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SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO § BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE § OF
RATES § ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S TWENTIETH REQUEST FOR INFORMATION
QUESTION NOS. CEP 20-1 THROUGH CEP 20-8

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CEP 20-1:

Reference the response to CEP 17-19 (e):

- a. Is it correct that EPE cannot identify the individuals contacted at the other utilities?
- b. If EPE can identify those individuals, please provide the names qualifications and any notes or records of the conversation not previously produced

RESPONSE:

- a. No.
- b. See CEP 20-1, Attachment 1-Confidential.

Preparer: Ryan Paulk

Title: Director – Support Services

Sponsor: R. Clay Doyle

Title: Vice President – Transmission and
Distribution

EL PASO ELECTRIC COMPANY

SOAH Docket No. 473-21-2606

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CEP's 20th, Q. No. CEP 20-1

Attachment 1

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PUBLIC

CEP 20-1 Attachment 1 is CONFIDENTIAL or HIGHLY SENSITIVE PROTECTED MATERIALS attachment.

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CEP 20-2:

Reference the response to CEP 17-20, attachment 1. Please identify each of the ROW agreements as follows:

- a. Date of agreement
- b. Term
- c. Amount of periodic payment or one-time payment
- d. Area of ROW

RESPONSE:

Please see CEP 20-2, Attachment 1.

Preparer: Aurea Garcia

Title: Supervisor – Land Management

Sponsor: R. Clay Doyle

Title: Vice President – Transmission and
Distribution

EPE Reference #	Payment Term (years)	ROW Agreement Term (years)	Agreement Date	Measurement Type
Bureau of Land Management				
NMNM 0029159	Annual	25	12/12/2006	Acres
NMNM 0029838	Annual	25	12/5/2006	Acres
NMNM 0315763	Annual	30	9/19/2012	Acres
Bureau of Land Management				
AZAR 0010913	5, Lump Sum	Perpetual	3/26/1956	Acres
AZAR 0020548	5, Lump Sum	Perpetual	6/7/1960	Acres
NMNM 0025766	5, Lump Sum	25	12/20/2006	Acres
Bureau of Land Management				
AZAR 0006974	10, Lump Sum	Perpetual	12/15/1954	Acres
NMNM 000794	10, Lump Sum	20	10/26/2018	Acres
NMNM 001604	10, Lump Sum	10	10/26/2018	Acres
NMNM 050852	10, Lump Sum	40	4/13/1983	Acres
NMNM 052995	10, Lump Sum	50	10/27/1983	Acres
NMNM 128691	10, Lump Sum	25	12/31/2012	Acres
Arizona State Land Department				
RW 18-101692-00	Lump sum up front	10	5/30/2016	Have not located to date
BNSF Railway Company				
15-54053	Lump sum up front	25	2/10/2017	Acres
15-54054	Lump sum up front	25	2/10/2017	Acres
Bureau of Land Management				
AZA 029203	Lump sum up front	30	1/1/2020	Acres
NM 124559-01	Lump sum up front	30	1/1/2010	Acres
NMNM 002315	Lump sum up front	30	2/20/2018	Acres
NMNM 012171	Lump sum up front	50	12/12/1973	Acres
NMNM 018156	Lump sum up front	20	7/8/2007	Acres
NMNM 029898	Lump sum up front	25	1/18/2006	Acres
NMNM 030519	Lump sum up front	50	10/27/1983	Acres
NMNM 0554552	Lump sum up front	30	4/3/2018	Acres
NMNM 057058	Lump sum up front	30	1/1/2020	Acres
NMNM 059304	Lump sum up front	30	1/1/2020	Acres
NMNM 077514	Lump sum up front	30	10/1/2018	Acres
NMNM 086758	Lump sum up front	30	8/1/2019	Acres
NMNM 098522	Lump sum up front	25	7/11/1997	Acres
NMNM 110614	Lump sum up front	30	7/23/2001	Acres
NMNM 110615	Lump sum up front	30	7/23/2001	Acres
NMNM 120978	Lump sum up front	Perpetual	5/28/2009	Acres
NMNM 123499	Lump sum up front	30	10/20/2009	Acres
NMNM 129489	Lump sum up front	30	10/26/2018	Acres
NMNM 130431	Lump sum up front	30	12/24/2013	Acres
NMNM 131403	Lump sum up front	30	5/22/2015	Acres
NMNM 137294	Lump sum up front	30	11/30/2018	Acres
NMNM 142358	Lump sum up front	30	4/1/2021	Acres
NMNM 22986	Lump sum up front	30	10/30/1996	Acres
Department of Army - Ft. Bliss Military Reservation				
DACA47-2-67-21	Lump sum up front	50	12/5/1966	Acres
DACA47-2-78-147	Lump sum up front	50	7/31/1978	Acres
DACA47-2-80-27	Lump sum up front	50	12/21/1979	Acres
DACA47-2-83-211	Lump sum up front	50	9/30/1983	Acres
DACA47-2-84-30	Lump sum up front	50	2/11/1986	Acres
DACA47-2-85-16	Lump sum up front	50	8/5/1985	Acres
DACA47-2-94-117	Lump sum up front	55	2/23/1994	Acres
DACA63-2-00-0580	Lump sum up front	50	3/25/1999	Acres
DACA63-2-02-0565	Lump sum up front	50	9/4/2002	Acres
DACA63-2-08-0535	Lump sum up front	50	7/24/2007	Acres
DACA63-2-08-0539	Lump sum up front	25	8/1/2006	Acres
DACA63-2-08-0557	Lump sum up front	50	1/1/2009	Acres
DACA63-2-20-0550	Lump sum up front	25	8/1/2020	Acres
DACA63-2-21-0507	Lump sum up front	25	2/1/2021	Acres
DACA63-2-21-0535	Lump sum up front	25	5/3/2021	Acres
DACA63-2-98-0568	Lump sum up front	50	12/1/1998	Acres
Department of Army - White Sands Missile Military Reservation				
DACA63-2-16-0562	Lump sum up front	25	10/1/2016	Acres
DACA63-2-17-0511	Lump sum up front	25	12/1/2016	Acres

EPE Reference #	Payment Term (years)	ROW Agreement Term (years)	Agreement Date	Measurement Type
Elephant Butte Irrigation District				
87-L-3	Lump sum up front	50	3/4/1987	Acres
EPWID No.1				
L-1848	Lump sum up front	50	5/13/2016	Acres
L-2084	Lump sum up front	50	1/16/2019	Acres
Pueblo of Isleta				
Pueblo of Isleta	Lump sum up front	25	5/17/2017	Acres
State of New Mexico				
R-34921	Lump sum up front	35	2/14/2016	Acres
R-35679	Lump sum up front	35	1/11/2017	Acres
R38415	Lump sum up front	35	4/7/2020	Acres
RW-15973	Lump sum up front	Perpetual	7/8/1964	Acres
RW-17077	Lump sum up front	Perpetual	6/20/1968	Acres
RW-31187	Lump sum up front	35	10/24/2008	Acres
Texas Parks & Wildlife Department				
0619AP1241	Lump sum up front	10	6/24/2019	Acres
0619BP1241	Lump sum up front	10	4/1/2019	Acres
TXGLO				
ME20010081	Lump sum up front	Perpetual	8/1/2001	Acres
ME20150001	Lump sum up front	10	9/1/2014	Acres
ME800121	Lump sum up front	10	6/1/2020	Acres
ME800122	Lump sum up front	10	6/1/2020	Acres
ME830067	Lump sum up front	10	2/1/2013	Acres
ME850158	Lump sum up front	10	9/1/2015	Acres
ME880051	Lump sum up front	10	4/1/2018	Acres
ME980050	Lump sum up front	10	4/1/2018	Acres
ME980075	Lump sum up front	10	7/1/2018	Acres
U.S. Department of Agriculture Forest Service				
Forest 2720 - QRS4071	Lump sum up front	30	1/1/2020	Acres
Forest 2720 - SOP0263	Lump sum up front	20	9/22/2017	Acres
University of Texas System Board of Regents				
8957	Lump sum up front	10	11/1/2015	Acres
8994	Lump sum up front	10	11/1/2015	Acres
16878	Lump sum up front	10	5/1/2020	Acres
16879	Lump sum up front	10	5/1/2020	Acres
16908	Lump sum up front	10	5/1/2020	Acres

EPE Reference #	Payment Term (years)	Measurement Value	Amount of periodic payment or one-time payment	Notes
Bureau of Land Management				
NMNM 0029159	Annual	96.97	\$1,712.05	
NMNM 0029838	Annual	143.59	\$2,534.54	
NMNM 0315763	Annual	201.80	\$13,593.48	
Bureau of Land Management				
AZAR 0010913	5, Lump Sum	211.58	\$171,093.20	
AZAR 0020548	5, Lump Sum	4.30	\$1,300.00	
NMNM 0025766	5, Lump Sum	20.21	\$3,227.70	
Bureau of Land Management				
AZAR 0006974	10, Lump Sum	2.78	\$966.00	
NMNM 000794	10, Lump Sum	225.77	\$102,464.79	
NMNM 001604	10, Lump Sum	267.03	\$71,860.21	
NMNM 050852	10, Lump Sum	994.24	\$206,637.40	
NMNM 052995	10, Lump Sum	20.70	\$3,432.10	
NMNM 128691	10, Lump Sum	220.14	\$15,770.72	
Arizona State Land Department				
RW 18-101692-00	Lump sum up front	Have not located to date	Have not located to date	
BNSF Railway Company				
15-54053	Lump sum up front	0.02	\$3,500.00	
15-54054	Lump sum up front	0.02	\$3,500.00	
Bureau of Land Management				
AZA 029203	Lump sum up front	6.81	\$10,792.77	
NM 124559-01	Lump sum up front	16.28	Have not located to date	Substation lease
NMNM 002315	Lump sum up front	223.00	\$36,638.24	This lease was initially identified as lump sum, but is actually paid once every 10 years.
NMNM 012171	Lump sum up front	37.98	\$7,581.76	
NMNM 018156	Lump sum up front	956.50	\$395,985.33	
NMNM 029898	Lump sum up front	12.53	\$16,851.63	
NMNM 030519	Lump sum up front	17.09	\$6,798.32	
NMNM 0554552	Lump sum up front	34.75	\$55,583.61	
NMNM 057058	Lump sum up front	899.50	\$627,141.30	
NMNM 059304	Lump sum up front	450.05	\$401,250.90	
NMNM 077514	Lump sum up front	749.81	\$356,217.62	
NMNM 086758	Lump sum up front	0.14	\$308.14	
NMNM 098522	Lump sum up front	31.51	\$3,033.59	This lease was initially identified as lump sum, but is actually paid once every 10 years.
NMNM 110614	Lump sum up front	6.53	\$19,560.00	
NMNM 110615	Lump sum up front	16.22	\$18,121.11	
NMNM 120978	Lump sum up front	11.10	\$28,170.73	
NMNM 123499	Lump sum up front	30.95	\$14,594.80	
NMNM 129489	Lump sum up front	504.56	\$350,742.87	
NMNM 130431	Lump sum up front	24.90	WAIVED	
NMNM 131403	Lump sum up front	5.79	\$34,261.58	
NMNM 137294	Lump sum up front	11.85	\$14,782.61	
NMNM 142358	Lump sum up front	1.82	\$3,746.01	
NMNM 22986	Lump sum up front	538.27	Have not located to date	
Department of Army - Ft. Bliss Military Reservation				
DACA47-2-67-21	Lump sum up front	0.05	WAIVED	
DACA47-2-78-147	Lump sum up front	81.84	\$3,440.00	
DACA47-2-80-27	Lump sum up front	1.57	\$2,170.00	
DACA47-2-83-211	Lump sum up front	31.69	\$11,500.00	
DACA47-2-84-30	Lump sum up front	530.47	\$684,500.00	
DACA47-2-85-16	Lump sum up front	316.96	\$107,700.00	
DACA47-2-94-117	Lump sum up front	0.06	WAIVED	
DACA63-2-00-0580	Lump sum up front	6.06	WAIVED	
DACA63-2-02-0565	Lump sum up front	0.71	WAIVED	
DACA63-2-08-0535	Lump sum up front	15.86	\$13,900.00	
DACA63-2-08-0539	Lump sum up front	0.68	\$4,725.00	
DACA63-2-08-0557	Lump sum up front	0.01	\$820.00	
DACA63-2-20-0550	Lump sum up front	9.86	\$47,490.00	
DACA63-2-21-0507	Lump sum up front	175.87	\$446,176.31	
DACA63-2-21-0535	Lump sum up front	4.28	WAIVED	
DACA63-2-98-0568	Lump sum up front	27.27	\$9,000.00	
Department of Army - White Sands Missile Military Reser				
DACA63-2-16-0562	Lump sum up front	4.18	WAIVED	
DACA63-2-17-0511	Lump sum up front	167.20	\$37,340.00	

EPE Reference #	Payment Term (years)	Measurement Value	Amount of periodic payment or one-time payment	Notes
Elephant Butte Irrigation District				
87-L-3	Lump sum up front	0.03	\$316.25	
EPWID No.1				
L-1848	Lump sum up front	0.17	\$35,995.00	
L-2084	Lump sum up front	0.70	\$90,844.00	
Pueblo of Isleta				
Pueblo of Isleta	Lump sum up front	102.25	\$16,500.00	
State of New Mexico				
R-34921	Lump sum up front	38.29	\$40,438.40	
R-35679	Lump sum up front	26.34	\$83,595.86	
R38415	Lump sum up front	21.35	\$7,045.81	
RW-15973	Lump sum up front	4.55	\$45.50	
RW-17077	Lump sum up front	0.91	\$150.00	
RW-31187	Lump sum up front	0.52	\$811.07	
Texas Parks & Wildlife Department				
0619AP1241	Lump sum up front	33.66	\$133,291.50	
0619BP1241	Lump sum up front	0.09	\$242.00	
TXGLO				
ME20010081	Lump sum up front	52.65	\$62,551.80	
ME20150001	Lump sum up front	41.82	\$36,435.30	
ME800121	Lump sum up front	7.83	\$24,475.50	
ME800122	Lump sum up front	5.81	\$29,632.20	
ME830067	Lump sum up front	32.64	\$55,150.40	
ME850158	Lump sum up front	2.16	\$4,177.58	
ME880051	Lump sum up front	6.06	\$10,880.00	
ME980050	Lump sum up front	0.26	\$2,295.00	
ME980075	Lump sum up front	0.93	\$8,946.00	
U.S. Department of Agriculture Forest Service				
Forest 2720 - QRS4071	Lump sum up front	1,015.56	\$532,996.33	
Forest 2720 - SOP0263	Lump sum up front	309.09	\$7,235.54	
University of Texas System Board of Regents				
8957	Lump sum up front	1.55	\$12,000.00	Substation lease
8994	Lump sum up front	54.14	\$128,580.30	
16878	Lump sum up front	1.31	\$4,624.00	
16879	Lump sum up front	6.22	\$21,901.60	
16908	Lump sum up front	1.34	\$4,733.60	

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CEP 20-3:

Reference the response to CEP 17-20, attachment 1. Please explain the headings for each column (i.e., what is meant by "Annual," Five Years," Ten Years," and "To Term."

