

LISA D. NORDSTROM Lead Counsel Inordstrom@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,

Lin D. Madotrom

Lisa D. Nordstrom

LDN/kkt Enclosure cc w/encl:

RA Files Legal Files Gene Marchioro Marc Hellman Form 3115 (Rev: December 2009) Dependment of the Treasury

Application for Change in Accounting Method

OMB No. 1545-0152

Vame of filer (name of parent corporation if a consolidated group) (see instructions) DACORP, INC, Number, street, and room or suite no. If a P.O. box, see the instructions. P.O. BOX 70 Dity or town, state, and ZiP code	Identification number (See Instructions) 35-0505802 Principal business activity code number (see instructions) 221100 Tax year of change begins (MM/DD/YYYY)
Number, street, and room or suite no. If a P.O, box, see the instructions. P.O. BOX 70	221100 Tax year of change begins (MM/DD/YYYY) 1/1/2013
2.0. 80X 70	Tax year of change begins (MM/DD/YYYY) 1/1/2013
No or town, state, and ZIP code	Tax year of change ends (MM/DU/YYYY) 12/31/2013
	Name of contact person (see instructions)
1018E, 10AHO 83707	ROBERT KILINSKIS
arrie of applicant(s) (if different than filer) and identification number(s) (see instructions)	Contact person's telephone number
DAHO POWER COMPANY (EIN: 82-0130980)	202-879-4995
f the applicant is a member of a consolidated group, check this box . $\ $.	
Form 2848, Power of Attorney and Declaration of Representative, is a	
equired), check this box	A CONTRACT OF
Check the box to indicate the type of applicant.	Check the appropriate box to indicate the type
Individual Cooperative (Sec. 1381)	of accounting method change being requested.
X Corporation Partnership	(see Instructions)
Controlled foreign corporation	x Depreciation or Amortization
(Sec. 957) [Insurance co. (Sec. 816(a))	Financial Products and/or Financial Activities of
10/50 corporation (Sec. 904(d)(2)(E)) Insurance co. (Sec. 831)	Financial Institutions
Qualified personal service Other (specify) >	Other (specify) ►
corporation (Sec. 448(d)(2))	
Exempt organization. Enter Code section >	
Information For Automatic Change Request Enter the applicable designated automatic accounting method change number, exce only one designated automatic accounting method change number, exce	pt as provided for in guidance published by the
IRS. If the requested change has no designated automatic accounting mo both a description of the change and citation of the IRS guidance providing	
► (a) Change No. 180 (b) Other Description ►	
2 Do any of the scope limitations described in section 4.02 of Rev. P unavailable for the applicant's requested change? If "Yes," attach a	
lote: Complete Part II below and then Part IV, and also Schedules A th	trough E of this form (if applicable).
art II Information For All Requests	Yes N
B Did or will the applicant cease to engage in the trade or business to	o 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 auto	
a 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) unde If "No," go to line 5.	er examination (see instructions)?
b Is the method of accounting the applicant is requesting to change a	an issue (with respect to either the applicant or
any present or former consolidated group in which the applicant wa	
and human approach and a set of the product of approach and	otions)?
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either (i) under consideration or (ii) placed in suspense (see instruc Signature (see in	
either (i) under consideration or (ii) placed in suspense (see instruc	Structions) anying schedules and statements, and to the best of my knowledge and belie

Signature and date	Signature of Individual preparing the application and date
STEVEN R. KEEN, VP AND TREASURER	ERIC PEEL, PARTNER
Name and title (print or type)	Name of individual preparing the application (print or type)
	DELOITTE TAX LLP
tana ana amin'ny faritr'o ana amin'ny faritr'o ana amin'ny faritr'o ana amin'ny faritr'o amin'ny faritr'o amin'	Name of firm preparing the application
For Privacy Act and Paperwork Reduction Act Notice, see the instruc	tions. Cat. No. 19280E Form 3115 (Rev. 12-2009)

