

Rule No. 15

Main Extensions  
(Continued)

E. Income Tax Component of Contributions and Advances Provision

1. Contributions in Aid of Construction (CIAC) and Advances for Construction (AIC) shall include, but are not limited to, cash, services, facilities, labor, property, and income taxes thereon provided by a person or agency to the utility. The value of all contributions and advances shall be based on the utility's estimates. Contributions and advances shall consist of two components for the purpose of recording transactions as follows:
  - a. Income Tax Component, and
  - b. The balance of the contribution or advance.
2. Starting from January 1, 2018, the Income Tax Component shall be calculated by multiplying the following tax factors times the taxable portion of the contribution or advance:

		(T)
		(D)
For CIAC	19.60%	(R)
For AIC	20.72%	(R)
3. The tax factors are established by using Method 5 as set forth in Decision No. 87-09-026 in I.86-11-019.
4. The formula to compute Method 5 includes the following factors:
  - a. Corporate tax rate of: 21.00% (R)
  - b. Franchise tax rate of: 8.84% |
  - c. A discount rate of: 7.64% |
  - d. A pre-tax rate of return of: 9.48% (R)
5. The Income Tax Component factor has been derived from the federal and state corporate income tax rates and will remain in effect until changes to those rates would increase or decrease the gross-up rate by five percentage points or more as reflected in Ordering Paragraph No. 7 of I.86-11-019/ D.86-09-026. When and if that occurs, the utility will file an advice letter showing the new rates and cancel out this sheet.

(Continued)

(To be inserted by utility)

Issued by

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The following listed tariff sheets contain all effective rates, rules and regulations affecting the rates and service of the Utility, together with information relating thereto:

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