

Application No. 18-04-002
Exhibit PAC/2200
Witness: Shelley E. McCoy

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Supplemental Testimony of Shelley E. McCoy

Tax Reform Memorandum Account

August 2019

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ATTACHED EXHIBIT

Exhibit PAC/2201 – Revenue Requirement Impact – Tax Rate Change

1 **Q. Are you the same Shelley E. McCoy who submitted rebuttal testimony in this**
2 **case on behalf of PacifiCorp d/b/a Pacific Power (PacifiCorp)?**

3 A. Yes.

4 **PURPOSE AND SUMMARY OF TESTIMONY**

5 **Q. What is the purpose of your supplemental testimony?**

6 A. The purpose of my testimony is to quantify, for calendar year 2018, the full tax
7 impact of the Tax Cuts and Jobs Act of 2017¹ (Tax Act) that was deferred into
8 PacifiCorp's Tax Reform Memorandum Account as authorized by the California
9 Public Utilities Commission (Commission) in Decision 18-05-030. My testimony
10 further explains the company's proposal to file a Tier 1 advice filing once the
11 company knows the rate effective date for the 2019 GRC to begin amortizing the
12 balance of the Tax Reform Memorandum Account back to customers over a three-
13 year period, beginning once the 2019 GRC rates are effective.

14 **TAX REFORM MEMORANDUM ACCOUNT BACKGROUND**

15 **Q. Please provide background on the Tax Reform Memorandum Account.**

16 A. PacifiCorp requested authorization to track the income tax impacts associated with
17 the Tax Act, which, most notably, reduced the federal corporate income tax rate from
18 35 percent to 21 percent. The Commission authorized PacifiCorp's proposed
19 treatment in Decision 18-05-030. My supplemental testimony will explain the
20 impacts of the Tax Act on the company's revenue requirement, quantify the revenue
21 requirement impact including the amount that has been deferred to the Tax Reform

¹ Pub. L. No. 115-97 (Dec. 22, 2017).

1 Memorandum Account, and discuss the company's proposed treatment for returning
2 these savings to California customers.

3 **IMPACT OF THE TAX ACT**

4 **Q. How does the Tax Act impact the company's revenue requirement?**

5 A. There are six notable items related to the Tax Act that affect PacifiCorp's annual
6 revenue requirement:

- 7 • The federal corporate income tax rate reduction from 35 to 21 percent;
- 8 • The requirement to normalize excess deferred income taxes associated
9 with public utility property utilizing the average rate assumption method
10 (ARAM);
- 11 • The elimination of the allowance for bonus depreciation for public utility
12 property;
- 13 • The repeal of the domestic production activities deduction section 199
14 (DPAD);
- 15 • The repeal of the exclusion from income contributions in aid of
16 construction (CIAC) received from governments of public purposes; and
- 17 • The repeal of the deduction and imposition of certain limitations with
18 respect to certain expenditures.

19 **Q. Does the reduction in the federal corporate income tax rate have an impact on**
20 **more than just current income taxes?**

21 A. Yes. The reduction of the federal corporate income tax rate from 35 to 21 percent
22 impacts the company's revenue requirement in three ways. First, it reduces current
23 income taxes. Second, it creates a reduction to the Accumulated Deferred Income

1 Taxes (ADIT) liability. Third, it reduces the company's FERC Open Access
2 Transmission Tariff (OATT) rates, which reduces third party wheeling revenues.

3 **Q. Please explain the impact of the reduction in the federal corporate income tax**
4 **rate on ADIT in more detail.**

5 A. The decrease in the federal corporate tax rate reduces the ADIT liability by reflecting
6 the lower income tax rate that will be due when the temporary differences reverse.
7 This reduction (Excess Deferred Income Taxes or EDIT) was calculated by
8 measuring the temporary differences at the new combined federal and state statutory
9 income tax rate compared to the ADIT balance existing under the old statutory
10 income tax rate.

11 The EDIT can be classified under three groups: protected property related
12 items, non-protected property related items, and non-protected non-property related
13 items. All three groups of EDIT were deferred to a regulatory liability resulting in no
14 immediate net change to rate base upon which the company earns a return.

15 **REVENUE REQUIREMENT IMPACT**

16 **Q. How did PacifiCorp calculate the impact of the Tax Act on revenue**
17 **requirement?**

18 A. The company started with the forecasted test year, December 31, 2019, results of
19 operations that was filed with the Commission as Exhibit PAC/1101 in the current
20 docket. The company then made the following adjustments to reflect a pre-Tax-Act
21 revenue requirement for the test period of the Tax Act, 12-months ending December
22 31, 2018:

- 23 • Increased the federal tax rate from 21 to 35 percent;

- 1 • Adjusted pro forma major plant additions;
- 2 • Adjusted pro forma wheeling revenue; and
- 3 • Adjusted related tax items, including accumulated deferred income taxes,
- 4 to properly reflect the assumed tax deductions.