Form	3115 (Rev. 12-2009)	1	DACORP, INC.			85-0505802	. F	Page 2
Par	III Information For	All Requests (c	ontinued)		: : : : : : : : : : : : : : : : :	2011. – Alexandra Ale	Yes	No
4c	Is the method of account	ing the applicant i	s requesting to	change an is	sue pendin	g (with respect to either the		
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	division director consent				• • • •			x
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е				iled under the	e 90-day or	120-day window period?	10123022294	X
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	90 day120		nination ended 🕨			N/A		
f	If you answered "Yes" to	line 4a, enter the	name and telep	hone numbe	r of the exa	amining agent and the tax		
	year(s) under examinatio	ı n .						
	Name Kanne Sherrie	ə Shults	Telephone num	ber 🕨 🛛 208-	387-2829, x28	6 Tax year(s) > 2012 CAP Prgm		
g	Has a copy of this Form	3115 been provide	ed to the exami	ning agent id	entified on	line 4f?	X	
5a	Does the applicant (or ar	ry present or form	er consolidated	group in whi	ch the appl	lcant was a member during the		x
	applicable tax year(s)) ha			n(s) before Ap	peals and/	or a Federal court?.		
	If "Yes," enter the name			ppeals office		counsel for the government,		
	telephone number, and t	이상은 바람이 가지 않는 것을 하는 것이 없다.		ana ngalana si tan				
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	and/or before a Federal	e e da la companya de la companya d				SEE ATTACHMEN	т	
7			licant is either	an entity (inc	luding a lim	nited flability company) treated as		
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	return of a partner, memi	ber, or shareholde	r of that entity?		ar ag t3t e je	n an	N	/A
	If "Yes," the applicant is	not eligible to mal	e the change.			NZ	A	
8a	Does the applicable reve	nue procedure (at	lvance consent	or automatic	consent) s	state that the applicant does not		
	receive audit protection f	or the requested o	hange (see ins	tructions)?	. 4	بالالا المنافح والمتأم والأرا		X
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9a	and the second		· · · · · · · · · · · · · · · · · · ·	and the state of the second		ither an automatic change		
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	an explanation.	ie mo, or the chai	ige was not ma	ide or not ina	de in ine n	equested year of change, attach		
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	accounting. Also, comple					N/	A	
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	Proposed method:	Cash		Accrual		Hybrid (attach description)		

CU	Information For All	IDACORP, INC,	85-0605802 	Yes	No
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		f this application or a separate a			
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	potential closing of the year			 	X
b			bject of this application, attach a statement identifying		1
			381(a) transaction immediately before the date of		
			red by section 381(c)(4) or (c)(5) absent consent to		
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		이 승규 같이 생활히 물이 걸려 있다. 이 가지 말 물 것 물	al Office if the IRS proposes an adverse response?	X	
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Par	V Section 481(a) Adju	stment (continued)		Yes	No
5	If the section 481(a) adjustme	ent is an increase to income of less than \$25,00	20, does the applicant elect to take the	Jacob Contraction	
	entire amount of the adjustme	ent into account in the year of change?	en na pality kin ka se ma	N/	A
•		(a) adjustment attributable to transactions betw	een members of an affiliated group, a	Garbelon	DHN
	If "Yes," attach an explanation	ed group, or other related parties?	i na mana na m Ni	/A	X
بنيني. حالت					K L
		all Method of Accounting (If Schedule A a	ipplies, Part i below must be comple	жеа.)	N/
ari		ethod (see instructions)	and a 24 photo and a specific and a		
