

RMP 2014 GRC Filing Requirements

R746-700-22-D.48

Taxes: Income. A list of and provide copies or make available for review, subject to R746-100-16, an appropriate protective order, confidentiality agreement, or other confidentiality protective arrangement, depending on specific content, revenue ruling requests, IRS responses, and correspondence between the utility and the IRS since the filing of the prior rate case.

Response to R746-700-22-D.48

PacifiCorp is categorized as a Large Business and International taxpayer (LB&I) and is subject to continuous examination by the Internal Revenue Service (IRS), meaning that each and every federal income tax return is audited. Accordingly, correspondence between PacifiCorp and the IRS is voluminous and will be made available upon request. In addition, this correspondence is highly confidential in nature. Please contact Dave Taylor at 801-220-2923 to make arrangements.

Notwithstanding the highly confidential nature of correspondence with the IRS, the following provides an update on significant items since the last rate case:

- > Although substantially complete, the exam cycles for the short tax year ended December 31, 2006, and tax years ended December 31, 2007 through December 31, 2009, remain open. In addition, the exam cycle for the tax years ended December 31, 2010 through December 31, 2011, is currently in progress. Since the last rate case, PacifiCorp has settled with the Internal Revenue Service the examination of the tax years ended March 31, 2001 through March 31, 2003 and March 31, 2004 through March 31, 2006.
- > PacifiCorp filed automatic accounting method changes with the IRS September 4, 2012 and December 19, 2013.