5 This also established the starting point from which the impact of the Tax Act is
 6 calculated. The company then made the following adjustments to reflect a post-Tax-
 7 Act revenue requirement for the test period of the Tax Act:

- 8 • Reduced the federal tax rate from 35 to 21 percent;
- 9 • Adjusted for tax related changes such as the change in section 199,
- 10 changes to employees meals deductibility, and the elimination of the
- 11 deduction for transit passes;
- 12 • Added the amortization of property related EDIT; and
- 13 • Adjusted the accumulated deferred income tax balances.

14 The revenue requirement difference between the pre-Tax-Act results of operations
 15 calculated using a federal tax rate of 35 percent versus the new federal tax rate of 21
 16 percent as provided in SEM-1, Page 1, is a decrease of approximately \$4.6 million, as
 17 summarized in Table 1 below:

18 **TABLE 1**

California	\$ Thousands
Current Taxes	\$ 3,531
2018 Protected Property EDIT Amortization	906
2018 Non-Protected Property EDIT Amortization	192
TOTAL	\$ 4,628

1 The company calculated the \$4.6 million using a price change approach in which the
2 company reduced the revenues to reflect the lower revenue requirement while
3 maintaining the authorized return on equity as approved in the company's last general
4 rate case, Docket No. A.09-11-015.

5 **Q. Has the \$4.6 million been deferred to the Tax Reform Memorandum Account?**

6 A. Yes. The company has deferred the entire \$4.6 million for the 12-months ending
7 December 31, 2018 to the Tax Reform Memorandum Account for return to California
8 customers.

9 **Q. Does the company anticipate having Tax Act savings in 2019 or beyond?**

10 A. The general rate case filed in this docket assumed a rate effective date of January 1,
11 2019. This means that, upon the effective date, the revised rates resulting from the
12 decision of this case would incorporate the revenue requirement impact from the tax
13 savings associated with current taxes and property EDIT amortization for the
14 forecasted test year. Since a final order has not yet been issued by the Commission as
15 of the time this supplemental testimony is written, the company projects it will have
16 additional savings related to the period beyond December 31, 2018, through the rate
17 effective date that results from final order in this case.

18 **Q. Please explain how the company will calculate the current tax impact in 2019 or
19 beyond that will be included in the Tax Reform Memorandum Account.**

20 A. The annual current tax impact for the period beyond December 31, 2018 will continue
21 to be the same as the annual current tax impact calculated and quantified in this
22 supplemental testimony. As an example, if a final order were to be issued August 31,
23 2019, the company would include the pro-rated portion of the annual current tax

1 impact in the Tax Reform Memorandum Account for return to California customers.
2 The current tax impact as identified in Table 1 of my supplemental testimony is
3 \$3.531 million per year, or \$294 thousand per month. Using the example of the
4 August 31, 2019 rate effective date, the company would include an additional eight
5 months' pro-ration of the current tax impact, or \$2.354 million in the Tax Reform
6 Memorandum Account for 2019.

7 **Q. What about the impact of the property-related EDIT amortization beyond**
8 **December 31, 2018?**

9 A. When the company was preparing the 2019 general rate case filed, the company's tax
10 fixed asset system, PowerTax, tracked balances for both protected and non-protected
11 property EDIT. The company's implementation of PowerTax amortizes all EDIT
12 balances using the ARAM. Accordingly, the general rate case included projected
13 2019 EDIT amortization of \$770 thousand dollars and \$147 thousand dollars for
14 protected property and non-protected property, respectively, before gross-up. The
15 company would also include the pro-rated revenue requirement impact of the
16 property related EDIT amortization using ARAM, including a rate base offset for the
17 amortized EDIT balance, for the period between January 1, 2019, and the final rate
18 effective date of the general rate case.

19 **Q. Please describe the status of the non-property EDIT.**

20 A. The company has not begun the amortization of the non-property EDIT and proposes
21 an amortization period to be set in the next filed general rate case.

