructions).			
21	Attach a statement of the applicant's reasons for the proposed change.			
22	If the applicant is a member of a consolidated group for the year of change, do all other members of the consolidated group use the proposed method of accounting for the item being changed? If "No," attach an explanation.			
23a	Enter the amount of user fee attached to this application (see instructions). ▶ \$			
b	If the applicant qualifies for a reduced user fee, attach the required information or certification (see instructions).			

<b>Part IV Section 481(a) Adjustment</b>		Yes	No
24	Does the applicable revenue procedure, revenue ruling, notice, regulation, or other published guidance require the applicant to implement the requested change in method of accounting on a cut-off basis rather than a section 481(a) adjustment? If "Yes," do not complete lines 25, 26, and 27 below.		X
25	Enter the section 481(a) adjustment. Indicate whether the adjustment is an increase (+) or a decrease (-) in income. ▶ \$ 0 Attach a summary of the computation and an explanation of the methodology used to determine the section 481(a) adjustment. If it is based on more than one component, show the computation for each component. If more than one applicant is applying for the method change on the same application, attach a list of the name, identification number, principal business activity code (see instructions), and the amount of the section 481(a) adjustment attributable to each applicant. SEE ATTACHMENT		

<b>Part IV Section 481(a) Adjustment (continued)</b>		Yes	No
26	If the section 481(a) adjustment is an increase to income of less than \$25,000, does the applicant elect to take the entire amount of the adjustment into account in the year of change?		N/A
27	Is any part of the section 481(a) adjustment attributable to transactions between members of an affiliated group, a consolidated group, a controlled group, or other related parties? If "Yes," attach an explanation.		X
		N/A	

**Schedule A—Change in Overall Method of Accounting (If Schedule A applies, Part I below must be completed.)** N/A

**Part I Change in Overall Method (see instructions)**

1 Enter the following amounts as of the close of the tax year preceding the year of change. If none, state "None." Also, attach a statement providing a breakdown of the amounts entered on lines 1a through 1g.

- a Income accrued but not received (such as accounts receivable).
- b Income received or reported before it was earned (such as advanced payments). Attach a description of the income and the legal basis for the proposed method.
- c Expenses accrued but not paid (such as accounts payable).
- d Prepaid expense previously deducted.
- e Supplies on hand previously deducted and/or not previously reported.
- f Inventory on hand previously deducted and/or not previously reported. Complete Schedule D, Part II.
- g Other amounts (specify). Attach a description of the item and the legal basis for its inclusion in the calculation of the section 481(a) adjustment. ▶
- h **Net section 481(a) adjustment** (Combine lines 1a-1g.) Indicate whether the adjustment is an increase (+) or decrease (-) in income. Also enter the net amount of this section 481(a) adjustment amount on Part IV, line 25.

Amount
\$
\$

- 2 Is the applicant also requesting the recurring item exception under section 461(h)(3)?  Yes  No
- 3 Attach copies of the profit and loss statement (Schedule F (Form 1040) for farmers) and the balance sheet, if applicable, as of the close of the tax year preceding the year of change. Also attach a statement specifying the accounting method used when preparing the balance sheet. If books of account are not kept, attach a copy of the business schedules submitted with the Federal income tax return or other return (e.g., tax-exempt organization returns) for that period. If the amounts in Part I, lines 1a through 1g, do not agree with those shown on both the profit and loss statement and the balance sheet, attach a statement explaining the differences.

**Part II Change to the Cash Method For Advance Consent Request (see instructions)**

Applicants requesting a change to the cash method must attach the following information:

- 1 A description of inventory items (items whose production, purchase, or sale is an income-producing factor) and materials and supplies used in carrying out the business.
- 2 An explanation as to whether the applicant is required to use the accrual method under any section of the Code or regulations.