RESPONSE:

The meanings are as follows:

Annual	Payments under the ROW Agreement are made annually;
Five Years	Payments under the ROW Agreement are made every five years;
Ten Years	Payments under the ROW Agreement are made every ten years;
To Term	Payment under the ROW is made in a single, up-front lump sum. The term is based on contractual date written in the ROW agreement, greater than 10 years.

Preparer: Aurea Garcia

Title: Supervisor – Land Management

Sponsor: R. Clay Doyle

Title: Vice President – Transmission and
Distribution

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QUESTION NOS. CEP 19-1 THROUGH CEP 19-32

CEP 20-4. Reference the response to CEP 17-20 (a):

- a. Please produce all documents upon which Mr. Hancock or Mr. Doyle relied for the conclusion that the negotiations with the Isleta Pueblo did not include an annual payment option.
- b. Please produce all documents upon which Mr. Hancock or Mr. Doyle relied for the conclusion that annual payments would have resulted in a higher total payment and provide the basis for the calculation of the payment.
- c. Please produce all documents upon which Mr. Hancock or Mr. Doyle relied for the conclusion that ratepayers would neither benefit from, nor be harmed, by an upfront payment.
- d. Please produce all documents upon which Mr. Hancock or Mr. Doyle relied for the conclusion that the shareholders did not have a benefit from an upfront payment.
- e. Please identify the total return to shareholders from the rate base treatment requested by EPE in this case and over the life of the Right of Way agreement.
- f. Please provide all calculations made by Mr. Hancock for his conclusion that the single upfront payment does not have more value to shareholders than annual payments.
- g. Please produce all documents upon which Mr. Hancock or Mr. Doyle relied for the conclusion that the standard utility industry payment practice for transmission right-of-way agreements is a lump-sum, upfront payment.

RESPONSE:

- a. Please see Mr. Doyle's rebuttal testimony Exhibit RCD – 2R CONFIDENTIAL Documents Exchanged with the Isleta Pueblo Regarding ROW Renewal. Specifically pages 17, 23, 24, and 25 of 27.

From the beginning of negotiations between EPE and the Isleta Pueblo over the ROW in December of 2016 until a final agreement was reached May of 2017, only a lump sum upfront payment was discussed by both parties as the expected form of payment for the final agreement.

- b. See the documents referenced in part a. EPE did not receive any offers for annual payments. The conclusion was based on the reasonable expectation that the Isleta Pueblo would have required annual payments to reflect the time value of money.
- c. See the documents referenced in part a. EPE did not receive any offers for annual payments. The conclusion was based on the reasonable expectation that if annualized, the ROW payments would be valued by the Isleta to account for the time value of money.
- d. Reference is made to the response to CEP 17-20. EPE has not conducted a specific analysis of benefits from an upfront payment. The conclusion was based on the reasonable expectation that EPE would have invested in other capital investments if it had not invested capital in the Isleta Pueblo right of way.
- e. EPE has not and cannot calculate the total return to shareholders from rate base treatment of the Isleta Pueblo right of way as the future cost of capital and rate base treatment of the investment, which are contested in this case, are unknown.
- f. No calculations were made by Mr. Hancock, because annual payments were not presented as an option to the Company. See 20-4(d) above.
- g. None. The statement was based on Mr. Doyle's lengthy experience dealing with transmission lines including easements and ROW. See EPE's response to CEP 20-2, the vast majority of ROW are based on lump sum payments. However, examples of confirming documents are contained in CEP 20-4 Attachment 1, the second page and page 12, and CEP 20-4, Attachment 2, highlighted in yellow.

Preparer: Larry J. Hancock
R. Clay Doyle

Title: Manager – Plant Accounting
Vice President – Transmission and
Distribution

Sponsor: R. Clay Doyle
Larry J. Hancock

Title: Vice President – Transmission and
Distribution
Manager – Plant Accounting

**Getting Right-of-Way Right:
Landowner Compensation for Electric Power Transmission Rights-of-Way**

Alison Berry

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**Lincoln Institute of Land Policy
Working Paper**

The findings and conclusions of this Working Paper reflect the views of the author(s) and have not been subject to a detailed review by the staff of the Lincoln Institute of Land Policy.

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Abstract

In January 2013, the Lincoln Institute of Land Policy, Sonoran Institute, Headwaters Economics and the Western Governors' Association convened a workshop focusing on landowner compensation for electric power transmission (transmission) rights-of-way. In particular, participants focused on viable alternatives to the standard one-time, up-front payment for an easement, which is problematic from both landowner and developer perspectives. For landowners, there are many situations in which a one-time payment does not seem to be adequate compensation for the ongoing impacts of the transmission line on their property. Developers have a vested interest in meeting landowners' needs in order to keep within project timelines and budgets, all while meeting extensive state and federal permitting requirements.

Workshop participants identified several alternative approaches for further study. For example, alternative compensation schemes including annual payments or royalty payments merited much discussion. There was also interest in new approaches to landowner negotiations, including working with landowner alliances, engaging landowners early, and incorporating landowner input into the siting process. The Western Governors' Association transmission siting task force will pursue additional research into these alternatives.

About the Author

Alison Berry is the Energy and Economics Specialist at the Sonoran Institute, where her work focuses on land use issues in a changing West. Prior to joining Sonoran, she was a Research Fellow at the Property and Environment Research Center, with a concentration on natural resource economics, forestry, and public land management. She holds a bachelor's degree in biology from the University of Vermont and a master's degree in forestry from the University of Montana. Her work has been published in the *Wall Street Journal*, the *Journal of Forestry*, and the *Western Journal of Applied Forestry*, among others.

Acknowledgements: The Rights-of-Way Workshop was convened by the Western Governors' Association, Headwaters Economics, the Sonoran Institute, and the Lincoln Institute of Land Policy. Julia Haggerty, Research Analyst at Headwaters Economics, assisted with compiling and editing portions of this workshop summary

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Getting Right-of-Way Right: Landowner Compensation for Electric Power Transmission Rights-of-Way

Introduction

As the U.S. population grows, we need new ways to meet growing demands for energy. While energy conservation, efficiency and on-site energy generation can address some of the issues associated with U.S. energy needs, there is also a need for large-scale energy generation. These large-scale facilities require power lines to move energy to population centers. In particular, some of the best locations for renewable energy generation—tapping into wind, solar and geothermal power sources—are far away from the areas with the greatest demand for energy. The existing electric transmission system requires updates and expansion in order to efficiently deliver electricity to meet growing needs.

In the western United States, many proposed new transmission lines extend over hundreds of miles, cross multiple states, and affect a diverse set of communities and individuals. Among the planning and siting challenges associated with effective engagement of these diverse stakeholders are those involving compensation to landowners and communities. Skepticism on the part of “pass-through” communities and property owners that local economic benefits outweigh the costs can frustrate effective project planning. Some stakeholders are actively seeking new models of revenue generation for landowners and communities, which may or may not be realistic for project developers and existing business models.

In response to this issue, the Western Governors’ Association, the Sonoran Institute, Headwaters Economics, and the Lincoln Institute of Land Policy convened a workshop with landowners, utilities, merchant developers, elected officials and agency representatives. Panel presentations focused on right-of-way negotiations and landowner and community impact mitigation, based on past experiences, prior research, and approaches used in other transmission and linear infrastructure projects. Through group discussions including both panelists and workshop attendees, participants identified the most promising approaches and explored what, if any, policy actions are needed to facilitate such approaches.

Discussions of alternative approaches to landowner compensation centered primarily on two options: annual payments as either a lease or as a lump sum amortized over a period of time; and royalty payments based either on revenues generated or energy transmitted. Workshop participants identified a need for more information about the constraints and concerns associated with the implementation of these approaches.

Discussion groups also emphasized the value in exploring creative ways of engaging with landowners beyond the right-of-way payment per se—for example, negotiating with groups of landowners, involving landowners in the siting process, and engaging landowners early.

This working paper follows the format of the discussions at the workshop, beginning with background on landowner compensation for transmission rights-of-way, including information on property appraisal, followed by a description of landowner and developer perspectives. Examples of alternative approaches to the issue of landowner compensation for transmission rights-of-way will be outlined and discussed. Finally, there is a summary of group discussions which identified the most promising approaches as well as additional research and analysis needs.

Landowner Negotiations for Electric Power Transmission Rights-of-Way

There is no standard system for landowner negotiations for electric power transmission (transmission) rights-of-way; each case is handled on an individual basis and is subject to a range of different factors. For example, projects fall under various state and local regulations, and each transmission developer has different policies as to how they handle landowner negotiations.

Projects involving federal agencies must conform to the federal property acquisition guidelines of the Uniform Relocation Assistance and Real Property Acquisition Act of 1970. Among other things, this Act requires a written offer, an appraisal in conformance with certain federal standards, and negotiations conducted in a non-coercive manner. In addition, Department of Justice title standards require a permanent land right for transmission projects involving federal agencies. Because federal funding comes from appropriations, federal agencies are only able to offer a one-time payment—they cannot promise annual payments over an indefinite period of time.¹

Although each negotiation is slightly different, the process more or less conforms to a set pattern, beginning after the project developer has received a certificate of need or similar approval from a state-level regulator. In some cases, developers must also secure route permits before landowner negotiations can begin. After the necessary certificates and permits are in place, the process generally follows these steps (Idaho Power 2009, Public Service Commission of Wisconsin 2011, and CapX2020 2012):

1. Title Research—The project developer researches public records to determine who holds title on all lands involved in the project.
2. Initial Landowner Contact—The developer contacts each property owner to inform them of the project and to describe the need for the line. The landowner can provide input regarding the project and their property.
3. Surveying and Staking—The project developer seeks permission to access properties along the proposed route for preliminary surveys, and possibly for soil boring. After the design of the line is completed, survey crews will identify the line's centerline and the location for each pole, using surveying stakes. This allows landowners to review the

¹ Personal communication with Steve Webber, Lands Team Lead, Natural Resources Office, Western Area Power Administration. December 12, 2012.

location of the line and structures prior to entering into easement negotiations. The project developer will discuss any issues or concerns with landowners.

4. Document Preparation—the developer prepares all documents needed to complete transactions, such as easements, option agreements, or purchase agreements, and clearing and construction access notices.
5. Appraisal—the developer works with a qualified appraiser to develop a compensation payment for each easement. The landowner may be present at the appraisal to identify important property features and uses that affect the fair market value of the easement.
6. Negotiated Easement—the developer meets with each landowner to present and discuss maps showing the location of the easement and the line route across the landowner's parcel. The developer makes an offer of compensation for the easement. The landowner would retain title to the land and may continue to use the property in ways that are compatible with the transmission line. The developer works with the landowner to answer questions and resolve concerns. The landowner is allowed a reasonable amount of time in which to consider the transaction.
7. Acquisition by Eminent Domain—if a negotiated settlement cannot be reached, some developers may pursue acquisition by eminent domain (condemnation). This process begins when the developer files a petition to the district court. The landowner is served a copy of the petition and notice of the court hearing. The developer and the landowner may present their cases to the court, including independent appraisals. The court will decide whether the easement will be granted, and what amount constitutes just compensation. If the easement is granted, the developer pays the decided amount for the easement, and construction may begin after a designated amount of time.
8. Construction—The developer discusses the construction schedule with the landowner, and arranges access to the easement for construction of the transmission line.
9. Restoration, Operation and Maintenance—After construction the developer is generally responsible for restoration and cleanup of the transmission right-of-way, as well as ongoing maintenance throughout the life of the transmission line.

The Appraisal Process

Appraisal is an essential component of the negotiation process. Generally, appraisers determine the current value of the property, and the value of the property with the transmission line on it—the difference between the two is the value of the easement. A fundamental principle is that the compensation is based on what the owner has lost, rather than the value to the utility or the value of the new use.

Although this is a simple concept, in reality, the appraisal process can become complicated. To begin with, property values both before and after the construction of a transmission line may be

disputed—landowners often value their property in ways that may not be accounted for in standard appraisal practices.

In addition, while it is logical that transmission lines would have negative impacts on property values, many studies have been unable to quantify this phenomenon. Some studies have found that transmission lines do not always impact property values (Furby et al. 1988). Other studies have found that transmission lines decrease property values in some cases, but only by a very small amount (Chalmers and Voorvaart 2009, Chalmers 2012). Similar results have been found for other linear infrastructure, like pipelines (Lang and Smith 1998).

Nevertheless, appraisers generally use standard methods to arrive at a positive value for the easement. Developers typically offer a percentage—for example 80 or 90 percent—of the value of the easement. Because the landowner retains ownership of the easement, and can still carry out certain land uses—like grazing or farming—many landowners are willing to accept less than the full value of the easement property.

In other cases landowners require additional compensation. For example, landowners often have emotional attachments to their property that are not recognized in the appraisal process. Landowners may feel the impacts to views are not adequately compensated. Transmission lines can interfere with agricultural practices such as precision agriculture, aerial spraying, or irrigation, among others. In some cases, state siting regulations require the mitigation of impacts to particular land uses, but landowners may feel compensation is not adequate.