	 planting a substant substant substant in the substant substa 	is of the close of the tax year preceding the yea	and the second	so, attac	h a
	statement providing a breakd	own of the amounts entered on lines 1a through	h 1g.		منين
		and the second		Amoun	t
а	and the second	ved (such as accounts receivable).	· · · · · · · · · · · · · · · · · · ·		
þ		pefore it was earned (such as advanced payme	ints). Attach a description of		
	the income and the legal basi		tig + t + t + t + t − t + t → a ar <mark>t</mark> ick	Addinionany mys	
C		id (such as accounts payable)	the teacher an teacher a the	onyiinniiniinii	
d	Prepaid expense previously d	이 가 집 방법적 승규가 문화하는 것이 나왔다. 그는 것은 것은 것이 많이 많이 같이 같이 없다.		ann in in in in this paper	
e		deducted and/or not previously reported	ta da		
f		deducted and/or not previously reported. Comp	and a second		Haring
g		h a description of the item and the legal basis fo	r its inclusion in the		
	calculation of the section 481	in a second of the	anagan panangan sa	din i rolina	
h		ent (Combine lines 1a-1g.) Indicate whether the			
	NAME AND A DESCRIPTION OF A	o enter the net amount of this section 481(a) a	djustment amount on Part IV,		
	line 25.	· · 斯佩泽南、省省省北部城市省地区省省。	*****************************		
	is the applicant also requesti	ng the recurring item exception under section 4	61(h)(3)?	Yes	N
				ليبنيه ومعدو	
		I loss statement (Schedule F (Form 1040) for f	그는 것을 한다. 그는 아니는 아니는 그는 것은 것이 같은 것이 많이 가지 않는 것이 같이 가지 않는 것이 같이 다.	- 2.2 - 2 ⁻	
	na ann a straight thagailte an Aisteir th	eding the year of change. Also attach a statem	지금 물건이 있는 지수가 아니지 않는 것이 지수 들어 있는 것 같이 나라.		311
		If books of account are not kept, attach a copy			_
	 definition of the second se Second second secon second second sec	other return (e.g., tax-exempt organization retur	(a) An and the second s second second se second second s second second se		
	· · · · · · · · · · · · · · · · · · ·	vith those shown on both the profit and loss sta	nement and the palance sneet, attach a	astaterite	ent
	explaining the differences.	Method For Advance Consent Request	(see instructions)	`*********	
_		the cash method must attach the following info			
		ns (items whose production, purchase, or sale		terials at	Ъ
	supplies used in carrying out			tentino as	
		the applicant is required to use the accrual me	thod under any section of the Code or	reculatio	ne
جيديد. د				~	
2n		eferral Method for Advance Payments (s		N/	
	If the applicant is requesting	o change to the Deferral Method for advance p	ayments described in section 5.02 of F	Rev. Proc) .
		tach the following information:	··· · ···		
	이상품은 이 가지 않는 것은 것이 많이 있는 것을 가지 않는 것이 없다.	ne advance payments meet the definition in se	지수 전화 집은 지수가 있었다. 이 가슴에 다 가슴 가지 않는 것이 가슴이 나는 것이 나는 것이 있다.		
o)	If the applicant is filing under 8.02(3)(a)-(c) of Rev. Proc. 2	the automatic change procedures of Rev. Proc	: 2008-52, the information required by	section	
c		the advance consent provisions of Rev. Proc. 9	97.97 the information monified by sect	lon	
•	8.03(2)(a)-(f) of Rev. Proc. 20		ar-zr, are intornation required by sect	ion.	
		o change to the deferral method for advance p	avments described in Regulations sec	tion	
	1.451-5(b)(1)(ii), attach the fo	1. Takan a finite for a state state and a difference for the state of the state	an an the second s	ъ.	
3		ne advance payments meet the definition in Re	equiations section 1.451-5(a)(1).		
		portions of the advance payments, if any, are a		ervices a	re
† :		pods or items, and whether any portions of the			
		than five percent of the total contract prices. S		the state	<u>)</u>
C		te advance payments will be included in incom		-11- I - I -	•
	이 가슴 한 것은 것 같아요. 이 것 같아요. 이 것 같아요.	nancial reports, See Regulations section 1.451-		,	101
	Paipose of the applied Its II	ierroier reports, oce rreguldauris scoutori 1.491-		,	