**Schedule B—Change to the Deferral Method for Advance Payments (see instructions)** N/A

- 1 If the applicant is requesting to change to the Deferral Method for advance payments described in section 5.02 of Rev. Proc. 2004-34, 2004-1 C.B. 991, attach the following information:
  - a A statement explaining how the advance payments meet the definition in section 4.01 of Rev. Proc. 2004-34.
  - b If the applicant is filing under the automatic change procedures of Rev. Proc. 2008-52, the information required by section 8.02(3)(a)-(c) of Rev. Proc. 2004-34.
  - c If the applicant is filing under the advance consent provisions of Rev. Proc. 97-27, the information required by section 8.03(2)(a)-(f) of Rev. Proc. 2004-34.
- 2 If the applicant is requesting to change to the deferral method for advance payments described in Regulations section 1.451-5(b)(1)(ii), attach the following.
  - a A statement explaining how the advance payments meet the definition in Regulations section 1.451-5(a)(1).
  - b A statement explaining what portions of the advance payments, if any, are attributable to services, whether such services are integral to the provisions of goods or items, and whether any portions of the advance payments that are attributable to non-integral services are less than five percent of the total contract prices. See Regulations sections 1.451-5(a)(2)(i) and (3).
  - c A statement explaining that the advance payments will be included in income no later than when included in gross receipts for purposes of the applicant's financial reports. See Regulations section 1.451-5(b)(1)(ii).
  - d A statement explaining whether the inventoriable goods exception of Regulations section 1.451-5(c) applies and if so, when substantial advance payments will be received under the contracts, and how the exception will limit the deferral of income.

**Schedule C—Changes Within the LIFO Inventory Method** (see instructions)

N/A

**Part I General LIFO Information**

Complete this section if the requested change involves changes within the LIFO inventory method. Also, attach a copy of all Forms 970, Application To Use LIFO Inventory Method, filed to adopt or expand the use of the LIFO method.

- 1 Attach a description of the applicant's present and proposed LIFO methods and submethods for each of the following items:
  - a Valuing inventory (e.g., unit method or dollar-value method).
  - b Pooling (e.g., by line or type or class of goods, natural business unit, multiple pools, raw material content, simplified dollar-value method, inventory price index computation (IPIC) pools, vehicle-pool method, etc.).
  - c Pricing dollar-value pools (e.g., double-extension, index, link-chain, link-chain index, IPIC method, etc.).
  - d Determining the current-year cost of goods in the ending inventory (i.e., most recent acquisitions, earliest acquisitions during the current year, average cost of current-year acquisitions, or other permitted method).
- 2 If any present method or submethod used by the applicant is not the same as indicated on Form(s) 970 filed to adopt or expand the use of the method, attach an explanation.
- 3 If the proposed change is not requested for all the LIFO inventory, attach a statement specifying the inventory to which the change is and is not applicable.
- 4 If the proposed change is not requested for all of the LIFO pools, attach a statement specifying the LIFO pool(s) to which the change is applicable.
- 5 Attach a statement addressing whether the applicant values any of its LIFO inventory on a method other than cost. For example, if the applicant values some of its LIFO inventory at retail and the remainder at cost, identify which inventory items are valued under each method.
- 6 If changing to the IPIC method, attach a completed Form 970.

**Part II Change in Pooling Inventories**

- 1 If the applicant is proposing to change its pooling method or the number of pools, attach a description of the contents of, and state the base year for, each dollar-value pool the applicant presently uses and proposes to use.
- 2 If the applicant is proposing to use natural business unit (NBU) pools or requesting to change the number of NBU pools, attach the following information (to the extent not already provided) in sufficient detail to show that each proposed NBU was determined under Regulations section 1.472-8(b)(1) and (2):
  - a A description of the types of products produced by the applicant. If possible, attach a brochure.
  - b A description of the types of processes and raw materials used to produce the products in each proposed pool.
  - c If all of the products to be included in the proposed NBU pool(s) are not produced at one facility, state the reasons for the separate facilities, the location of each facility, and a description of the products each facility produces.
  - d A description of the natural business divisions adopted by the taxpayer. State whether separate cost centers are maintained and if separate profit and loss statements are prepared.
  - e A statement addressing whether the applicant has inventories of items purchased and held for resale that are not further processed by the applicant, including whether such items, if any, will be included in any proposed NBU pool.
  - f A statement addressing whether all items including raw materials, goods-in-process, and finished goods entering into the entire inventory investment for each proposed NBU pool are presently valued under the LIFO method. Describe any items that are not presently valued under the LIFO method that are to be included in each proposed pool.
  - g A statement addressing whether, within the proposed NBU pool(s), there are items both sold to unrelated parties and transferred to a different unit of the applicant to be used as a component part of another product prior to final processing.
- 3 If the applicant is engaged in manufacturing and is proposing to use the multiple pooling method or raw material content pools, attach information to show that each proposed pool will consist of a group of items that are substantially similar. See Regulations section 1.472-8(b)(3).
- 4 If the applicant is engaged in the wholesaling or retailing of goods and is requesting to change the number of pools used, attach information to show that each of the proposed pools is based on customary business classifications of the applicant's trade or business. See Regulations section 1.472-8(c).