In some of these cases, developers may be willing to offer full market value—or even more. Because right-of-way costs are a relatively minor component of total project costs for new transmission lines, developers sometimes have the flexibility to offer additional compensation to landowners in order to keep projects moving forward and on schedule (Rocky Mountain Farmers Union 2013, Mason and Curry 2012).

Developers can also offer additional non-monetary adjustments that may help arrive at a negotiated settlement. For example, it might be possible to slightly adjust the location of structures in order to lessen impacts to viewsheds, agriculture or other land uses. Or, developers can help landowners by building, modifying, or removing fences, gates, ditches, or other features on the property.

Most developers try to be creative and flexible in order to achieve successful negotiations rather than having to pursue condemnation. For example, the Western Area Power Administration has condemnation rates as low as three percent, and the Bonneville Power Administration as low as 1.5 percent.² Not all of these cases represent an inability to reach a negotiated easement; some are due to a lack of clear title to the land.

² Personal communication with Steve Webber, Lands Team Lead, Natural Resources Office, Western Area Power Administration. December 12, 2012, and presentation by Marian Wolcott, Bonneville Power Administration, at “Getting Rights-of-way Right,” Scottsdale, Arizona, January 15, 2013.

Landowner Perspectives

This overview was followed by panel presentations representing stakeholder perspectives on rights-of-way. Landowner interests were discussed by representatives from the Montana Cattlemens' Association, Northern Plains Resource Council, Rocky Mountain Farmers Union, and Cornerstone Energy Solutions.

The process of negotiating a right-of-way can be frustrating and intimidating for landowners. Since initial contact between developers and landowners generally does not occur until after a certificate of need (or similar permit) is granted, landowners can feel left out of the early stages of the decision-making process. The impression that the route has already been decided often gives landowners a sense of powerlessness. Moreover, landowners can feel overwhelmed as individuals entering into negotiations with large development companies, particularly when there is the potential for condemnation (Rocky Mountain Farmers Union 2013).

Confusion about the specific impacts to property values resulting from property lines contributes to landowner frustration. Property owners tend to fear a larger degree of impact on property values from a powerline than what has been documented in appraisal studies (Chalmers and Voorvaart 2009, Chalmers 2012, Furby et al. 1988). Furthermore, neighboring property owners often feel that they should be compensated for viewshed impacts to their property as well, but there is little precedence for this practice (Furby et al. 1988).

To many landowners, a one-time, upfront payment does not seem like just compensation for an easement (Keyes and Fox and Aspen Environmental Group 2012, and Rocky Mountain Farmers Union 2013). For example, farmers who must take land out of production as a result of a transmission tower on their property will likely face a loss of income every year that the tower remains in place. In many cases, this will affect not only the current landowners, but potentially future generations if property is passed on to heirs.

Ongoing operational costs resulting from transmission infrastructure could include impediments to aerial spraying, precision agriculture, or irrigation equipment. Many landowners feel that an annual payment would better compensate the added costs and lost revenue associated with infrastructure on their property. Alternatively, they may ask for per-pole payments for the actual area taken out of production by transmission towers (Rocky Mountain Farmers Union 2013).

The Rocky Mountain Farmers Union (2013) has found that many landowners feel that energy generation infrastructure is much better compensated than transmission infrastructure. Landowners that allow wind turbines or solar arrays on their land generally receive annual payments, either based on the amount of energy generated or the amount of revenue earned by the energy developer. In comparison, compensation for transmission can seem inadequate, especially since those energy generation facilities rely on the transmission in order to be operational.

The landowner panel suggested several alternative approaches to landowner compensation for transmission rights-of-way. These included alternative compensation schemes such as royalty

payments and fee purchase—particularly for smaller parcels. In some cases, landowners felt that developers should pay for impacts across the entire parcel, not just on the easement property.

Landowners were also interested in changes to the negotiation process, noting that it is critical to establish a good relationship in the initial contact between developers and landowners. Under current practices, landowners often are contacted by several different individuals throughout the negotiation process, including right-of-way agents, surveyors, appraisers, as well as the project developer. There is a strong preference for establishing a relationship between landowners and one individual in order to foster trust and facilitate the entire negotiation process. Another alternative approach to negotiation included landowner alliances, where landowners negotiate as a group. These alternative strategies will be discussed in greater detail in subsequent sections of this paper.

Developer Perspectives

Next, representatives from public and investor-owned utilities including Northwestern Energy, Idaho Power Company, Southern California Edison, and the Bonneville Power Administration shared their views on landowner compensation for transmission rights-of-way at the workshop. This panel was complemented by perspectives from merchant developers (i.e., non-utility developers) and a public service commissioner.

Many of the panelists observed the constraints imposed on them by federal and state law, as well as issues with budgets and timelines. Developers also asked for better coordination between federal and state agencies, particularly in streamlining the permitting process. Some panelists also noted the need for better coordination amongst developers working within the region. Finally, developers cited a lack of up-to-date information about the impacts of transmission lines on property values, particularly for western markets.

The developers' panel discussed alternative approaches to landowner negotiations that have helped move projects forward. For example, engaging landowners early in the planning and pre-planning phases can be critical in garnering landowner support. Negotiating with landowners as a group has also been a successful approach in avoiding condemnation and streamlining the negotiation process. Some developers have worked with a group of stakeholders, such as landowners, environmental groups, and agency representatives, outside of development of any particular project. Although it might take a bit more time in the beginning, cultivating relationships with landowners early on can save time and money for developers in the long-run.

Although all transmission developers have many of the same constraints and concerns, there are some differences between merchant developers and utilities. Financing can be a difficult issue for merchant developers, who take on considerable risk in developing new transmission lines, since project costs must be covered by future revenues. In contrast, utilities' transmission projects, after approval by public service commissions, are guaranteed cost recovery. Utility projects are not entirely risk-free; utilities must carry project costs while rate cases are being decided, but the risks are not the same as those faced by merchant developers.

Table 1 summarizes the concerns, constraints, and possible solutions noted by various panelists on the landowner and developer panels.

Table 1: Summary of Concerns, Constraints and Solutions

	Concerns and Constraints	Solutions
Landowners	• Compensation not commensurate with perceived impacts • Concerns about the numerous property use impacts • Cost of legal challenges • Impact to future value, especially to heirs • Interrupted relationships, lack of continuity in negotiations post-construction • Lack of trust • Limited influence in route selection • Threat of eminent domain • Varied priorities amongst landowners	• Amortized payments • Compensation for time invested in right-of-way negotiations • Co-ownership of transmission lines • Damage payments • Negotiate in detail on construction and operation and maintenance issues • Opportunities to negotiate as a group • Royalties
Utilities	• Capitalized vs. annual expenses • Cost recovery stipulations for rate-based projects • Internal utility processes regarding capital expenditure and time of licensing • Effects of other transmission projects and the political environment • Lengthy permitting time frame vs. short acquisition period • Long-term certainty of access roads • Standard procedures limit payment to a percent of fair market value • State eminent domain status • Tightening regulations from FERC and others • Uniform Relocation Assistance and Real Property Acquisitions Act (1970)	• Create choices for landowners • Cultivate relationships with landowners prior to mapping a corridor • Early right-of-way title research • Fee purchase for small properties • In kind services • More empirical information on the value of impacts • Remove legal cost burdens for property owners in tort situations • Rethink and revise timeframes
Merchant Developers	• Finance options preclude royalties • Have to offer competitive project price	• Initiate positive conversations with groups outside of specific projects • Long period of relationship building prior to project announcement • Research and document finance institutional barriers • Voluntary submission to regulatory processes

Alternative Approaches

The standard procedure for landowner compensation for transmission rights-of-way is a one-time, lump sum payment for the easement. Developers and landowners have discussed many alternative approaches, including annual payments (lump sum amortized over a period of years), annual payment for the term of an easement (similar to a lease arrangement), or royalties based on revenue generated or energy transmitted. In practice, however, only few projects have incorporated these alternative approaches. A few examples of these alternative payment methodologies are highlighted below.

Damage Payments and Pole Payments—Montana Alberta Tie Line

The Montana-Alberta Tie Line (MATL) is a 214-mile, 300 megawatt transmission project running from Lethbridge, Alberta to Great Falls, Montana. MATL transmits wind energy generated in both the U.S. and Canada. Construction of the Montana portion of the line was completed in 2012, and the Alberta portion is currently in the development phase. The project developers offered landowners affected by the MATL project compensation beyond upfront payments for easements, agreeing to pay for three years of any lost crop production and to make annual pole payments of about \$200 per pole. These payments were more than the industry average, but helped to get resistant landowners on board with the project (Taylor 2011).

Annual Per-pole Payments—Rock Island Clean Line

The Rock Island Clean Line is one of several high-voltage, direct current lines in development by Texas-based Clean Line Energy Partners. The Rock Island line is proposed to run approximately 500 miles from northwest Iowa to communities in Illinois and other states to the east. Right-of-way acquisition for this project is slated to begin in 2014 (Clean Line Energy Partners 2010–2013b).

In an effort to meet landowner needs, Clean Line Energy Partners will offer both easement payments and per-pole payments for its Rock Island project in Illinois. For the per-pole payments, landowners have a choice of a one-time payment (\$6,000/monopole, or \$18,000/lattice), or an annual payment (\$500/monopole/year, or \$1,500/lattice/year). If selected, annual payments will be made as long as structures are on the easement property (Clean Line Energy Partners 2010–2013a).

Landowner Associations—Rocky Mountain Farmers Union

The Rocky Mountain Farmers Union (RMFU) represents family farmers and ranchers in Wyoming, Colorado, and New Mexico. Their Cooperative and Economic Development center works to inform and support energy projects in this region, including work on: wind, solar, and geothermal energy; transmission; and more (Rocky Mountain Farmers Union 2013).

After working for several years to develop a cooperative model for marketing wind resources through landowner associations, RMFU has drafted a proposal to apply the landowner association model to transmission projects. Through a landowner association, many individuals can pool resources and use collective bargaining to negotiate with developers on a level playing

field. This simplifies the negotiation process for developers, who can simply work with the association rather than with each individual landowner. At the same time, it empowers landowners negotiating as a group rather than as individuals (Rocky Mountain Farmers Union 2013).

The proposal for landowner associations for transmission corridors also suggests an alternative compensation method incorporating annual payments rather than a one-time, upfront payment for an easement. According to RMFU, these payments would still be a relatively small portion of total project costs to developers, but would better compensate landowners for the effects of the transmission line on their properties (Rocky Mountain Farmers Union 2013).

Federal Coordination—Rapid Response Team for Transmission

Recognizing the need for better coordination among federal agencies to help facilitate the development of needed transmission infrastructure, President Obama created the Rapid Response Team for Transmission (RRTT) in 2009. This team includes representatives from the Environmental Protection Agency, the Federal Energy Regulatory Commission, the Advisory Council on Historic Preservation, the White House Council on Environmental Quality, and US Departments of Agriculture, Commerce, Defense, Energy, and Interior.

The team has selected seven proposed transmission projects as pilot projects, including five in the Western United States: Gateway West, Boardman-Hemingway, Cascade Crossing, Sunzia, and TransWest Express. The goals are for federal agencies to coordinate permitting processes, apply a uniform and consistent approach, and resolve interagency conflicts on these projects, with an expected outcome of more timely and efficient completion of new transmission lines.

To date, most of the pilot projects are in the process of scoping and drafting environmental impact statements required by the National Environmental Policy Act. Most projects have not received permits from federal or state agencies,³ and it is unclear if RRTT will, in fact, expedite the process of transmission planning, permitting, and construction. However, the RRTT represents the potential for greater collaboration and streamlining of federal processes, which could be an important improvement to the current approach to transmission planning and development.

Buy the Farm Statute—Xcel Energy

Minnesota is the only state in the union with a “buy the farm” statute, which allows eligible landowners to select to have the utility purchase the entire property over which a high voltage transmission line will pass.⁴ At the workshop, representatives from Xcel Energy presented their experiences in working under this statute.

³ Federal Permitting Transmission Tracking System, Online: <http://trackingsystem.nisc-llc.com/etrans/utility/Search.seam>.

⁴ 1977 Minnesota Statute Section 216E.12 Subdivision 4. Available online: <https://www.revisor.mn.gov/statutes/?id=216E.12>.

The law was originally passed in 1977 after a controversial transmission project from North Dakota to Minneapolis aroused significant opposition. Since the law was passed, there have been very few new transmission projects proposed in Minnesota, so the “buy the farm” provision has not been widely used. But new power lines under development as a part of the CapX2020 project have brought new light to the statute. For example, of 150 landowners in Minnesota affected by the Brookings to Hampton transmission line, seven chose the “buy the farm” option.

The courts decide whether the property qualifies for the “buy the farm” option. Eligible properties must be agricultural or residential; commercial or industrial properties do not qualify. Landowners must make a case that the impacts of the powerline are substantial—for example, if the line interferes with agricultural operations or is in the immediate proximity of a residential structure.

In some cases, the “buy the farm” statute can help move transmission projects forward, offering landowners an additional option when faced with the prospect of a power line on their property. On the other hand, the “buy the farm” statute has been difficult to implement, and Xcel Energy has identified issues with accounting and budgeting, equity concerns in rural versus suburban areas, and general interpretation of the intention of the law.

Community Engagement and Undergrounding—Sunrise Powerlink

Representatives from San Diego Gas and Electric and consultants with Aspen Environmental Group, shared the experience of developing the Sunrise Powerlink project in Southern California. The line, which faced numerous permitting challenges, has received considerable interest because the developers built six miles of it underground.

The panelists shared lessons learned, particularly with respect to public engagement, noting the importance of engaging stakeholders early in the pre-planning process in order to gain project support. For example, they raised the possibility of using the NEPA process—which requires public input on the analysis of environmental impacts—to provide better opportunities for landowner outreach.

Royalty Approach—Conerstone

Cornerstone TransCo, LLC uses a royalty approach for landowners on the path of radial transmission lines for wind generation facilities. These are collector systems that connect wind turbines to higher-voltage transmission systems. Cornerstone has had success with the royalty approach in these projects, and has avoided the use of eminent domain entirely.

According to calculations presented at the workshop, even if developers pay royalties, compensation for rights-of-way is a very small portion of total project costs—around one percent. If these costs are passed on to the consumer, it amounts to only 0.00099 cents per kilowatt. This is a low-cost approach that can minimize time, legal fees, and generate landowner support.