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.

Form 3115 (Rev. 12-2009)

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IDACORP, INC.

N/A

85-0605802

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

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 dollarvalue 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 N/A N/A Schedule D—Change in Reporting Income From Long-Term Contracts (Also complete Part III on pages 7 and 8.) N/A To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from tong-term contracts and actual a description of its constructions? N/A 28. Are the applicant's contracts long-term contracts as defined in section 460(i)(1) (see instructions)? Yes No 29. If I'res, '' and the contracts qualify for the exception under section 460(i)(1) (see instructions)? Yes No 20. If I'res, '' and the contracts on explanation. I'res, '' and the applicant's qualify for the section 460(i)(2)? Yes No 21. I'line 20 is 'No, ''statch an explanation. I'res, '' attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor. Yes No 20. Des the applicant requesting on the applicant is using and the authority for its use. I'res, '' attach an explanation of what method the applicant is using and the authority for its use. I'res, '' attach an explanation of the applicant's monutacturing activities, including any required installation of manufacturing activities, including any required installation of manufactured goads. 20. Des the applicant the contracts. I'res, '''attach an explanation of the applicant's contracts completen factor. Yes No<	· 영상 제품 및 영상 및 전 이 제품 및 전 전체, 및 이 의회가 가격하게 되었다. 이 가족이 가지 않는 것이다. 이 가지 않는 것이 하는 것이다. 이 가지 않는 것이다. 이 가지 않는 것이다. 이 가지 않는 것이 같이 않는 것이다. 이 가지 않는 이 가지 않는 것이다. 이 가지 않는 것이다. 이 가 있는 것이 있는 것이다. 이 가 있는 것이 있는 것이다. 이 가 있는 것이 있는 것이다. 이 가 있는 것이다. 이 가 있는 것이 않는 것이다. 이 가 있는 것이 있는 것이 않는 것이 않는 것이 않는 것이다. 이 가 있는 것이 않는 것이다. 이 가 있는 것이 않는 것이 않는 것이 않는 것이 않는 것이 않는 하는 것이 않는 것이 없다. 이 있는 것이 않는 것이 것이 않는 것이 않 않는 것이 않 않 않 않는 것이 않 않 않이 않는 것이	11.1.4.	n Anna a' an ann an ann an an	85-0505802		Page 6
Section 283A Assets (see instructions) NA art1 Change in Reporting Income From Long-Termi Contracts (Also complete Part III on pages 7 and 8.) art3 Change in Reporting Income From Long-Termi Contracts (Also complete Part III on pages 7 and 8.) art4 Change in Reporting Income From Long-Termi Contracts (Also complete Part III on pages 7 and 8.) b F*res, "to all the contracts long-term contracts, Also, attach a representative actual contract (without any deletion) for the requested change. If the applicant's contracts long-term contracts, actual deletication of its construction activities. 2a Are the applicant's contracts long-term contracts actual contract 480(0)(1) (see instructions)? Yes 2b If "res," at all the contracts quality for the exception under section 480(0)(1) (see instructions)?	· 영상 제품 및 영상 및 전 이 제품 및 전 전체, 및 이 의회가 가격하게 되었다. 이 가족이 가지 않는 것이다. 이 가지 않는 것이 하는 것이다. 이 가지 않는 것이다. 이 가지 않는 것이다. 이 가지 않는 것이 같이 않는 것이다. 이 가지 않는 이 가지 않는 것이다. 이 가지 않는 것이다. 이 가 있는 것이 있는 것이다. 이 가 있는 것이 있는 것이다. 이 가 있는 것이 있는 것이다. 이 가 있는 것이다. 이 가 있는 것이 않는 것이다. 이 가 있는 것이 있는 것이 않는 것이 않는 것이 않는 것이다. 이 가 있는 것이 않는 것이다. 이 가 있는 것이 않는 것이 않는 것이 않는 것이 않는 것이 않는 하는 것이 않는 것이 없다. 이 있는 것이 않는 것이 것이 않는 것이 않 않는 것이 않 않 않 않는 것이 않 않 않이 않는 것이	s Under	Section 460, I	nventories, or (Other	
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To the extent not already provided, attach a description of the applicant's present and proposed methods for reporting income and expenses from contracts. Also, attach a representative actual contract (without any deleton) for the requested changs. If the applicant's construction contracts, attach a description of its construction activities. 28. Are the applicant's contracts long-term contracts as defined in section 460(f)(1) (see instructions)?		acts (Als	o complete Pa	rt III on pages 7	and 8.	فصيعه مصحبه مستعم مستعقق فيتبينه
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change. If the applicant is a construction contractor, attach a detailed description of its construction activities. 2a Are the applicant contracts long-term contracts as defined in section 460(f)(1) (see instructions)?	and expenses from long-term contracts. Also, attach a representativ	e actual c	ontract (without	any deletion) for	the req	uested
2a Are the applicant's contracts long-term contracts as defined in section 460(h)(1) (see instructions)?			and the second second	a daa waxaa ka shi waxaa ka dalaa ka s		
b If "Yes," do all the contracts qualify for the exception under section 460(e) (see instructions)?	그는 그는 가족 이 가지는 공장에서 이 이 가지 않는 것이 가지 않는 것이 아팠지 않는 것이 하셨다.				Yes	No
If line 2b is "No," attach an explanation.	그는 것 같은 것 같은 것은 것은 것 같은 것은 것을 많이 많이 있다. 것은 것 같은 것 같은 것 같은 것 같은 것 같이 많이 있는 것 같이 없는 것 같이 없다. 것 같이 많이 많이 많이 많이 없는	·		· · · · ·	2. · · · 1 .	turned .
c If line 2b is "Yes," is the applicant requesting to use the percentage-of-completion method using cost-locost under Regulations section 1.460-4(b)?	(i) A support of the second s second second se second second s second second s second second se	199769769			1	<u> </u>
cost under Regulations section 1.460-4(b)? If ine 2c is No, "is the applicant requesting to use the exempt-contract percentage-of-completion method under Regulations section 1.460-4(c)(2)? IVes No if line 2d is "No," attach an explanation of what cost comparison the applicant will use to determine a contract's completion factor. IVes No if line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use. IVes No 30 Does the applicant take long-term manufacturing contracts as defined in section 460(f)(2)? IVes No 11 "Yes," attach an explanation of the applicant's present and proposed method(s) of accounting for long-term manufacturing contracts. IVes," attach an explanation of the applicant explanation of manufactured goods. To determine a contract's completion factor using the percentage-of-completion method: IVes No If line 42 is "No," is the applicant electing the simplified cost-lo-cost method (see section 460(b)(3) and Regulations section 1.460-5(c))? IVes No If line 42 is exercise of the deplicant electing the applicant's contracts are either cost-plus long-term contracts. IVes No Attach a description of the inventory goods being changed. Is the applicant subject to section 263A? If "No," go to line 4a. IVes No Is the applicant electron yelanation If "Yes," attach a detailed explanation IVes No	그는 것 같은 아이들 것 같은 아이들은 것 같은 아이들은 것 같은 것	of-comple	tion method us	ing cost-to-		
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if line 2d is "No," attach an explanation of what method the applicant is using and the authority for its use.	and a second	e applicai	it will use to det	emine a		
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required by Regulations section 1.472-6(a) or (b), or whether the applicant is proposing a different method.
 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).