Schedule D—Change in the Treatment of Long-Term Contracts Under Section 460, Inventories, or Other Section 263A Assets (see instructions)

N/A

Part I Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.)

- 1 To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from long-term contracts. Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant is a construction contractor, attach a detailed description of its construction activities.
2a Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?
c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-to-cost under Regulations section 1.460-4(b)?
d If line 2c is "No," is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)?
3a Does the applicant have long-term manufacturing contracts as defined in section 460(f)(2)?
b If "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts.
c Attach a description of the applicant's manufacturing activities, including any required installation of manufactured goods.
4 To determine a contract's completion factor using the percentage-of-completion method:
a Will the applicant use the cost-to-cost method in Regulations section 1.460-4(b)?
b If line 4a is "No," is the applicant electing the simplified cost-to-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))?
5 Attach a statement indicating whether any of the applicant's contracts are either cost-plus long-term contracts or Federal long-term contracts.

Part II Change in Valuing Inventories Including Cost Allocation Changes (Also complete Part III on pages 7 and 8.)

- 1 Attach a description of the inventory goods being changed.
2 Attach a description of the inventory goods (if any) NOT being changed.
3a Is the applicant subject to section 263A? If "No," go to line 4a
b Is the applicant's present inventory valuation method in compliance with section 263A (see instructions)? If "No," attach a detailed explanation

4a Check the appropriate boxes below.

Identification methods:

- Specific identification
FIFO
LIFO
Other (attach explanation)

Valuation methods:

- Cost
Cost or market, whichever is lower
Retail cost
Retail, lower of cost or market
Other (attach explanation)

Table with 3 columns: Inventory Being Changed (Present method, Proposed method), Inventory Not Being Changed (Present method). Rows correspond to identification and valuation methods.

- b Enter the value at the end of the tax year preceding the year of change
5 If the applicant is changing from the LIFO inventory method to a non-LIFO method, attach the following information (see instructions).
a Copies of Form(s) 970 filed to adopt or expand the use of the method.
b Only for applicants requesting advance consent. A statement describing whether the applicant is changing to the method required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
c Only for applicants requesting an automatic change. The statement required by section 22.01(5) of the Appendix of Rev. Proc. 2008-52 (or its successor).

**Part III Method of Cost Allocation** (Complete this part if the requested change involves either property subject to section 263A or long-term contracts as described in section 460 (see instructions)).

**Section A—Allocation and Capitalization Methods**

Attach a description (including sample computations) of the present and proposed method(s) the applicant uses to capitalize direct and indirect costs properly allocable to real or tangible personal property produced and property acquired for resale, or to allocate and, where appropriate, capitalize direct and indirect costs properly allocable to long-term contracts. Include a description of the method(s) used for allocating indirect costs to intermediate cost objectives such as departments or activities prior to the allocation of such costs to long-term contracts, real or tangible personal property produced, and property acquired for resale. The description must include the following:

- 1 The method of allocating direct and indirect costs (i.e., specific identification, burden rate, standard cost, or other reasonable allocation method).
- 2 The method of allocating mixed service costs (i.e., direct reallocation, step-allocation, simplified service cost using the labor-based allocation ratio, simplified service cost using the production cost allocation ratio, or other reasonable allocation method).
- 3 The method of capitalizing additional section 263A costs (i.e., simplified production with or without the historic absorption ratio election, simplified resale with or without the historic absorption ratio election including permissible variations, the U.S. ratio, or other reasonable allocation method).

**Section B—Direct and Indirect Costs Required to be Allocated**

Check the appropriate boxes showing the costs that are or will be fully included, to the extent required, in the cost of real or tangible personal property produced or property acquired for resale under section 263A or allocated to long-term contracts under section 460. Mark "N/A" in a box if those costs are not incurred by the applicant. If a box is not checked, it is assumed that those costs are not fully included to the extent required. Attach an explanation for boxes that are not checked.