Discussion

Working groups were organized to follow up on the issues and possible solutions identified during presentations. Organized to include a variety of perspectives, the groups were charged with prioritizing issues and ideas that the Western Governors Association and the state siting task force might consider exploring in more detail. These were not policy recommendations per se, but ideas that struck a common chord, either because there were obvious gaps in the understanding and interest of different stakeholder groups, or because an idea had merit. Issues prioritized by the groups included areas where better stakeholder education would be helpful and areas where technical research may be in order.

With regard to alternative approaches to landowner compensation for transmission rights-of-way, proposals for royalties or “through-put” payments tied to shipping contracts on transmission lines prompted much discussion. Workshop participants were also interested in annual payments in the form of a lump sum amortized over a number of years, or an annual lease for the easement property. The need for more careful analysis of constraints facing either of these ideas emerged as a priority for further research and education.

In addition, working groups emphasized the value of exploring creative ways to engage landowners beyond the right-of-way payment. Both landowners and developers mentioned the value of negotiating with groups of landowners, involving landowners in the siting process, and engaging landowners early.

The groups recognized a need for specific information that will help in the process of negotiations with landowners. In particular, the group was interested in identifying best practices for running public meetings and for early engagement with landowners.

Participants also requested more empirical information on the impacts of transmission lines on property values. Specifically, there is a need for studies that quantify the value of visual impacts of powerlines, as well as information on the impacts of powerlines in a variety of areas, including agricultural, rural, suburban, and urban areas.

Conclusions

This workshop succeeded in initiating conversations and learning among different stakeholders who are actively involved and affected by transmission development. Many workshop participants, regardless of their background in transmission and utility issues, indicated that they valued the conversations and had learned something new about the right-of-way process. The participants will have an opportunity to provide feedback on key recommendations to the Western Governors Association later this year.

Siting of transmission lines will be an ongoing challenge in the West over the next several decades, as populations grow and demand for energy—particularly renewable energy—increases. Addressing the issues identified in this workshop are a few steps towards meeting future needs for clean energy.

Strategic dissemination of research and information will also be important moving forward. Key information will need to reach landowners, land management agencies, local governments, and transmission developers.

The Western Governors' Association, Headwaters Economics, the Sonoran Institute, and the Lincoln Institute of Land Policy will continue to be engaged in this issue, and can play a role in research and communication. An important first step would be to identify best practices for alternative approaches to compensation for transmission rights of way. State-level facility siting regulations and federal and state permitting processes should incorporate best practices, or at a minimum, communicate alternatives to standard one-time, up-front payments for transmission rights-of-way.

One model should be to incorporate options for alternative approaches to compensation for transmission rights-of-way into the seven pilot projects identified by the Rapid Response Team for Transmission. The Western Governors' Association Transmission Siting Task force and the Rapid Response Team for Transmission are well-suited to facilitate this model.

Meeting future energy needs is a global concern, but the siting of energy infrastructure has significant impacts at the local level. Reconciling local concerns with broader issues is not an easy task. A negotiation process for transmission rights-of-way that results in an acceptable settlement for both landowners and developers is a critical piece of the puzzle.

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Appendix 1

Getting Rights of Way Right

Valley Ho, Scottsdale, AZ

January 15–16, 2013

Sponsored by:

- **Western Governors' Association**
- **Sonoran Institute**
- **Lincoln Institute of Land Policy**
- **Headwaters Economics**

Tuesday, January 15, 2013

12:00 p.m. **Registration Table and Meeting Room Open**

12:30 p.m. **Introductions and Meeting Goals, Kristi Parker Celico, Facilitator, Kearns & West**

Proposed Goals:

- Understand current ROW process, key legal changes, and new compensation models;
- Learn creative new approaches for improving the process from all perspectives; and
- Identify methods for implementing new approaches either by interest group or across groups.

12:45 p.m. **Opening Comments**
Western Governors' Association

1:00 p.m. **Establishing a Common Understanding**

- Dave Ditto, Associated Legal Group, Inc. "The Right of Way Negotiation Process: A Generic Overview"
- Mark Stermitz, Crowley Fleck, PLLP. "Eminent Domain and Impacts on ROW Compensation in the Western States"
- Van Jamison, V. P. Strategic Operations – Gaelectric North America. "Transmission Project Development Finance Models: Implications for ROW Compensation"
- Questions/Discussion

2:30 p.m. **Break**

Panel Discussions: What's working, what's not and suggested changes

2:45p.m. **Landowners Perspective:**

Introduction: Brent Orr, Cornerstone Energy

Panel:

- Northern Plains Resource Council (Invited)
- Bill Midcap, Rocky Mountain Farmers Union
- Errol Rice, Montana Stockgrowers Association
- Lynn Greene – Lucky Corridor (Northern New Mexico)

3:45 p.m. **Developer and Regulatory Perspective:**

Introduction: Pat Asay, Northwestern Energy

Panel:

- Bonneville Power Administration (Invited)
- Doug Dockter, Manager, Delivery Projects, Idaho Power Company
- Carl Borgquist, Grasslands Renewable Energy
- Kelly Kraushaar, Manager, Major Projects & Substation Acquisition
Transmission & Distribution - Real Properties, Southern California Edison
- Jim Tarpey, Colorado PSC

5:15 p.m. **Major ah-ha's and topics of interest to explore tomorrow**

5:30 p.m. **Adjourn Meeting**

5:30 p.m. **No host open bar**

Wednesday, January 16th

- 8:15 a.m. **Continental Breakfast Available**
- 8:30 a.m. **Recent Transmission Projects: ROW and Compensation Strategies**
- Pete McMorris: Principal Right of Way Agent San Diego Gas and Electric Sunrise-Powerlink Project
 - John Lupo: Manager, Siting & Land Rights, Xcel Energy Midwestern Projects
 - Montana-Alberta Tie-Line Project (invited)
- 10:30 a.m. **Break**
- 10:45 a.m. **Small Group Discussions: Moving Forward Collaboratively**
- Identifying and promoting solutions individual sectors can take to ensure better ROW negotiations
 - Developing and implementing policy solutions to improve ROW negotiations
- 12:00 p.m. **Working Lunch**
- 1:15 p.m. **Small Group Discussions Continue**
- 2:15 p.m. **Report Backs and Identification of Next Steps**
- 3:00 p.m. **Adjourn**



Understanding Easements and Rights-of-Way

When talking about building new transmission lines, we refer to routes, corridors, easements and rights-of-way (ROW).

What is the difference between a route and a corridor?

A route is a simple line connecting the starting and ending points of a transmission line and is used in the planning phase of a transmission project. Segments are individual portions of the routes that are numbered sequentially for evaluation purposes. Route segments begin and end where routes intersect. A corridor is an area connecting the starting and ending points of a transmission line. A corridor is used in the certification (or licensing) phase of a transmission project. The boundaries of a corridor disappear after certification is obtained and the right-of-way is acquired.

What is an easement?

An easement consists of permanent property rights allowing a party to use the land or property of another for the purposes defined in the easement.

So if that is an easement, what is a right-of-way?

The right-of-way is the physical land area upon which the facilities (transmission lines, roadways, buildings, etc.) are located. Rights-of-way may be obtained by fee simple title, easements, permits, etc. The land is secured for a specific purpose, such as transmission lines or roadways.

Is there compensation for acquiring an easement from a landowner?

Yes, landowners are paid a fair price for the easement and can continue to use the land for any purpose that does not interfere with the safe operation and maintenance of the transmission lines.

How are landowners paid for an easement?

Landowners are typically given a one-time payment based on fair market value for the easement rights to their land.

When do the rights to an easement end?

Easements are perpetual so they are not subject to termination or expiration. The present and all future owners of the property are bound by the terms of the easement.

What activities are allowed within the easement area?

The land may be used, by the underlying fee owner, for other purposes that do not interfere with the construction, operation or maintenance of the transmission line, such as parking, drainage systems, lawn extensions, trails and paths. Prior written permission from the utility may be required in cases where the proposed use of the land would alter the land where the line is located.

Why are there restrictions on the owner's use of the land?

Some restrictions are necessary within the right-of-way to ensure that Lone Star Transmission can safely and reliably operate and maintain the transmission lines.

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S TWENTIETH REQUEST FOR INFORMATION
QUESTION NOS. CEP 20-1 THROUGH CEP 20-8

CEP 20-5:

For Questions 20-5 through 20-8 Please reference the Rebuttal Testimony of Cynthia Prieto at pages 8-9-10 and 18 relating to Excess Deferred Income Taxes, (EDIT).

EDIT: Please provide the vintage data for the EDIT related to capitalized costs and interest, and for each vintage provide both the tax and financial depreciation or amortization and the related asset lives.

RESPONSE:

The reports available in El Paso Electric Company's ("EPE") software are currently limited to annual amortization reports. As an example, CEP 20-5, Attachment 1, provides the amortization for capitalized costs and interest for each vintage of each tax class of excess ADIT that was amortized for 2019. Basis differences, like capitalized costs and interest, are allocated to each tax class on an annual basis (vintage) and are depreciated for book and tax purposes with the tax class.

Preparer: Tamera Henderson

Title: Manager – Tax

Sponsor: Cynthia S. Prieto

Title: Vice President – Controller

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Jurisdiction: Federal		Grouped By: Total Tax Classes										Total	
Tax Year: 2019		Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	APB11 DFIT Activity	Total	
1987: Distribution NM		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1987: Distribution TX		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1987: Distribution TX		\$0	\$0	\$0	\$0	34,999	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1987: Steam Prod. Four Corners		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1987: Steam Prod. Newman		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1987: Steam Prod. Rio Grande		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1987: Structures		\$0	\$0	\$0	\$0	35,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1987: Transmission		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1988: Distribution NM		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1988: Distribution TX		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1988: Steam Prod. Four Corners		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1988: Steam Prod. Newman		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1988: Steam Prod. Rio Grande		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1988: Transmission		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1989: Distribution NM		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1989: Distribution TX		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1989: Distribution TX Street Lighting		\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1989: Steam Prod. Four Corners		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1989: Transmission		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1990: Distribution NM		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1990: Distribution NM Street Lighting		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1990: Distribution TX		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1990: Distribution TX Street Lighting		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1990: Steam Prod. Four Corners		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0
1990: Steam Prod. Newman		\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188791
\$0	\$0	\$0	188793
\$0	\$0	\$0	188945
\$0	\$0	\$0	188802
\$0	\$0	\$0	188803
\$0	\$0	\$0	188804
\$0	\$0	\$0	188805
\$0	\$0	\$0	188807
\$0	\$0	\$0	188811
\$0	\$0	\$0	188813
\$0	\$0	\$0	188819
\$0	\$0	\$0	188820
\$0	\$0	\$0	188821
\$0	\$0	\$0	188824
\$0	\$0	\$0	188827
\$0	\$0	\$0	188828
\$0	\$0	\$0	187328
\$0	\$0	\$0	188835
\$0	\$0	\$0	188837
\$0	\$0	\$0	188839
\$0	\$0	\$0	187346
\$0	\$0	\$0	188840
\$0	\$0	\$0	187331
\$0	\$0	\$0	188846
\$0	\$0	\$0	188847

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Rate End			
1990: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1990: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Comm. Eq.	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Comp. Eq.	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1991: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188848
\$0	\$0	\$0	188851
\$0	\$0	\$0	188860
\$0	\$0	\$0	188861
\$0	\$0	\$0	188852
\$0	\$0	\$0	187361
\$0	\$0	\$0	188853
\$0	\$0	\$0	187327
\$0	\$0	\$0	188854
\$0	\$0	\$0	188855
\$0	\$0	\$0	188856
\$0	\$0	\$0	188857
\$0	\$0	\$0	188900
\$0	\$0	\$0	188859
\$0	\$0	\$0	188865
\$0	\$0	\$0	188866
\$0	\$0	\$0	187358
\$0	\$0	\$0	188867
\$0	\$0	\$0	187332
\$0	\$0	\$0	188868
\$0	\$0	\$0	188869
\$0	\$0	\$0	188870
\$0	\$0	\$0	188871
\$0	\$0	\$0	188896
\$0	\$0	\$0	188880

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Rate End			
1992: Steam Prod. Newman	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1992: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1993: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Other Prod. Copper	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Steam Prod. Newman	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188881
\$0	\$0	\$0	188882
\$0	\$0	\$0	189574
\$0	\$0	\$0	189576
\$0	\$0	\$0	187362
\$0	\$0	\$0	189577
\$0	\$0	\$0	187326
\$0	\$0	\$0	189578
\$0	\$0	\$0	189579
\$0	\$0	\$0	189580
\$0	\$0	\$0	189581
\$0	\$0	\$0	188901
\$0	\$0	\$0	189594
\$0	\$0	\$0	189596
\$0	\$0	\$0	187357
\$0	\$0	\$0	189597
\$0	\$0	\$0	187333
\$0	\$0	\$0	189598
\$0	\$0	\$0	189599
\$0	\$0	\$0	189600
\$0	\$0	\$0	189601
\$0	\$0	\$0	188895
\$0	\$0	\$0	189609
\$0	\$0	\$0	189610
\$0	\$0	\$0	189611

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Rate End			
1994: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1994: Transmission PV AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Other Prod. Copper	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Steam Prod. Newman	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1995: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Distribution NM DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Distribution TX DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0

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FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	189612
\$0	\$0	\$0	188914
\$0	\$0	\$0	189614
\$0	\$0	\$0	189602
\$0	\$0	\$0	189616
\$0	\$0	\$0	189617
\$0	\$0	\$0	187356
\$0	\$0	\$0	187363
\$0	\$0	\$0	189618
\$0	\$0	\$0	187325
\$0	\$0	\$0	189619
\$0	\$0	\$0	189620
\$0	\$0	\$0	189621
\$0	\$0	\$0	189622
\$0	\$0	\$0	188902
\$0	\$0	\$0	189629
\$0	\$0	\$0	187811
\$0	\$0	\$0	187398
\$0	\$0	\$0	187399
\$0	\$0	\$0	187401
\$0	\$0	\$0	187403
\$0	\$0	\$0	187404
\$0	\$0	\$0	187377
\$0	\$0	\$0	187405
\$0	\$0	\$0	187406