Form 3115 (Rev. 12-2009)

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85-0505802

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:

- 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 laborbased 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 of a second state of a	ant Militari Marina di Katalah (Katalah)	
2	Direct labor		an a
3	Indirect labor a second se		
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		El man contración de seconde
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 and a second se	a halan da ana mangang ng mang ng katalan ng	i Gulga Jack Sjin and Samerica (*
17	Maintenance and repairs that relate to a production, resale, or long-term contract activity	1	
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	n an	
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	loterest , , , , , , , , , , , , , , , , , , ,		
28	Other costs (Attach a list of these costs.)		

		12-2009)

IDACORP, INC.

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85-0505802

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	n a constantina de la constan te. Maria de Constantina de la constantina de	
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,		
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)? X 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] No 263A)2 - PRESERVE - LEPER - X Yes 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 X 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? 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 SEE Regulations section 1.162-3, nondepreciable section 263(a) property, property deductible as a current expenses, etc.), ATTACH. 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 The Code section under which the property is or will be depreciated or amorfized (e.g., section 168(g)). а 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)). The useful life, recovery period, or amortization period of the property. e 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.	
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) <u>not</u> 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) <u>not</u> deduct losses upon non-casualty related dispositions of the assets that are the subject of this request if the Applicant 2, 2013; (3) <u>not</u> 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)(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.

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

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)	Each foundation and tower		
	• Each pole (Wood, Steel, Concrete), stub, and foundation		
	• Each span of conductor (Copper or Aluminum-two continuous spans between 3 or more poles or structures)		
	Each insulator		
	• Each lightning arrestor		
	Each disconnect switch		
	Each recloser		
	Each line transformer		
	Each regulator		
	Each capacitor bank		
	Each service		
	Each meter		
waara ahaa ahaa ahaa ahaa ahaa ahaa ahaa	Each street light		

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

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	DACORP, INC. 2.0. BOX 70 BOISE, IDAHO 83707 Tereby appoints the following representative(s) as attorney(s)-in-fact:			85-0505802 Daytime telephone number / Plan number (il applicable)				
BOISE,					202-879-4995			
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For Privacy Act and Paperwork Reduction Act Notice, see the instructions.

Form 2848 (Rev. 3-2012)

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attorney on to revoke a	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.						
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F IF NOT	SIGNED AND DATED,	THIS POWER OF ATTO	DRNEY WILL BE RETURNED TO THE TAXPAY	ER.			
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а Attorney-a me	mber in good standing of t	he 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 unde	er the requirements of Circ	ular 230.				
d Officer-a bona	fide officer of the taxpayer	r's organization.					
e Full-Time Emplo	yee—a full-time employee	of the taxpayer.					
<ul> <li>f Family Member child, brother, c</li> </ul>		er's immediate family (for e	xample, spouse, parent, child, grandparent, grandchi	d, step-parent, step-			
the Internal Rev	enue Service is limited by s	section 10.3(d) of Circular:					
return under exe			ternal Revenue Service is limited. You must have beel 11-6 and Special rules for registered tax return pre				
practice before	the Internal Revenue Servi	ce is limited. You must ha	under the requirements of section 10,4 of Circular 23 ve been eligible to sign the return under examination a turn preparers and unenrolled return preparers in t	ind have signed the			
			IRS by virtue of his/her status as a law, business, or instructions for Part II for additional information and re				
	ent Plan Agent—enrolled a Service is limited by section		under the requirements of Circular 230 (the authority	to practice before the			
			T SIGNED AND DATED, THE POWER OF A DER LISTED IN LINE 2 ABOVE. See the instruct				
Note: For designatio for more information.		ition, or relationship to the	taxpayer in the "Licensing jurisdiction" column. See t	he Instructions for Part II			
Designation—Inse above letter <b>(a-r)</b>	그는 물건에 가려면 관심을 받는 것이 좋다.	Bar, license, certification, registration, or enrollment number (if applicable). See instructions for Part II for more information.	Signature	Date			
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