	Present method	Proposed method
1 Direct material		
2 Direct labor		
3 Indirect labor		
4 Officers' compensation (not including selling activities)		
5 Pension and other related costs		
6 Employee benefits		
7 Indirect materials and supplies		
8 Purchasing costs		
9 Handling, processing, assembly, and repackaging costs		
10 Offsite storage and warehousing costs		
11 Depreciation, amortization, and cost recovery allowance for equipment and facilities placed in service and not temporarily idle		
12 Depletion		
13 Rent		
14 Taxes other than state, local, and foreign income taxes		
15 Insurance		
16 Utilities		
17 Maintenance and repairs that relate to a production, resale, or long-term contract activity		
18 Engineering and design costs (not including section 174 research and experimental expenses)		
19 Rework labor, scrap, and spoilage		
20 Tools and equipment		
21 Quality control and inspection		
22 Bidding expenses incurred in the solicitation of contracts awarded to the applicant		
23 Licensing and franchise costs		
24 Capitalizable service costs (including mixed service costs)		
25 Administrative costs (not including any costs of selling or any return on capital)		
26 Research and experimental expenses attributable to long-term contracts		
27 Interest		
28 Other costs (Attach a list of these costs.)		



**Part III Method of Cost Allocation** (see instructions) (continued)

**Section C—Other Costs Not Required To Be Allocated** (Complete Section C only if the applicant is requesting to change its method for these costs.)

	Present method	Proposed method
1 Marketing, selling, advertising, and distribution expenses		
2 Research and experimental expenses not included in Section B, line 26		
3 Bidding expenses not included in Section B, line 22		
4 General and administrative costs not included in Section B		
5 Income taxes		
6 Cost of strikes		
7 Warranty and product liability costs		
8 Section 179 costs		
9 On-site storage		
10 Depreciation, amortization, and cost recovery allowance not included in Section B, line 11		
11 Other costs (Attach a list of these costs.)		

**Schedule E—Change in Depreciation or Amortization** (see instructions)

Applicants requesting approval to change their method of accounting for depreciation or amortization complete this section. Applicants *must* provide this information for each item or class of property for which a change is requested.

**Note:** See the *List of Automatic Accounting Method Changes* in the instructions for information regarding automatic changes under sections 56, 167, 168, 197, 1400I, 1400L, or former section 168. Do not file Form 3115 with respect to certain late elections and election revocations (see instructions).

1 Is depreciation for the property determined under Regulations section 1.167(a)-11 (CLADR)?  Yes  No  
If "Yes," the only changes permitted are under Regulations section 1.167(a)-11(c)(1)(iii). N/A

2 Is any of the depreciation or amortization required to be capitalized under any Code section (e.g., section 263A)?  Yes  No  
If "Yes," enter the applicable section: 263A

3 Has a depreciation, amortization, or expense election been made for the property (e.g., the election under sections 168(f)(1), 179, or 179C)?  Yes  No  
If "Yes," state the election made: N/A

4a To the extent not already provided, attach a statement describing the property being changed. Include in the description the type of property, the year the property was placed in service, and the property's use in the applicant's trade or business or income-producing activity. SEE ATTACHMENT

b If the property is residential rental property, did the applicant live in the property before renting it? N/A  Yes  No

c Is the property public utility property?  Yes  No

5 To the extent not already provided in the applicant's description of its present method, attach a statement explaining how the property is treated under the applicant's present method (e.g., depreciable property, inventory property, supplies under Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expenses, etc.). ATTACH. SEE

6 If the property is not currently treated as depreciable or amortizable property, attach a statement of the facts supporting the proposed change to depreciate or amortize the property. N/A

7 If the property is currently treated and/or will be treated as depreciable or amortizable property, provide the following information for both the present (if applicable) and proposed methods: SEE ATTACHMENT

- a The Code section under which the property is or will be depreciated or amortized (e.g., section 168(g)).
- b The applicable asset class from Rev. Proc. 87-56, 1987-2 C.B. 674, for each asset depreciated under section 168 (MACRS) or under section 1400L; the applicable asset class from Rev. Proc. 83-35, 1983-1 C.B. 745, for each asset depreciated under former section 168 (ACRS); an explanation why no asset class is identified for each asset for which an asset class has not been identified by the applicant.
- c The facts to support the asset class for the proposed method.
- d The depreciation or amortization method of the property, including the applicable Code section (e.g., 200% declining balance method under section 168(b)(1)).
- e The useful life, recovery period, or amortization period of the property.
- f The applicable convention of the property.
- g A statement of whether or not the additional first-year special depreciation allowance (for example, as provided by section 168(k), 168(l), 168(m), 168(n), 1400L(b), or 1400N(d)) was or will be claimed for the property. If not, also provide an explanation as to why no special depreciation allowance was or will be claimed.