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Rate End			
1996: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Other Prod. Copper	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Other Prod. Copper DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Steam Prod. Newman	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Steam Prod. Newman DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Steam Prod. Rio Grande DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1996: Transmission DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Distribution NM DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Distribution TX DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Nuclear Prod. PV 1 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
1997: Nuclear Prod. PV 2 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187334
\$0	\$0	\$0	187408
\$0	\$0	\$0	187410
\$0	\$0	\$0	187413
\$0	\$0	\$0	187416
\$0	\$0	\$0	187429
\$0	\$0	\$0	187430
\$0	\$0	\$0	187431
\$0	\$0	\$0	187432
\$0	\$0	\$0	187433
\$0	\$0	\$0	187434
\$0	\$0	\$0	187435
\$0	\$0	\$0	187436
\$0	\$0	\$0	187439
\$0	\$0	\$0	187440
\$0	\$0	\$0	187444
\$0	\$0	\$0	187441
\$0	\$0	\$0	187355
\$0	\$0	\$0	187445
\$0	\$0	\$0	187446
\$0	\$0	\$0	187324
\$0	\$0	\$0	187447
\$0	\$0	\$0	187448
\$0	\$0	\$0	187449
\$0	\$0	\$0	187450

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
1997: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Nuclear Prod. PV 3 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Nuclear Prod. PV/WRF AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Other Prod. Copper	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Other Prod. Copper DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Steam Prod. Newman	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Steam Prod. Newman DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Steam Prod. Rio Grande DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Transmission	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Transmission DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Transmission PV AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1997: Transmission PV AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1998: Distribution NM	\$0	\$0	\$0	\$0	34.999	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1998: Distribution NM DI	\$0	\$0	\$0	\$0	35.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1998: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1998: Distribution TX	\$0	\$0	\$0	\$0	35.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1998: Distribution TX DI	\$0	\$0	\$0	\$0	34.999	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1998: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1998: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1998: Nuclear Prod. PV 1 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187451
\$0	\$0	\$0	187452
\$0	\$0	\$0	187453
\$0	\$0	\$0	187454
\$0	\$0	\$0	188904
\$0	\$0	\$0	187465
\$0	\$0	\$0	187466
\$0	\$0	\$0	187467
\$0	\$0	\$0	187468
\$0	\$0	\$0	187469
\$0	\$0	\$0	187470
\$0	\$0	\$0	187471
\$0	\$0	\$0	187472
\$0	\$0	\$0	187475
\$0	\$0	\$0	187476
\$0	\$0	\$0	187455
\$0	\$0	\$0	187456
\$0	\$0	\$0	187479
\$0	\$0	\$0	187480
\$0	\$0	\$0	187378
\$0	\$0	\$0	187481
\$0	\$0	\$0	187482
\$0	\$0	\$0	187335
\$0	\$0	\$0	187483
\$0	\$0	\$0	187484

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes											
Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Provision	
1998: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Nuclear Prod. PV 2 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Nuclear Prod. PV 3 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Nuclear Prod. PV/WRF AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Other Prod. Copper	\$0	\$0	\$0	\$0	35.001	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Steam Prod. Newman DI	\$0	\$0	\$0	\$0	34.999	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Steam Prod. Newman DI	\$0	\$0	\$0	\$0	34.999	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	35.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Steam Prod. Rio Grande DI	\$0	\$0	\$0	\$0	35.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Transmission	\$0	\$0	\$0	\$0	34.999	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Transmission	\$0	\$0	\$0	\$0	34.999	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Transmission DI	\$0	\$0	\$0	\$0	34.997	0.0000	21.000	0.0000	21.000	\$0	\$0
1998: Transmission PV AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1999: Distribution NM	\$0	\$3,938	\$0	\$3,938	35.000	0.0000	21.000	0.0000	21.000	\$0	\$1,378
1999: Distribution NM DI	\$0	\$5,729	\$0	\$5,729	35.000	0.0000	21.000	0.0000	21.000	\$0	\$2,005
1999: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1999: Distribution TX	\$0	\$13,940	\$0	\$13,940	34.999	0.0000	21.000	0.0000	21.000	\$0	\$4,879
1999: Distribution TX DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1999: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1999: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1999: Nuclear Prod. PV 1 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0
1999: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187485
\$0	\$0	\$0	187486
\$0	\$0	\$0	187487
\$0	\$0	\$0	187488
\$0	\$0	\$0	187489
\$0	\$0	\$0	187490
\$0	\$0	\$0	187502
\$0	\$0	\$0	187506
\$0	\$0	\$0	187508
\$0	\$0	\$0	187509
\$0	\$0	\$0	187510
\$0	\$0	\$0	187511
\$0	\$0	\$0	187514
\$0	\$0	\$0	188911
\$0	\$0	\$0	187515
\$0	\$0	\$0	187491
\$827	\$0	\$551	187518
\$1,203	\$0	\$802	187519
\$0	\$0	\$0	187354
\$2,927	\$0	\$1,952	187520
\$0	\$0	\$0	187521
\$0	\$0	\$0	187323
\$0	\$0	\$0	187522
\$0	\$0	\$0	187523
\$0	\$0	\$0	187524

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
1999: Nuclear Prod. PV 2 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1999: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1999: Nuclear Prod. PV 3 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1999: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1999: Nuclear Prod. PV/WRF AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1999: Other Prod. Copper DI	\$0	\$27	\$0	\$27	35.005	0.0000	21.000	0.0000	21.000	\$0	\$9	\$9
1999: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1999: Steam Prod. Newman	\$0	\$43	\$0	\$43	34.999	0.0000	21.000	0.0000	21.000	\$0	\$15	\$15
1999: Steam Prod. Newman DI	\$0	\$12,743	\$0	\$12,743	34.999	0.0000	21.000	0.0000	21.000	\$0	\$4,460	\$4,460
1999: Steam Prod. Rio Grande	\$0	\$6,274	\$0	\$6,274	35.000	0.0000	21.000	0.0000	21.000	\$0	\$2,196	\$2,196
1999: Steam Prod. Rio Grande DI	\$0	(\$636)	\$0	(\$636)	35.000	0.0000	21.000	0.0000	21.000	\$0	(\$223)	(\$223)
1999: Transmission	\$0	\$16,055	\$0	\$16,055	35.000	0.0000	21.000	0.0000	21.000	\$0	\$5,619	\$5,619
1999: Transmission	\$0	\$2,205	\$0	\$2,205	34.999	0.0000	21.000	0.0000	21.000	\$0	\$772	\$772
1999: Transmission DI	\$0	(\$339)	\$0	(\$339)	34.999	0.0000	21.000	0.0000	21.000	\$0	(\$119)	(\$119)
1999: Transmission DI	\$0	\$4,094	\$0	\$4,094	34.999	0.0000	21.000	0.0000	21.000	\$0	\$1,433	\$1,433
1999: Transmission PV AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
1999: Transmission PV AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2000: Distribution NM	\$0	\$16,883	\$0	\$16,883	35.000	0.0000	21.000	0.0000	21.000	\$0	\$5,909	\$5,909
2000: Distribution NM DI	\$0	(\$10,673)	\$0	(\$10,673)	34.999	0.0000	21.000	0.0000	21.000	\$0	(\$3,736)	(\$3,736)
2000: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2000: Distribution TX	\$0	\$21,716	\$0	\$21,716	34.999	0.0000	21.000	0.0000	21.000	\$0	\$7,601	\$7,601
2000: Distribution TX DI	\$0	\$9,026	\$0	\$9,026	34.999	0.0000	21.000	0.0000	21.000	\$0	\$3,159	\$3,159
2000: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2000: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2000: Nuclear Prod. PV 1 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187525
\$0	\$0	\$0	187526
\$0	\$0	\$0	187527
\$0	\$0	\$0	187528
\$0	\$0	\$0	187529
\$6	\$0	\$4	187543
\$0	\$0	\$0	187545
\$9	\$0	\$6	187546
\$2,676	\$0	\$1,784	187547
\$1,318	\$0	\$878	187548
(\$134)	\$0	(\$89)	187549
\$3,372	\$0	\$2,248	187552
\$463	\$0	\$309	188915
(\$71)	\$0	(\$47)	187553
\$860	\$0	\$573	188920
\$0	\$0	\$0	187530
\$0	\$0	\$0	187531
\$3,545	\$0	\$2,364	187557
(\$2,241)	\$0	(\$1,494)	187558
\$0	\$0	\$0	187379
\$4,560	\$0	\$3,040	187559
\$1,896	\$0	\$1,264	187560
\$0	\$0	\$0	187336
\$0	\$0	\$0	187561
\$0	\$0	\$0	187563

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Rate End			
2000: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Nuclear Prod. PV 2 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Nuclear Prod. PV 3 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Nuclear Prod. PV/WRF AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Other Prod. Copper	\$0	\$86	\$0	\$86	35.001	35.015	21.000	35.015	21.000	21.000	\$0	\$30	\$30
2000: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Steam Prod. Newman	\$0	\$12,938	\$0	\$12,938	34.999	34.999	21.000	34.999	21.000	21.000	\$0	\$4,528	\$4,528
2000: Steam Prod. Newman DI	\$0	\$5,693	\$0	\$5,693	35.000	35.000	21.000	35.000	21.000	21.000	\$0	\$1,993	\$1,993
2000: Steam Prod. Rio Grande DI	\$0	\$1,484	\$0	\$1,484	35.000	35.000	21.000	35.000	21.000	21.000	\$0	\$519	\$519
2000: Transmission	\$0	\$19,887	\$0	\$19,887	34.999	35.000	21.000	35.000	21.000	21.000	\$0	\$6,960	\$6,960
2000: Transmission	\$0	\$12,424	\$0	\$12,424	34.999	34.999	21.000	34.999	21.000	21.000	\$0	\$4,348	\$4,348
2000: Transmission DI	\$0	(\$13,841)	\$0	(\$13,841)	34.999	34.999	21.000	34.999	21.000	21.000	\$0	(\$4,845)	(\$4,845)
2000: Transmission DI	\$0	(\$7,501)	\$0	(\$7,501)	35.000	34.999	21.000	34.999	21.000	21.000	\$0	(\$2,625)	(\$2,625)
2000: Transmission PV AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2000: Transmission PV AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2001: Distribution NM	\$0	\$13,256	\$0	\$13,256	35.000	35.000	21.000	35.000	21.000	21.000	\$0	\$4,640	\$4,640
2001: Distribution NM DI	\$0	(\$5,074)	\$0	(\$5,074)	34.999	34.999	21.000	34.999	21.000	21.000	\$0	(\$1,776)	(\$1,776)
2001: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2001: Distribution TX	\$0	\$31,752	\$0	\$31,752	34.999	34.999	21.000	34.999	21.000	21.000	\$0	\$11,113	\$11,113
2001: Distribution TX DI	\$0	\$8,884	\$0	\$8,884	34.999	35.000	21.000	35.000	21.000	21.000	\$0	\$3,109	\$3,109
2001: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0
2001: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187564
\$0	\$0	\$0	187565
\$0	\$0	\$0	187562
\$0	\$0	\$0	187566
\$0	\$0	\$0	187567
\$0	\$0	\$0	187568
\$0	\$0	\$0	188905
\$18	\$0	\$12	187580
\$0	\$0	\$0	187584
\$2,717	\$0	\$1,811	187585
\$1,196	\$0	\$797	187587
\$312	\$0	\$208	187589
\$4,176	\$0	\$2,784	187591
\$2,609	\$0	\$1,739	188910
(\$2,907)	\$0	(\$1,938)	187592
(\$1,575)	\$0	(\$1,050)	188893
\$0	\$0	\$0	187569
\$0	\$0	\$0	187570
\$2,784	\$0	\$1,856	187596
(\$1,065)	\$0	(\$710)	187597
\$0	\$0	\$0	187353
\$6,668	\$0	\$4,445	187598
\$1,866	\$0	\$1,244	187599
\$0	\$0	\$0	187322
\$0	\$0	\$0	187602

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
2001: Nuclear Prod. PV 1 AZ DI	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Nuclear Prod. PV 2 AZ DI	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Nuclear Prod. PV 3 AZ DI	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Nuclear Prod. PV/WRF AZ DI	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Other Prod. Copper	\$0	\$1,684	\$0	\$1,684	35,000	35,000	21,000	\$0	\$590	\$590
2001: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Steam Prod. Newman	\$0	\$48,839	\$0	\$48,839	34,999	34,999	21,000	\$0	\$17,094	\$17,094
2001: Steam Prod. Newman DI	\$0	(\$20,800)	\$0	(\$20,800)	35,000	35,000	21,000	\$0	(\$7,280)	(\$7,280)
2001: Steam Prod. Rio Grande	\$0	\$15,636	\$0	\$15,636	34,999	34,999	21,000	\$0	\$5,473	\$5,473
2001: Steam Prod. Rio Grande DI	\$0	(\$9,317)	\$0	(\$9,317)	35,000	34,999	21,000	\$0	(\$3,261)	(\$3,261)
2001: Transmission	\$0	\$1,613	\$0	\$1,613	34,999	34,999	21,000	\$0	\$565	\$565
2001: Transmission DI	\$0	\$637	\$0	\$637	34,999	34,999	21,000	\$0	\$223	\$223
2001: Transmission PV AZ DI	\$0	\$1,312	\$0	\$1,312	34,999	34,999	21,000	\$0	\$459	\$459
2001: Wind Prod. Hueco TX	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2001: Wind Prod. Hueco TX DI	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2002: Distribution NM	\$0	\$8,558	\$0	\$8,558	35,000	34,999	21,000	\$0	\$2,995	\$2,995
2002: Distribution NM DI	\$0	(\$365)	\$0	(\$365)	34,999	35,000	21,000	\$0	(\$128)	(\$128)
2002: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2002: Distribution TX	\$0	\$26,280	\$0	\$26,280	35,000	34,999	21,000	\$0	\$9,198	\$9,198
2002: Distribution TX DI	\$0	\$14,998	\$0	\$14,998	34,999	35,000	21,000	\$0	\$5,249	\$5,249