1 **Q. What is the final amount of EDIT allocated to California?**

2 A. The final amount of EDIT allocated to California, before gross-up, is summarized in
3 the table below.

4 **TABLE 2**

Excess Deferred Income Tax Balance	
California	\$ Thousands
Property Related – Protected	\$ 29,721
Property Related – Non-Protected	3,153
Non-Property	837
TOTAL	\$ 33,711

5

6 **Q. Are there any other EDIT-related matters you would like to address in this**
7 **testimony?**

8 A. Yes. As previously discussed, both categories of property-related EDIT—protected
9 and non-protected—were initially tracked in PowerTax and amortized using the
10 ARAM. Protected property EDIT is subject to the normalization rules of the Internal
11 Revenue Code and must be amortized using the ARAM, while the non-protected
12 property EDIT is not subject to the normalization rules and may be amortized using
13 alternative methods. Subsequent to filing the 2019 general rate case, the company
14 removed all non-protected EDIT from PowerTax so that it could be amortized over an
15 alternative period as agreed with and approved by its regulatory commissions.
16 Accordingly, non-protected property EDIT can no longer be amortized using the
17 ARAM. The company will continue to amortize the non-protected property EDIT at
18 the level set in the 2019 general rate case until the next filed rate case at which time

1 the company proposes an amortization period be set for the remaining unamortized
2 balance.

3 **TREATMENT OF REVENUE REQUIREMENT IMPACT**

4 **Q. How is the company proposing to return to California customers the balances**
5 **being tracked in the Tax Reform Memorandum Account?**

6 A. The company will make a Tier 1 advice filing to amortize the deferred current tax
7 savings and property-related EDIT amortization for the period January 1, 2018
8 through the rate effective date of the final order in the pending general rate case back
9 to customers over a three-year amortization period. Because the total amount of the
10 Tax Reform Memorandum Account is still unknown, PacifiCorp intends to make the
11 advice filing begin amortization upon confirmation of the rate effective date for new
12 rates as ordered by the Commission in the pending 2019 general rate case.

13 **Q. Does this conclude your supplemental testimony?**

14 A. Yes.

Application No. 18-04-002
Exhibit PAC/2201
Witness: Shelley E. McCoy

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

PACIFICORP

Exhibit Accompanying Supplemental Testimony of
Shelley E. McCoy
Revenue Requirement Impact – Tax Rate Change

August 2019

Pacific Power
Revenue Requirement Impact - Tax Rate Change
August 2, 2019 - CA 2019 GRC Supplemental Testimony Exhibit PAC/2201