**Part I, Name of Applicants**

This Application is being filed by IDACORP, Inc. [EIN: 85-0505802] on behalf of itself and the following subsidiaries (collectively hereinafter "Applicant"):

Applicant	EIN
IDACORP, Inc.	85-0505802
Idaho Power Company	82-0130980

**Part I, Line 2**

Pursuant to Appendix Section 6.32(3) of Rev. Proc. 2011-14 (as added by Section 5.03(6) of Rev. Proc. 2012-20), the scope limitations contained in Section 4.02 of Rev. Proc. 2011-14 do not apply to taxpayers that make this change for their first or second taxable year beginning after December 31, 2011.

**Part II, Question 6 – Parent Under Examination**

- a) Parent Corporation: IDACORP, Inc.
- b) FEIN: 85-0505802
- c) Address: 1221 W. Idaho St.  
Boise, Idaho 83702
- d) Under Exam: 2012 CAP Program

**Part II, Question 9(b)**

Idaho Power Company (EIN: 82-0130980) changed its method of accounting for defining the units of property used to determine whether they have disposed of tangible property for depreciation purposes under the automatic consent provisions of Rev. Proc. 2008-52 as modified by Rev. Proc. 2009-39 for the taxable year ended December 31, 2009.

Idaho Power Company (EIN: 82-0130980) changed its method of accounting for repair and maintenance expenses under the automatic consent provisions of Rev. Proc. 2008-52 as modified by Rev. Proc. 2009-39 and Rev. Proc. 2011-14 for the taxable year ended December 31, 2009.

Idaho Power Company (EIN: 82-0130980) changed its method of accounting for asset retirement obligations for the tax year ending December 31, 2009.

Idaho Power Company (EIN: 82-0130980) changed its method of accounting for repair expenditures pursuant to Rev. Proc. 2011-43 and Rev. Proc. 2011-14 for the tax year ending December 31, 2011.

**Part II, Question 12**

- a. The Applicant is making a late general asset account ("GAA") election under I.R.C. § 168(i)(4) and Treas. Reg. §§ 1.168(i)-1 and 1.168(i)-1T. Specifically, the Applicant is making the late GAA election for all linear electric transmission and distribution ("T&D") assets (described below in further detail) placed in service by the Applicant between January 1, 1987 and December 31, 2011. The Applicant is also making a late election to recognize gain or loss on the disposition of *certain*

assets that are the subject of the late GAA election in accordance with Treas. Reg. § 1.168(i)-1T(e)(3)(ii). The collective purpose of these elections is to: (1) not deduct casualty losses related to the assets that are the subject of this request, whether or not such losses were deducted by the Applicant prior to January 1, 2013; (2) deduct losses upon non-casualty-related dispositions (e.g., retirements) of the assets that are the subject of this request if the Applicant capitalized the associated replacement costs as improvements under I.R.C. § 263(a) prior to January 1, 2013; (3) not deduct losses upon non-casualty related dispositions of the assets that are the subject of this request if the Applicant deducted the associated replacement costs as repair and maintenance under I.R.C. § 162 and Treas. Reg. 1.162-4; and (4) maintain otherwise deductible repair and maintenance costs that are not required to be capitalized under Treas. Reg. § 1.263(a)-3T(i)(1)(i)-(iii) or Treas. Reg. 1.263(a)-3(k)(1)(i)-(iii), as applicable.

- b. Under its present method of accounting, the assets that are the subject of this request are grouped for tax depreciation purposes and individually retired. The Applicant depreciates such assets under MACRS using the 200% or 150% declining balance or straight-line method, the appropriate recovery period (as provided in Rev. Proc. 87-56) and the applicable convention (mid-quarter, half year, or mid-month). The Applicant claimed the additional first-year depreciation deduction under I.R.C. § 168(k) for eligible property.