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187603
\$0	\$0	\$0	187604
\$0	\$0	\$0	187605
\$0	\$0	\$0	187606
\$0	\$0	\$0	187607
\$0	\$0	\$0	187608
\$0	\$0	\$0	187609
\$0	\$0	\$0	188892
\$354	\$0	\$236	187621
\$0	\$0	\$0	187624
\$0	\$0	\$0	187625
\$10,256	\$0	\$6,837	187626
(\$4,368)	\$0	(\$2,912)	187627
\$3,284	\$0	\$2,189	187628
(\$1,957)	\$0	(\$1,304)	187629
\$339	\$0	\$226	187632
\$134	\$0	\$89	187633
\$275	\$0	\$184	187611
\$0	\$0	\$0	187612
\$0	\$0	\$0	187613
\$1,797	\$0	\$1,198	187636
(\$77)	\$0	(\$51)	187637
\$0	\$0	\$0	187380
\$5,519	\$0	\$3,679	187638
\$3,150	\$0	\$2,100	187639

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2002: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV 1 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV 2 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV 3 AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV/WRF AZ DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Other Prod. Copper	\$0	\$3	\$0	\$3	35.073	35.109	21.000		21.000	\$0	\$1	\$1
2002: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002: Steam Prod. Newman	\$0	\$33	\$0	\$33	34.995	35.000	21.000		21.000	\$0	\$12	\$12
2002: Steam Prod. Rio Grande	\$0	\$2,495	\$0	\$2,495	34.999	34.999	21.000		21.000	\$0	\$873	\$873
2002: Steam Prod. Rio Grande DI	\$0	(\$2,551)	\$0	(\$2,551)	35.000	35.000	21.000		21.000	\$0	(\$893)	(\$893)
2002: Transmission	\$0	\$14,101	\$0	\$14,101	35.000	34.999	21.000		21.000	\$0	\$4,935	\$4,935
2002: Transmission DI	\$0	\$19,754	\$0	\$19,754	34.999	34.999	21.000		21.000	\$0	\$6,914	\$6,914
2002: Transmission PV AZ DI	\$0	\$2,006	\$0	\$2,006	34.999	35.000	21.000		21.000	\$0	\$702	\$702
2002: Wind Prod. Hueco TX	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	0.0000	21.000	\$0	\$0	\$0
2002 30%: Distribution NM	\$0	\$2,700	\$0	\$2,700	35.000	35.000	21.000		21.000	\$0	\$945	\$945
2002 30%: Distribution NM	\$0	\$900	\$0	\$900	35.000	35.000	21.000		21.000	\$0	\$315	\$315
2002 30%: Distribution NM DI	\$0	\$3,002	\$0	\$3,002	35.000	35.000	21.000		21.000	\$0	\$1,051	\$1,051
2002 30%: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000		21.000	\$0	\$0	\$0
2002 30%: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000		21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187337
\$0	\$0	\$0	187642
\$0	\$0	\$0	187643
\$0	\$0	\$0	187644
\$0	\$0	\$0	187645
\$0	\$0	\$0	187646
\$0	\$0	\$0	187647
\$0	\$0	\$0	187648
\$0	\$0	\$0	187649
\$0	\$0	\$0	188906
\$1	\$0	\$0	187665
\$0	\$0	\$0	189118
\$0	\$0	\$0	189119
\$7	\$0	\$5	189120
\$524	\$0	\$349	189121
(\$536)	\$0	(\$357)	189122
\$2,961	\$0	\$1,974	189125
\$4,148	\$0	\$2,766	189126
\$421	\$0	\$281	187652
\$0	\$0	\$0	187654
\$567	\$0	\$378	189342
\$189	\$0	\$126	189343
\$630	\$0	\$420	189344
\$0	\$0	\$0	187349
\$0	\$0	\$0	187384

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
2002 30%: Distribution TX	\$0	\$7,561	\$0	\$7,561	35,000	35,000	21,000	\$0	\$2,646	\$2,646
2002 30%: Distribution TX DI	\$0	\$13,378	\$0	\$13,378	34,999	34,999	21,000	\$0	\$4,682	\$4,682
2002 30%: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0,000	0,000	21,000	\$0	\$0	\$0
2002 30%: Other Prod. Copper	\$0	\$426	\$0	\$426	35,000	35,000	21,000	\$0	\$149	\$149
2002 30%: Other Prod. Copper DI	\$0	(\$330)	\$0	(\$330)	34,999	34,999	21,000	\$0	(\$115)	(\$115)
2002 30%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21,000	0,000	21,000	\$0	\$0	\$0
2002 30%: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21,000	0,000	21,000	\$0	\$0	\$0
2002 30%: Steam Prod. Newman	\$0	\$136	\$0	\$136	35,000	35,000	21,000	\$0	\$48	\$48
2002 30%: Steam Prod. Newman DI	\$0	\$795	\$0	\$795	34,999	34,999	21,000	\$0	\$278	\$278
2002 30%: Steam Prod. Rio Grande	\$0	\$1,935	\$0	\$1,935	34,999	34,999	21,000	\$0	\$677	\$677
2002 30%: Steam Prod. Rio Grande DI	\$0	(\$1,648)	\$0	(\$1,648)	35,000	34,999	21,000	\$0	(\$577)	(\$577)
2002 30%: Transmission	\$0	\$837	\$0	\$837	35,000	35,000	21,000	\$0	\$293	\$293
2002 30%: Transmission DI	\$0	\$313	\$0	\$313	34,999	34,999	21,000	\$0	\$109	\$109
2003: Distribution NM	\$0	\$56,750	\$0	\$56,750	35,000	35,000	21,000	\$0	\$19,863	\$19,863
2003: Distribution NM DI	\$0	(\$54,362)	\$0	(\$54,362)	35,000	34,999	21,000	\$0	(\$19,027)	(\$19,027)
2003: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21,000	0,000	21,000	\$0	\$0	\$0
2003: Distribution TX	\$0	\$209,696	\$0	\$209,696	34,999	34,999	21,000	\$0	\$73,393	\$73,393
2003: Distribution TX DI	\$0	(\$200,525)	\$0	(\$200,525)	35,000	35,000	21,000	\$0	(\$70,184)	(\$70,184)
2003: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21,000	0,000	21,000	\$0	\$0	\$0
2003: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	34,999	0,000	21,000	\$0	\$0	\$0
2003: Nuclear Prod. PV 1 AZ DI	\$0	\$0	\$0	\$0	34,999	0,000	21,000	\$0	\$0	\$0
2003: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	34,999	0,000	21,000	\$0	\$0	\$0
2003: Nuclear Prod. PV 2 AZ DI	\$0	\$0	\$0	\$0	35,000	0,000	21,000	\$0	\$0	\$0
2003: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	34,999	0,000	21,000	\$0	\$0	\$0
2003: Nuclear Prod. PV 3 AZ DI	\$0	\$0	\$0	\$0	35,001	0,000	21,000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$1,588	\$0	\$1,059	189345
\$2,809	\$0	\$1,873	189346
\$0	\$0	\$0	187319
\$89	\$0	\$60	189365
(\$69)	\$0	(\$46)	189366
\$0	\$0	\$0	189368
\$0	\$0	\$0	189369
\$29	\$0	\$19	189370
\$167	\$0	\$111	189371
\$406	\$0	\$271	189372
(\$346)	\$0	(\$231)	189373
\$176	\$0	\$117	189374
\$66	\$0	\$44	189375
\$11,918	\$0	\$7,945	189127
\$11,416)	\$0	(\$7,611)	189128
\$0	\$0	\$0	187352
\$44,036	\$0	\$29,357	189130
\$42,110)	\$0	(\$28,073)	189131
\$0	\$0	\$0	187318
\$0	\$0	\$0	189134
\$0	\$0	\$0	189135
\$0	\$0	\$0	189138
\$0	\$0	\$0	189139
\$0	\$0	\$0	189141
\$0	\$0	\$0	189142

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
2003: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	34,999	0.0000	21,000	\$0	\$0	\$0
2003: Nuclear Prod. PV/WRF AZ DI	\$0	\$0	\$0	\$0	35,000	0.0000	21,000	\$0	\$0	\$0
2003: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$0	\$0	\$0	34,998	0.0000	21,000	\$0	\$0	\$0
2003: Other Prod. Copper	\$0	\$14	\$0	\$14	35,011	35,022	21,000	\$0	\$5	\$5
2003: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2003: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2003: Steam Prod. Newman	\$0	\$5,361	\$0	\$5,361	35,000	35,000	21,000	\$0	\$1,876	\$1,876
2003: Steam Prod. Rio Grande	\$0	\$214	\$0	\$214	34,999	34,999	21,000	\$0	\$75	\$75
2003: Transmission	\$0	\$60,332	\$0	\$60,332	35,000	35,000	21,000	\$0	\$21,116	\$21,116
2003: Transmission DI	\$0	\$1,540	\$0	\$1,540	35,000	35,000	21,000	\$0	\$539	\$539
2003: Transmission DI	\$0	(\$58,071)	\$0	(\$58,071)	34,999	35,000	21,000	\$0	(\$20,325)	(\$20,325)
2003: Transmission PV AZ DI	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2003 30%: Distribution NM	\$0	\$24,999	\$0	\$24,999	34,999	34,999	21,000	\$0	\$8,750	\$8,750
2003 30%: Distribution NM DI	\$0	(\$21,644)	\$0	(\$21,644)	34,999	34,999	21,000	\$0	(\$7,575)	(\$7,575)
2003 30%: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0
2003 30%: Distribution TX	\$0	\$61,977	\$0	\$61,977	35,000	35,000	21,000	\$0	\$21,692	\$21,692
2003 30%: Distribution TX DI	\$0	(\$52,543)	\$0	(\$52,543)	34,999	34,999	21,000	\$0	(\$18,390)	(\$18,390)
2003 30%: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0
2003 30%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	34,999	0.0000	21,000	\$0	\$0	\$0
2003 30%: Nuclear Prod. PV 1 AZ DI	\$0	\$0	\$0	\$0	34,998	0.0000	21,000	\$0	\$0	\$0
2003 30%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	34,999	0.0000	21,000	\$0	\$0	\$0
2003 30%: Nuclear Prod. PV 2 AZ DI	\$0	\$0	\$0	\$0	34,993	0.0000	21,000	\$0	\$0	\$0
2003 30%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	34,997	0.0000	21,000	\$0	\$0	\$0
2003 30%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	34,999	0.0000	21,000	\$0	\$0	\$0
2003 30%: Nuclear Prod. PV/WRF AZ DI	\$0	\$0	\$0	\$0	35,000	0.0000	21,000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	189144
\$0	\$0	\$0	189145
\$0	\$0	\$0	188891
\$3	\$0	\$2	189162
\$0	\$0	\$0	189165
\$0	\$0	\$0	189166
\$1,126	\$0	\$751	189167
\$45	\$0	\$30	189168
\$12,670	\$0	\$8,446	189172
\$323	\$0	\$216	188921
\$12,195)	\$0	(\$8,130)	189173
\$0	\$0	\$0	189148
\$5,250	\$0	\$3,500	189376
(\$4,545)	\$0	(\$3,030)	189380
\$0	\$0	\$0	187348
\$13,015	\$0	\$8,677	189383
\$11,034)	\$0	(\$7,356)	189384
\$0	\$0	\$0	187341
\$0	\$0	\$0	189389
\$0	\$0	\$0	189390
\$0	\$0	\$0	189391
\$0	\$0	\$0	189392
\$0	\$0	\$0	189393
\$0	\$0	\$0	189394
\$0	\$0	\$0	189395

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2003 30%: Other Prod. Copper	\$0	\$4	\$0	\$4	34.960	34.915	21.000	21.000	\$0	\$0	\$1	\$1
2003 30%: Other Prod. Copper DI	\$0	(\$4)	\$0	(\$4)	35.071	35.070	21.000	21.000	\$0	\$0	(\$1)	(\$1)
2003 30%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	21.000	\$0	\$0	\$0	\$0
2003 30%: Steam Prod. Four Corners DI	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	21.000	\$0	\$0	\$0	\$0
2003 30%: Steam Prod. Newman	\$0	\$7,850	\$0	\$7,850	34.999	34.999	21.000	21.000	\$0	\$0	\$2,748	\$2,748
2003 30%: Steam Prod. Newman DI	\$0	(\$2,725)	\$0	(\$2,725)	35.000	35.000	21.000	21.000	\$0	\$0	(\$954)	(\$954)
2003 30%: Steam Prod. Rio Grande	\$0	\$1,332	\$0	\$1,332	34.999	34.999	21.000	21.000	\$0	\$0	\$466	\$466
2003 30%: Transmission	\$0	\$361	\$0	\$361	35.000	34.999	21.000	21.000	\$0	\$0	\$127	\$127
2003 30%: Transmission	\$0	\$3,972	\$0	\$3,972	34.999	34.999	21.000	21.000	\$0	\$0	\$1,390	\$1,390
2003 30%: Transmission DI	\$0	(\$6,986)	\$0	(\$6,986)	34.999	34.999	21.000	21.000	\$0	\$0	(\$2,445)	(\$2,445)
2003 30%: Transmission PV AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	21.000	\$0	\$0	\$0	\$0
2003 50%: Distribution NM	\$0	\$515	\$0	\$515	35.000	35.000	21.000	21.000	\$0	\$0	\$180	\$180
2003 50%: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	21.000	\$0	\$0	\$0	\$0
2003 50%: Distribution TX	\$0	\$1,208	\$0	\$1,208	34.999	34.999	21.000	21.000	\$0	\$0	\$423	\$423
2003 50%: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	21.000	\$0	\$0	\$0	\$0
2003 50%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	34.995	0.0000	21.000	21.000	\$0	\$0	\$0	\$0
2003 50%: Steam Prod. Newman	\$0	\$137	\$0	\$137	34.999	34.998	21.000	21.000	\$0	\$0	\$48	\$48
2003 50%: Steam Prod. Rio Grande	\$0	\$93	\$0	\$93	35.002	35.002	21.000	21.000	\$0	\$0	\$33	\$33
2003 50%: Transmission	\$0	(\$92)	\$0	(\$92)	35.000	35.001	21.000	21.000	\$0	\$0	(\$32)	(\$32)
2004: Distribution NM	\$0	\$48,265	\$0	\$48,265	35.000	35.000	21.000	21.000	\$0	\$0	\$16,893	\$16,893
2004: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	21.000	\$0	\$0	\$0	\$0
2004: Distribution TX	\$0	\$52,823	\$0	\$52,823	34.999	34.999	21.000	21.000	\$0	\$0	\$18,488	\$18,488
2004: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	21.000	\$0	\$0	\$0	\$0
2004: Nuclear Prod. PV 1 AZ	\$0	\$554	\$0	\$554	35.000	0.0000	21.000	21.000	\$0	\$0	\$194	\$194
2004: Nuclear Prod. PV 2 AZ	\$0	\$2,235	\$0	\$2,235	34.999	0.0000	21.000	21.000	\$0	\$0	\$782	\$782