RESULTS OF OPERATIONS SUMMARY

Description of Account Summary:	DECEMBER 2018	TOTAL	TOTAL	PROTECTED PROPERTY	NON- PROTECTED	21% TAX RATE
	NORMALIZED RESULTS CALIFORNIA	CURRENT	WHEELING REVENUE OFFSET	ARAM	PROPERTY ARAM	DECEMBER 2018 NORMALIZED RESULTS CALIFORNIA
1 Operating Revenues						
2 General Business Revenues	71,664,883	(3,533,315)	132,738	(905,959)	(191,723)	67,166,625
3 Interdepartmental	0	0	0	0	0	0
4 Special Sales	0	0	0	0	0	0
5 Other Operating Revenues	3,368,330	0	(130,061)	0	0	3,238,268
6	75,033,213	(3,533,315)	2,677	(905,959)	(191,723)	70,404,893
7						
8 Operating Expenses:						
9 Steam Production	5,186,131	0	0	0	0	5,186,131
10 Nuclear Production	0	0	0	0	0	0
11 Hydro Production	727,735	0	0	0	0	727,735
12 Other Power Supply	1,473,638	0	0	0	0	1,473,638
13 Transmission	1,191,052	0	0	0	0	1,191,052
14 Distribution	12,334,989	0	0	0	0	12,334,989
15 Customer Accounting	2,431,874	(31,178)	1,171	(7,994)	(1,692)	2,392,181
16 Customer Service & Infor	235,888	0	0	0	0	235,888
17 Sales	0	0	0	0	0	0
18 Administrative & General	1,069,172	0	0	0	0	1,069,172
19						
20	24,650,478	0	0	0	(1,692)	24,610,786
21						
22 Depreciation	16,289,279	0	0	0	0	16,289,279
23 Amortization	967,928	0	0	0	0	967,928
24 Taxes Other Than Income	4,675,055	(40,280)	1,513	(10,328)	(2,186)	4,623,775
25 Income Taxes - Federal	3,863,964	(326,752)	(1)	(179,630)	(38,014)	3,319,566
26 Income Taxes - State	525,083	276,055	(0)	(40,681)	(8,609)	751,847
27 Income Taxes - Def Net	3,066,164	(3,493,942)	0	(694,892)	(147,056)	(1,269,725)
28 Investment Tax Credit Adj.	0	0	0	0	0	0
29 Misc Revenue & Expense	(60,810)	0	0	0	0	(60,810)
30						
31	53,977,141	(3,584,919)	1,512	(925,531)	(197,557)	49,232,645
32						
33 Operating Revenue for Return	21,056,072	51,604	1,165	19,572	5,834	21,172,248
34						
35 Rate Base:						
36 Electric Plant in Service	614,079,286	0	0	0	0	614,079,286
37 Plant Held for Future Use	882,150	0	0	0	0	882,150
38 Misc Deferred Debits	13,630,972	0	0	0	0	13,630,972
39 Elec Plant Acq Adj	257,411	0	0	0	0	257,411
40 Pensions	0	0	0	0	0	0
41 Prepayments	440,576	0	0	0	0	440,576
42 Fuel Stock	(78,578)	0	0	0	0	(78,578)
43 Material & Supplies	3,388,981	0	0	0	0	3,388,981
44 Working Capital	428,448	(3)	(81)	(5)	(1)	428,359
45 Weatherization Loans	20,973	0	0	0	0	20,973
46 Miscellaneous Rate Base	0	0	0	0	0	0
47						
48	633,050,218	(3)	(81)	(5)	(1)	633,050,129
49						
50 Rate Base Deductions:						
51 Accum Prov For Depr	(247,058,674)	0	0	0	0	(247,058,674)
52 Accum Prov For Amort	(12,725,886)	0	0	0	0	(12,725,886)
53 Accum Def Income Taxes	(100,369,921)	1,043,371	0	347,446	73,528	(98,905,573)
54 Unamortized ITC	(4,062)	0	0	0	0	(4,062)
55 Customer Adv for Const	(500,901)	0	0	0	0	(500,901)
56 Customer Service Deposits	0	0	0	0	0	0
57 Misc. Rate Base Deductions	(7,004,419)	0	0	0	0	(7,004,419)
58						
59	(367,663,863)	1,043,371	0	347,446	73,528	(366,199,518)
60						
61 Total Rate Base	265,386,355	1,043,369	(81)	347,441	73,527	266,850,611
62						
63 Return on Rate Base	7.934%					7.934%
64						
65 Return on Equity	10.600%					10.600%

Footnotes:

(1) The December 2018 Normalized Results of Operations were revised from the filed General Rate Case in Docket No. 18-04-002 to accurately reflect the revenue requirement of the test period of the Tax Act.

Pacific Power
Capital Structure Impact - Tax Rate Change
August 2, 2019 - CA 2019 GRC Supplemental Testimony Exhibit PAC/2201

TAX INFORMATION

Previous Tax Rate	
FEDERAL RATE	35.00%
STATE EFFECTIVE RATE	4.54%
FEDERAL/STATE COMBINED RATE	37.951%

Revised Tax Rate		
		21.00%
		4.54%
		24.587%

CAPITAL STRUCTURE INFORMATION

	CAPITAL <u>STRUCTURE</u>	EMBEDDED <u>COST</u>	WEIGHTED <u>COST</u>
DEBT	48.02%	5.05%	2.425%
PREFERRED	0.02%	6.75%	0.001%
COMMON	51.96%	10.60%	5.508%
	100.00%		7.934%
PRE-TAX RETURN ON RATE BASE			11.303%

	CAPITAL <u>STRUCTURE</u>	EMBEDDED <u>COST</u>	WEIGHTED <u>COST</u>
	48.02%	5.05%	2.425%
	0.02%	6.75%	0.001%
	51.96%	10.60%	5.508%
	100.00%		7.934%
			9.730%

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA**

In the Matter of the Application of PacifiCorp (U901E), an Oregon Company, for an Order Authorizing a General Rate Increase Effective January 1, 2019.

Application No. 18-04-002
(Filed April 12, 2018)

And Related Matter.

Investigation 17-04-019

CERTIFICATE OF SERVICE

I hereby certify that I have this day served the following document in A.18-04-002, **SUPPLEMENTAL TESTIMONY OF SHELLEY E. MCCOY**, on all known parties to the service lists for A.18-04-002 and I.17-04-019 by transmitting an e-mail message with the document attached to each person named on the official service list.

(See attached service list for A.18-04-002 and I.17-04-019)

Hard copies of were sent by overnight mail to the following individuals:

- ALJ Eric Wildgrube
- Robert Pocta, California Public Advocate Office

Executed on August 2, 2019, at Portland, Oregon.



Mary Penfield
Regulatory Operations Adviser



California
Public Utilities
Commission



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