The Applicants did not deduct casualty losses associated with the linear electric T&D assets that are the subject of this request even though the Applicants may have suffered casualty losses prior to January 1, 2013.

With certain exceptions, the Applicant reports gain or loss on non-casualty-related dispositions of the assets that are the subject of this request in the year of such disposition if the Applicant capitalized the associated replacement costs as improvements under I.R.C. § 263(a) and Rev. Proc. 2011-43 (i.e., if the Applicant replaced 10% or more of a unit of linear property). The Applicant does not report gain or loss on non-casualty-related dispositions of the assets that are the subject of this request in the year of such disposition if the Applicant deducted the associated replacement costs as repair and maintenance under I.R.C. § 162, Treas. Reg. 1.162-4, and Rev. Proc. 2011-43 (i.e., if the Applicant replaced less than 10% of a unit of linear property).

- c. Under its proposed method of accounting, the Applicant will make a late GAA election under Treas. Reg. § 1.168(i)-1T with respect to the assets that are the subject of this request. Specifically, the Applicant will put each asset that it accounts for as a separate retirement unit for Federal Energy Regulatory Commission ("FERC") reporting purposes in a separate GAA. For example, *each* of the following assets will be included in a separate GAA:

- Foundations and Towers
- Poles (Wood, Steel, Concrete), Stubs, and Foundation
- Conductor (Copper or Aluminum-two continuous spans between 3 or more poles or structures)
- Set of Insulators
- Set of Lightning arrestors
- Disconnect Switches
- Recloser
- Line Transformers
- Regulators
- Capacitor bank

- Services
- Meters
- Street Lights

Each GAA will be compliant with Treas. Reg. § 1.168(i)-1T(c) insofar as each GAA will comprise a single asset.

The Applicants will account for dispositions of the assets for which the late GAA election is made consistent with Treas. Reg. § 1.168-1T(e)(2) (e.g., the Applicants will continue to not deduct casualty losses with respect to the assets that are the subject of this request), unless the Applicants elect to recognize gain or loss upon disposition of the assets for which the late GAA election is made pursuant to Treas. Reg. § 1.168(i)-1T(e)(3)(ii).

The Applicants will make a late election to recognize gain or loss upon the non-casualty-related dispositions of the assets for which the late GAA election is made pursuant to Treas. Reg. § 1.168(i)-1T(e)(3)(ii), however, the Applicants will not make this election if the associated replacement costs represent repair and maintenance costs under I.R.C. § 162, Treas. Reg. § 1.162-4, and Rev. Proc. 2011-43. For example, if the Applicants replace linear T&D assets that collectively represent less than 10% of the associated unit of linear property as determined under Rev. Proc. 2011-43, the Applicants will not make a late election to recognize loss upon the retirement of the existing linear T&D assets.

d. The Applicant's overall method of accounting is an accrual method.

**Part II, Question 13**

Idaho Power Company is a regulated electric utility engaged in the production, transmission, distribution, and sale of electric energy throughout Idaho and Eastern Oregon. The principal business activity code is 221100.

**Part II, Question 14**

The Applicant will not use the proposed method of accounting for their books and records and financial statements as this method of accounting does not conform to Generally Accepted Accounting Principles (GAAP).

**Part IV, Question 25**

Pursuant to Appendix § 6.32(4)(a) of Rev. Proc. 2011-14, as amended by Rev. Proc. 2012-20, the change specified in Appendix Section 6.32(1)(a)(i) of Rev. Proc. 2011-14, as amended by Rev. Proc. 2012-20, for MACRS property disposed of by the taxpayer prior to the beginning of the year of change is made with an IRC § 481(a) adjustment. Similarly, the change specified in Appendix Section 6.32(1)(a)(ii) of Rev. Proc. 2011-14, as amended by Rev. Proc. 2012-20, is made with an IRC § 481(a) adjustment.

<b>Entity</b>	<b>EIN</b>	<b>IRC § 481(a) Adjustment</b>
Idaho Power Company	82-0130980	\$0
	<b>Total</b>	<b>\$0</b>

**Schedule E, Questions 4a, 5 and 7 – Description of Property**

See the response to Part II, Question 12.