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$1	\$0	\$1	189411
(\$1)	\$0	(\$1)	189412
\$0	\$0	\$0	189415
\$0	\$0	\$0	189416
\$1,649	\$0	\$1,099	189417
(\$572)	\$0	(\$382)	189418
\$280	\$0	\$187	189420
\$76	\$0	\$51	188907
\$834	\$0	\$556	189422
(\$1,467)	\$0	(\$978)	189423
\$0	\$0	\$0	189396
\$108	\$0	\$72	189430
\$0	\$0	\$0	187385
\$254	\$0	\$169	189433
\$0	\$0	\$0	187317
\$0	\$0	\$0	189436
\$29	\$0	\$19	189443
\$20	\$0	\$13	189445
(\$19)	\$0	(\$13)	189447
\$10,136	\$0	\$6,757	189177
\$0	\$0	\$0	187381
\$11,093	\$0	\$7,395	189182
\$0	\$0	\$0	187338
\$116	\$0	\$78	189185
\$469	\$0	\$313	189187

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes												
Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	APB11 Activity	Total DFIT Activity	
2004: Nuclear Prod. PV 3 AZ	\$0	\$1,050	\$0	\$1,050	34,999	0.0000	21.000	\$0	\$368	\$368	\$368	
2004: Nuclear Prod. PV/WRF AZ	\$0	\$3,103	\$0	\$3,103	35.000	0.0000	21.000	\$0	\$1,086	\$1,086	\$1,086	
2004: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$1,401	\$0	\$1,401	34,999	0.0000	21.000	\$0	\$490	\$490	\$490	
2004: Other Prod. Copper	\$0	\$90	\$0	\$90	34,999	34,999	21.000	\$0	\$31	\$31	\$31	
2004: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2004: Steam Prod. Newman	\$0	\$2,153	\$0	\$2,153	34,999	34,999	21.000	\$0	\$754	\$754	\$754	
2004: Steam Prod. Rio Grande	\$0	\$1,633	\$0	\$1,633	35.000	35.000	21.000	\$0	\$572	\$572	\$572	
2004: Transmission	\$0	\$18,561	\$0	\$18,561	34,999	34,999	21.000	\$0	\$6,497	\$6,497	\$6,497	
2004: Transmission PV AZ	\$0	\$366	\$0	\$366	35.000	35.000	21.000	\$0	\$128	\$128	\$128	
2004 30%: Distribution NM	\$0	\$2,992	\$0	\$2,992	35.000	35.000	21.000	\$0	\$1,047	\$1,047	\$1,047	
2004 30%: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2004 30%: Distribution TX	\$0	\$9,616	\$0	\$9,616	34,999	34,999	21.000	\$0	\$3,366	\$3,366	\$3,366	
2004 30%: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2004 30%: Nuclear Prod. PV 1 AZ	\$0	\$36	\$0	\$36	34,999	0.0000	21.000	\$0	\$12	\$12	\$12	
2004 30%: Nuclear Prod. PV 2 AZ	\$0	\$739	\$0	\$739	34,999	0.0000	21.000	\$0	\$259	\$259	\$259	
2004 30%: Nuclear Prod. PV 3 AZ	\$0	\$117	\$0	\$117	35,001	0.0000	21.000	\$0	\$41	\$41	\$41	
2004 30%: Nuclear Prod. PV/WRF AZ	\$0	\$643	\$0	\$643	34,999	0.0000	21.000	\$0	\$225	\$225	\$225	
2004 30%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2004 30%: Steam Prod. Newman	\$0	\$12,023	\$0	\$12,023	35.000	35.000	21.000	\$0	\$4,208	\$4,208	\$4,208	
2004 30%: Steam Prod. Rio Grande	\$0	\$2,686	\$0	\$2,686	34,999	35.000	21.000	\$0	\$940	\$940	\$940	
2004 30%: Transmission	\$0	\$2,682	\$0	\$2,682	34,999	34,999	21.000	\$0	\$939	\$939	\$939	
2004 30%: Transmission PV AZ	\$0	\$296	\$0	\$296	34,999	34,999	21.000	\$0	\$103	\$103	\$103	
2004 50%: Distribution NM	\$0	\$5,199	\$0	\$5,199	34,999	34,999	21.000	\$0	\$1,820	\$1,820	\$1,820	
2004 50%: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2004 50%: Distribution TX	\$0	\$8,937	\$0	\$8,937	35.000	35.000	21.000	\$0	\$3,128	\$3,128	\$3,128	

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FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$221	\$0	\$147	189188
\$652	\$0	\$434	189189
\$294	\$0	\$196	188903
\$19	\$0	\$13	189200
\$0	\$0	\$0	189203
\$452	\$0	\$301	189205
\$343	\$0	\$229	189206
\$3,898	\$0	\$2,599	189210
\$77	\$0	\$51	189191
\$628	\$0	\$419	189452
\$0	\$0	\$0	187345
\$2,019	\$0	\$1,346	189453
\$0	\$0	\$0	187342
\$7	\$0	\$5	189454
\$155	\$0	\$103	189455
\$25	\$0	\$16	189456
\$135	\$0	\$90	189457
\$0	\$0	\$0	189463
\$2,525	\$0	\$1,683	189464
\$564	\$0	\$376	189466
\$563	\$0	\$376	189467
\$62	\$0	\$41	189458
\$1,092	\$0	\$728	189471
\$0	\$0	\$0	187386
\$1,877	\$0	\$1,251	189472

12/16/2021 at 5:51 pm

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2004 50%: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2004 50%: Nuclear Prod. PV 1 AZ	\$0	\$65	\$0	\$65	34.998	0.0000	0.0000	0.0000	21.000	\$0	\$23	\$23
2004 50%: Nuclear Prod. PV 2 AZ	\$0	\$1,352	\$0	\$1,352	35.000	0.0000	0.0000	0.0000	21.000	\$0	\$473	\$473
2004 50%: Nuclear Prod. PV 3 AZ	\$0	\$214	\$0	\$214	35.000	0.0000	0.0000	0.0000	21.000	\$0	\$75	\$75
2004 50%: Nuclear Prod. PV/WRF AZ	\$0	\$1,176	\$0	\$1,176	34.999	0.0000	0.0000	0.0000	21.000	\$0	\$412	\$412
2004 50%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2004 50%: Steam Prod. Newman	\$0	\$463	\$0	\$463	34.999	34.999	34.999	34.999	21.000	\$0	\$162	\$162
2004 50%: Steam Prod. Rio Grande	\$0	\$3,474	\$0	\$3,474	35.000	35.000	35.000	35.000	21.000	\$0	\$1,216	\$1,216
2004 50%: Transmission	\$0	\$4,807	\$0	\$4,807	35.000	35.000	35.000	35.000	21.000	\$0	\$1,683	\$1,683
2005: Distribution NM	\$0	\$2,518	\$0	\$2,518	35.000	34.999	35.000	34.999	21.000	\$0	\$881	\$881
2005: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2005: Distribution TX	\$0	\$30,293	\$0	\$30,293	35.000	35.000	35.000	35.000	21.000	\$0	\$10,602	\$10,602
2005: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2005: Nuclear Prod. PV 1 AZ	\$0	\$18,447	\$0	\$18,447	34.999	34.999	34.999	34.999	21.000	\$0	\$6,457	\$6,457
2005: Nuclear Prod. PV 2 AZ	\$0	\$49,880	\$0	\$49,880	34.999	34.999	34.999	34.999	21.000	\$0	\$17,458	\$17,458
2005: Nuclear Prod. PV 3 AZ	\$0	\$15,359	\$0	\$15,359	34.999	34.999	34.999	34.999	21.000	\$0	\$5,376	\$5,376
2005: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	35.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2005: Nuclear Prod. PV/WRF AZ Intangibles	\$0	\$16,321	\$0	\$16,321	34.999	35.000	35.000	35.000	21.000	\$0	\$5,712	\$5,712
2005: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2005: Steam Prod. Newman	\$0	\$4,715	\$0	\$4,715	34.999	34.999	34.999	34.999	21.000	\$0	\$1,650	\$1,650
2005: Transmission	\$0	\$2,403	\$0	\$2,403	34.999	34.999	34.999	34.999	21.000	\$0	\$841	\$841
2005: Wind Prod. Hueco TX	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2006: Distribution NM	\$0	\$7,355	\$0	\$7,355	35.000	35.000	35.000	35.000	21.000	\$0	\$2,574	\$2,574
2006: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2006: Distribution TX	\$0	\$67,360	\$0	\$67,360	35.000	35.000	35.000	35.000	21.000	\$0	\$23,576	\$23,576

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187316
\$14	\$0	\$9	189475
\$284	\$0	\$189	189476
\$45	\$0	\$30	189477
\$247	\$0	\$165	189478
\$0	\$0	\$0	189485
\$97	\$0	\$65	189486
\$730	\$0	\$486	187668
\$1,010	\$0	\$673	187669
\$529	\$0	\$353	189215
\$0	\$0	\$0	187351
\$6,361	\$0	\$4,241	189217
\$0	\$0	\$0	187321
\$3,874	\$0	\$2,583	189221
\$10,475	\$0	\$6,983	189222
\$3,225	\$0	\$2,150	189223
\$0	\$0	\$0	189224
\$3,427	\$0	\$2,285	188890
\$0	\$0	\$0	189233
\$990	\$0	\$660	189234
\$505	\$0	\$336	189237
\$0	\$0	\$0	189228
\$1,545	\$0	\$1,030	189240
\$0	\$0	\$0	187382
\$14,146	\$0	\$9,430	189242

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2006: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2006: Nuclear Prod. PV 1 AZ	\$0	\$28,689	\$0	\$28,689	35,000	35,000	21,000	35,000	21,000	\$0	\$10,041	\$10,041
2006: Nuclear Prod. PV 2 AZ	\$0	\$5,789	\$0	\$5,789	34,999	34,999	21,000	34,999	21,000	\$0	\$2,026	\$2,026
2006: Nuclear Prod. PV 3 AZ	\$0	\$13,802	\$0	\$13,802	35,000	35,000	21,000	35,000	21,000	\$0	\$4,831	\$4,831
2006: Nuclear Prod. PV/WRF AZ	\$0	\$39,775	\$0	\$39,775	35,000	35,000	21,000	35,000	21,000	\$0	\$13,921	\$13,921
2006: Software PV 1 AZ	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2006: Software PV/WRF AZ	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2006: Steam Prod. Four Corners	\$0	\$47	\$0	\$47	34,999	35,001	21,000	35,001	21,000	\$0	\$16	\$16
2006: Steam Prod. Newman	\$0	\$3,807	\$0	\$3,807	35,000	34,999	21,000	34,999	21,000	\$0	\$1,333	\$1,333
2006: Steam Prod. Rio Grande	\$0	\$8,848	\$0	\$8,848	34,999	34,999	21,000	34,999	21,000	\$0	\$3,097	\$3,097
2006: Transmission	\$0	\$5,789	\$0	\$5,789	34,999	34,999	21,000	34,999	21,000	\$0	\$2,026	\$2,026
2006: Wind Prod. Hueco TX	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2007: Distribution NM	\$0	\$90,844	\$0	\$90,844	35,000	35,000	21,000	35,000	21,000	\$0	\$31,795	\$31,795
2007: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2007: Distribution TX	\$0	\$175,971	\$0	\$175,971	35,000	35,000	21,000	35,000	21,000	\$0	\$61,590	\$61,590
2007: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2007: Nuclear Prod. PV 1 AZ	\$0	\$18,559	\$0	\$18,559	34,999	34,999	21,000	34,999	21,000	\$0	\$6,496	\$6,496
2007: Nuclear Prod. PV 2 AZ	\$0	\$10,738	\$0	\$10,738	35,000	34,999	21,000	34,999	21,000	\$0	\$3,758	\$3,758
2007: Nuclear Prod. PV 3 AZ	\$0	\$30,630	\$0	\$30,630	35,000	35,000	21,000	35,000	21,000	\$0	\$10,720	\$10,720
2007: Nuclear Prod. PV/WRF AZ	\$0	\$24,305	\$0	\$24,305	34,999	35,000	21,000	35,000	21,000	\$0	\$8,507	\$8,507
2007: Other Prod. Copper	\$0	\$45	\$0	\$45	35,000	35,000	21,000	35,000	21,000	\$0	\$16	\$16
2007: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2007: Steam Prod. Newman	\$0	\$10,999	\$0	\$10,999	34,999	34,999	21,000	34,999	21,000	\$0	\$3,850	\$3,850
2007: Steam Prod. Rio Grande	\$0	\$870	\$0	\$870	34,999	34,999	21,000	34,999	21,000	\$0	\$305	\$305
2007: Transmission	\$0	\$1,937	\$0	\$1,937	34,999	34,999	21,000	34,999	21,000	\$0	\$678	\$678

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187339
\$6,025	\$0	\$4,016	189246
\$1,216	\$0	\$810	189247
\$2,898	\$0	\$1,932	189248
\$8,353	\$0	\$5,568	189249
\$0	\$0	\$0	189251
\$0	\$0	\$0	189252
\$10	\$0	\$7	189264
\$800	\$0	\$533	189265
\$1,858	\$0	\$1,239	189267
\$1,216	\$0	\$810	189269
\$0	\$0	\$0	189256
\$19,077	\$0	\$12,718	189272
\$0	\$0	\$0	187350
\$36,954	\$0	\$24,636	189273
\$0	\$0	\$0	187320
\$3,897	\$0	\$2,598	189275
\$2,255	\$0	\$1,503	189276
\$6,432	\$0	\$4,288	189277
\$5,104	\$0	\$3,403	189278
\$9	\$0	\$6	189294
\$0	\$0	\$0	189297
\$2,310	\$0	\$1,540	189295
\$183	\$0	\$122	189299
\$407	\$0	\$271	188917