**Statement Required by Appendix Section 6.32(4)(c) of Rev. Proc. 2011-14**

The Applicant will establish separate GAAs for each FERC retirement unit located at in its service area that was placed in service between January 1, 1987 and December 31, 2011.

For example, Idaho Power Company will have the following GAAs for linear electric T&D property that was placed in service in the state of Idaho in a given tax year:

Entity	Asset/Location
Idaho Power Company (EIN: 82-0130980)	<ul style="list-style-type: none"><li>• Each foundation and tower</li><li>• Each pole (Wood, Steel, Concrete); stub, and foundation</li><li>• Each span of conductor (Copper or Aluminum-two continuous spans between 3 or more poles or structures)</li><li>• Each insulator</li><li>• Each lightning arrester</li><li>• Each disconnect switch</li><li>• Each recloser</li><li>• Each line transformer</li><li>• Each regulator</li><li>• Each capacitor bank</li><li>• Each service</li><li>• Each meter</li><li>• Each street light</li></ul>

**Statement Required by Appendix Section 6.32(4)(d) of Rev. Proc. 2011-14**

The assets which are the subject of this request are identical to the assets identified above in the statement required by Appendix Section 6.32(4)(c) of Rev. Proc. 2011-14.

**Statement Required by Appendix Section 6.32(4)(e) of Rev. Proc. 2011-14**

The Applicant consents to, and agrees to apply, all of the provisions of Treas. Reg. §§ 1.168(i)-1 and 1.168(i)-1T to the assets that are subject to the election specified in Appendix Section 6.32(1)(a)(i) of Rev. Proc. 2011-14.

Except as provided in Treas. Reg. §§ 1.168(i)-1T(c)(1)(ii)(A), (e)(3), (g), or (h), the election made by the Applicant under Appendix Section 6.32(1)(a)(i) of Rev. Proc. 2011-14 is irrevocable and will be binding on the Applicant for computing taxable income for the year of change and for all subsequent taxable years with respect to the assets that are subject to this election.

**Statement Required by Appendix Section 6.32(4)(f) of Rev. Proc. 2011-14**

The Applicant agrees to the following terms and conditions—

- (i) a normalization method of accounting (within the meaning of I.R.C. § 168(i)(9)) will be used for the public utility property subject to the application;
- (ii) within 30 calendar days of filing the federal income tax return for the year of change, the Applicant will provide a copy of the completed application to any regulatory body having jurisdiction over the public utility property subject to the application;
- (iii) and as of the beginning of the year of change, the Applicant will adjust its deferred tax reserve account or similar account in the taxpayer's regulatory books of account by the amount of the deferral of federal income tax liability associated with the I.R.C. § 481 (a) adjustment applicable to the public utility property subject to the application.

**Request for Facsimile Transmission Pursuant to Section 9.04(3) of Rev. Proc. 2013-1**

In accordance with the procedures set forth in section 9.04(3) of Rev. Proc. 2013-1, the Applicant requests that a copy of any document related to this request (e.g., a request for additional information) be provided to the Applicant and the Applicant's authorized representatives via fax at the numbers below:

Applicant's Fax Number:	Gene Marchioro	(208) 388-5460
Authorized Representative's Fax Number:	Robert Kilinskis Eric Peel	(202) 661-1295 (212) 653-2654

## Power of Attorney and Declaration of Representative

OMB No. 1545-0150

For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date / /

▶ Type or print. ▶ See the separate instructions.

**Part I** Power of Attorney

**Caution:** A separate Form 2848 should be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

**1 Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address  IDACORP, INC. P.O. BOX 70 BOISE, IDAHO 83707	Taxpayer identification number(s) 85-0505802  Daytime telephone number: 202-879-4995 Plan number (if applicable):
---	---

hereby appoints the following representative(s) as attorney(s)-in-fact:

**2 Representative(s) must sign and date this form on page 2, Part II.**

Name and address  ROBERT KILINSKIS c/o DELOITTE TAX LLP 555 12TH STREET NW, SUITE 500 WASHINGTON, DC 20004-1207  Check if to be sent notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN P01598649 Telephone No. 202-879-4995 Fax No. 202-661-1295 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  ERIC PEEL 3 SECOND STREET, HARBORSIDE PLAZA 10 JERSEY CITY, NJ 07311  Check if to be sent notices and communications <input checked="" type="checkbox"/>	CAF No. _____ PTIN P0133280 Telephone No. (212) 436-4714 Fax No. (212) 653-2654 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address  DENISE CARMICHEAL c/o DELOITTE TAX LLP 555 12TH STREET NW, SUITE 500 WASHINGTON, DC 20004-1207	CAF No. _____ PTIN P01541940 Telephone No. 202-879-5625 Fax No. 202-661-1528 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service for the following matters:

**3 Matters**

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, etc.) (see instructions for line 3)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions for line 3)
INCOME	3115	12/31/2013

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific Uses Not Recorded on CAF**

**5 Acts authorized.** Unless otherwise provided below, the representatives generally are authorized to receive and inspect confidential tax information and to perform any and all acts that I can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The representative(s), however, is (are) not authorized to receive or negotiate any amounts paid to the client in connection with this representation (including refunds by either electronic means or paper checks). Additionally, unless the appropriate box(es) below are checked, the representative(s) is (are) not authorized to execute a request for disclosure of tax returns or return information to a third party, substitute another representative or add additional representatives, or sign certain tax returns.

Disclosure to third parties;  Substitute or add representative(s);  Signing a return;

Other acts authorized: \_\_\_\_\_ (see instructions for more information)

**Exceptions.** An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Treasury Department Circular No. 230 (Circular 230). An enrolled retirement plan agent may only represent taxpayers to the extent provided in section 10.3(e) of Circular 230. A registered tax return preparer may only represent taxpayers to the extent provided in section 10.3(f) of Circular 230. See the line 5 instructions for restrictions on tax matters partners. In most cases, the student practitioner's (level k) authority is limited (for example, they may only practice under the supervision of another practitioner).

List any specific deletions to the acts otherwise authorized in this power of attorney: THIS POWER OF ATTORNEY IS LIMITED TO FILING A FORM 3115 RELATED TO GENERAL ASSET ACCOUNT ELECTIONS (#180). UNDER THIS POWER OF ATTORNEY, THE DELOITTE TAX REPRESENTATIVES DO NOT HAVE THE AUTHORITY TO SETTLE A TAX MATTER, AGREE TO A TAX LIABILITY, EXTEND A STATUTE OF LIMITATIONS, OR OTHERWISE EXERCISE AN AUTHORITY OR DECISION THAT BELONGS TO TAXPAYER'S MANAGEMENT. DELOITTE TAX CANNOT RECEIVE FUNDS ON BEHALF OF TAXPAYER OR PAY ITS LIABILITIES.

**6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here  **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

**7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, the husband and wife must each file a separate power of attorney even if the same representative(s) is (are) being appointed. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

**▶ IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED TO THE TAXPAYER.**

  
Signature

12/19/13  
Date

VP AND TREASURER  
Title (if applicable)

STEVEN R. KEEN  
Print Name

PIN Number

Print name of taxpayer from line 1 if other than individual

**Part II Declaration of Representative**

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Circular 230 (31 CFR, Part 10), as amended, concerning practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a. Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b. Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
  - c. Enrolled Agent—enrolled as an agent under the requirements of Circular 230.
  - d. Officer—a bona fide officer of the taxpayer's organization.
  - e. Full-Time Employee—a full-time employee of the taxpayer.
  - f. Family Member—a member of the taxpayer's immediate family (for example, spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g. Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Internal Revenue Service is limited by section 10.3(d) of Circular 230).
  - h. Unenrolled Return Preparer—Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
  - i. Registered Tax Return Preparer—registered as a tax return preparer under the requirements of section 10.4 of Circular 230. Your authority to practice before the Internal Revenue Service is limited. You must have been eligible to sign the return under examination and have signed the return. **See Notice 2011-6 and Special rules for registered tax return preparers and unenrolled return preparers in the instructions.**
  - k. Student Attorney or CPA—receives permission to practice before the IRS by virtue of his/her status as a law, business, or accounting student working in LITC or STCP under section 10.7(d) of Circular 230. See instructions for Part II for additional information and requirements.
  - r. Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN LINE 2 ABOVE.** See the instructions for Part II.

**Note:** For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column. See the instructions for Part II for more information.

Designation—Insert above letter (a-r)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date
b	IL	065-017374		
b	NY	084653		
c		00087915-EA		