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2007: Transmission	\$0	\$27,711	\$0	\$27,711	34.999	34.999	21.000	21.000	\$0	\$9,699	\$9,699	\$0
2007: Transmission PV AZ	\$0	\$0	\$0	\$0	21.000	0.000	21.000	21.000	\$0	\$0	\$0	\$0
2008: Distribution NM	\$0	\$43,079	\$0	\$43,079	35.000	35.000	21.000	21.000	\$0	\$15,078	\$15,078	\$0
2008: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	21.000	0.000	21.000	21.000	\$0	\$0	\$0	\$0
2008: Distribution TX	\$0	\$75,688	\$0	\$75,688	35.000	35.000	21.000	21.000	\$0	\$26,491	\$26,491	\$0
2008: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	21.000	0.000	21.000	21.000	\$0	\$0	\$0	\$0
2008: Nuclear Prod. PV 1 AZ	\$0	\$14,217	\$0	\$14,217	34.999	34.999	21.000	21.000	\$0	\$4,976	\$4,976	\$0
2008: Nuclear Prod. PV 2 AZ	\$0	\$13,422	\$0	\$13,422	34.999	34.999	21.000	21.000	\$0	\$4,698	\$4,698	\$0
2008: Nuclear Prod. PV 3 AZ	\$0	\$106,925	\$0	\$106,925	35.000	35.000	21.000	21.000	\$0	\$37,424	\$37,424	\$0
2008: Nuclear Prod. PV/WRF AZ	\$0	\$52,868	\$0	\$52,868	35.000	34.999	21.000	21.000	\$0	\$18,504	\$18,504	\$0
2008: Other Prod. Copper	\$0	\$919	\$0	\$919	35.000	35.000	21.000	21.000	\$0	\$322	\$322	\$0
2008: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.000	21.000	21.000	\$0	\$0	\$0	\$0
2008: Steam Prod. Newman	\$0	\$3,707	\$0	\$3,707	35.000	35.000	21.000	21.000	\$0	\$1,297	\$1,297	\$0
2008: Steam Prod. Rio Grande	\$0	\$2,073	\$0	\$2,073	34.999	34.999	21.000	21.000	\$0	\$726	\$726	\$0
2008: Transmission	\$0	\$17,694	\$0	\$17,694	34.999	34.999	21.000	21.000	\$0	\$6,193	\$6,193	\$0
2008: Transmission	\$0	\$1,799	\$0	\$1,799	35.000	34.999	21.000	21.000	\$0	\$630	\$630	\$0
2008: Transmission PV AZ	\$0	\$354	\$0	\$354	35.000	35.000	21.000	21.000	\$0	\$124	\$124	\$0
2009: Distribution NM	\$0	\$37,043	\$0	\$37,043	34.999	35.000	21.000	21.000	\$0	\$12,965	\$12,965	\$0
2009: Distribution TX	\$0	\$113,722	\$0	\$113,722	35.000	35.000	21.000	21.000	\$0	\$39,803	\$39,803	\$0
2009: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.000	0.000	21.000	21.000	\$0	\$0	\$0	\$0
2009: Generation Retirement 481a	\$0	\$0	\$0	\$0	0.000	0.000	21.000	21.000	\$0	\$0	\$0	\$0
2009: Nuclear Prod. PV 1 AZ	\$0	\$580	\$0	\$580	34.999	34.999	21.000	21.000	\$0	\$203	\$203	\$0
2009: Nuclear Prod. PV 2 AZ	\$0	\$42	\$0	\$42	35.000	34.996	21.000	21.000	\$0	\$15	\$15	\$0
2009: Nuclear Prod. PV 3 AZ	\$0	\$912	\$0	\$912	35.000	35.000	21.000	21.000	\$0	\$319	\$319	\$0
2009: Nuclear Prod. PV/WRF AZ	\$0	\$77,793	\$0	\$77,793	35.000	35.000	21.000	21.000	\$0	\$27,228	\$27,228	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$5,819	\$0	\$3,879	189301
\$0	\$0	\$0	189284
\$9,047	\$0	\$6,031	189303
\$0	\$0	\$0	187383
\$15,894	\$0	\$10,596	189304
\$0	\$0	\$0	187340
\$2,986	\$0	\$1,990	189305
\$2,819	\$0	\$1,879	189306
\$22,454	\$0	\$14,969	189307
\$11,102	\$0	\$7,402	189308
\$193	\$0	\$129	189325
\$0	\$0	\$0	189331
\$778	\$0	\$519	189332
\$435	\$0	\$290	189334
\$3,716	\$0	\$2,477	188918
\$378	\$0	\$252	189338
\$74	\$0	\$50	189313
\$7,779	\$0	\$5,186	188965
\$23,882	\$0	\$15,921	188966
\$0	\$0	\$0	187329
\$0	\$0	\$0	188112
\$122	\$0	\$81	188967
\$9	\$0	\$6	188968
\$191	\$0	\$128	188969
\$16,337	\$0	\$10,891	188970

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
2009: Other Prod. Copper	\$0	\$55	\$0	\$55	35.000	34.999	21.000	\$0	\$19	\$19
2009: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2009: Steam Prod. Newman	\$0	\$261,962	\$0	\$261,962	35.000	35.000	21.000	\$0	\$91,687	\$91,687
2009: Steam Prod. Rio Grande	\$0	\$550	\$0	\$550	35.000	35.000	21.000	\$0	\$193	\$193
2009: TD Retirement 481a	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2009: Transmission	\$0	\$475	\$0	\$475	34.999	34.999	21.000	\$0	\$166	\$166
2009: Transmission AIP	\$0	\$216	\$0	\$216	35.000	35.000	21.000	\$0	\$75	\$75
2009 50%: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2009 50%: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2009 50%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2009 50%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2010: Distribution NM	\$0	(\$321)	\$0	(\$321)	34.999	34.999	21.000	\$0	(\$112)	(\$112)
2010: Distribution TX	\$0	\$2,539	\$0	\$2,539	35.000	35.000	21.000	\$0	\$889	\$889
2010: Nuclear Prod. PV 1 AZ	\$0	\$16,558	\$0	\$16,558	34.999	34.999	21.000	\$0	\$5,795	\$5,795
2010: Nuclear Prod. PV 2 AZ	\$0	\$26,303	\$0	\$26,303	35.000	34.999	21.000	\$0	\$9,206	\$9,206
2010: Nuclear Prod. PV 3 AZ	\$0	\$22,914	\$0	\$22,914	34.999	34.999	21.000	\$0	\$8,020	\$8,020
2010: Nuclear Prod. PV/WRF AZ	\$0	\$1,816	\$0	\$1,816	35.000	35.000	21.000	\$0	\$636	\$636
2010: Other Prod. Copper	\$0	\$30	\$0	\$30	34.996	34.997	21.000	\$0	\$11	\$11
2010: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	35.078	35.403	21.000	\$0	\$0	\$0
2010: Steam Prod. Newman	\$0	\$2,065	\$0	\$2,065	34.999	35.000	21.000	\$0	\$723	\$723
2010: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2010: Transmission	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2010: Transmission PV AZ	\$0	\$287	\$0	\$287	35.000	35.000	21.000	\$0	\$100	\$100
2010 100%: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2010 100%: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$12	\$0	\$8	188990
\$0	\$0	\$0	188993
\$55,012	\$0	\$36,675	188994
\$116	\$0	\$77	188996
\$0	\$0	\$0	188113
\$100	\$0	\$66	189005
\$45	\$0	\$30	188999
\$0	\$0	\$0	187274
\$0	\$0	\$0	187330
\$0	\$0	\$0	187276
\$0	\$0	\$0	187277
(\$67)	\$0	(\$45)	187387
\$533	\$0	\$356	187388
\$3,477	\$0	\$2,318	187389
\$5,524	\$0	\$3,682	187390
\$4,812	\$0	\$3,208	187391
\$381	\$0	\$254	187392
\$6	\$0	\$4	188009
\$0	\$0	\$0	188011
\$434	\$0	\$289	188012
\$0	\$0	\$0	188013
\$0	\$0	\$0	188017
\$60	\$0	\$40	187397
\$0	\$0	\$0	188068
\$0	\$0	\$0	188070

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2010 100%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Steam Prod. Newman	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Transmission	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 100%: Transmission PV AZ	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 50%: Distribution NM	\$0	\$10,638	\$0	\$10,638	35,000	34,999	21,000	34,999	21,000	\$0	\$3,723	\$3,723
2010 50%: Distribution TX	\$0	\$97,524	\$0	\$97,524	35,000	35,000	21,000	35,000	21,000	\$0	\$34,133	\$34,133
2010 50%: Nuclear Prod. PV 1 AZ	\$0	\$35,615	\$0	\$35,615	35,000	35,000	21,000	35,000	21,000	\$0	\$12,465	\$12,465
2010 50%: Nuclear Prod. PV 2 AZ	\$0	\$36,749	\$0	\$36,749	34,999	35,000	21,000	35,000	21,000	\$0	\$12,862	\$12,862
2010 50%: Nuclear Prod. PV 3 AZ	\$0	\$14,760	\$0	\$14,760	34,999	34,999	21,000	34,999	21,000	\$0	\$5,166	\$5,166
2010 50%: Nuclear Prod. PV/WRF AZ	\$0	\$31,340	\$0	\$31,340	35,000	35,000	21,000	35,000	21,000	\$0	\$10,969	\$10,969
2010 50%: Steam Prod. Four Corners	\$0	\$1	\$0	\$1	35,006	35,062	21,000	35,062	21,000	\$0	\$0	\$0
2010 50%: Steam Prod. Newman	\$0	\$2,254	\$0	\$2,254	34,999	34,999	21,000	34,999	21,000	\$0	\$789	\$789
2010 50%: Steam Prod. Rio Grande	\$0	\$439	\$0	\$439	35,000	34,999	21,000	34,999	21,000	\$0	\$154	\$154
2010 50%: Transmission	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	21,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2010 50%: Transmission PV AZ	\$0	\$7	\$0	\$7	34,978	34,960	21,000	34,960	21,000	\$0	\$2	\$2
2011: Distribution NM	\$0	(\$774)	\$0	(\$774)	35,000	35,000	21,000	35,000	21,000	\$0	(\$271)	(\$271)
2011: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	35,000	0,000	21,000	0,000	21,000	\$0	\$0	\$0
2011: Distribution TX	\$0	\$4,893	\$0	\$4,893	35,000	34,999	21,000	34,999	21,000	\$0	\$1,713	\$1,713

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188071
\$0	\$0	\$0	188072
\$0	\$0	\$0	188069
\$0	\$0	\$0	188073
\$0	\$0	\$0	188093
\$0	\$0	\$0	188094
\$0	\$0	\$0	188095
\$0	\$0	\$0	188099
\$0	\$0	\$0	188080
\$0	\$0	\$0	188078
\$2,234	\$0	\$1,489	188027
\$20,480	\$0	\$13,653	188028
\$7,479	\$0	\$4,986	188029
\$7,717	\$0	\$5,145	188030
\$3,100	\$0	\$2,066	188031
\$6,581	\$0	\$4,388	188032
\$0	\$0	\$0	188052
\$473	\$0	\$316	188053
\$92	\$0	\$62	188054
\$0	\$0	\$0	188058
\$0	\$0	\$0	188039
\$1	\$0	\$1	188037
(\$162)	\$0	(\$108)	189072
\$0	\$0	\$0	189108
\$1,028	\$0	\$685	189073

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2011: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	34,999	0.0000			21,000	\$0	\$0	\$0
2011: Nuclear Prod. PV 1 AZ	\$0	\$202	\$0	\$202	35,000	35,000			21,000	\$0	\$71	\$71
2011: Nuclear Prod. PV 2 AZ	\$0	(\$3)	\$0	(\$3)	34,954	34,940			21,000	\$0	(\$1)	(\$1)
2011: Nuclear Prod. PV 3 AZ	\$0	\$182	\$0	\$182	35,000	35,000			21,000	\$0	\$64	\$64
2011: Nuclear Prod. PV/WRF AZ	\$0	\$2,857	\$0	\$2,857	35,000	35,000			21,000	\$0	\$1,000	\$1,000
2011: Other Prod. Copper	\$0	\$569	\$0	\$569	35,000	35,000			21,000	\$0	\$199	\$199
2011: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011: Steam Prod. Newman	\$0	\$81,608	\$0	\$81,608	35,000	35,000			21,000	\$0	\$28,563	\$28,563
2011: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000			21,000	\$0	\$0	\$0
2011: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Distribution NM	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Distribution TX	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Steam Prod. Newman	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21,000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000			21,000	\$0	\$0	\$0
2011 100%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000			21,000	\$0	\$0	\$0
2011 50%: Distribution NM	\$0	\$8,457	\$0	\$8,457	35,000	35,000			21,000	\$0	\$2,960	\$2,960
2011 50%: Distribution TX	\$0	\$35,665	\$0	\$35,665	34,999	34,999			21,000	\$0	\$12,483	\$12,483

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	189107
\$42	\$0	\$28	189074
(\$1)	\$0	(\$0)	189075
\$38	\$0	\$25	189076
\$600	\$0	\$400	189077
\$120	\$0	\$80	189095
\$0	\$0	\$0	189097
\$17,138	\$0	\$11,425	189098
\$0	\$0	\$0	189099
\$0	\$0	\$0	189103
\$0	\$0	\$0	189082
\$0	\$0	\$0	189532
\$0	\$0	\$0	189533
\$0	\$0	\$0	189534
\$0	\$0	\$0	189535
\$0	\$0	\$0	189536
\$0	\$0	\$0	189537
\$0	\$0	\$0	189557
\$0	\$0	\$0	189558
\$0	\$0	\$0	189559
\$0	\$0	\$0	189563
\$0	\$0	\$0	189544
\$0	\$0	\$0	189542
\$1,776	\$0	\$1,184	187744
\$7,490	\$0	\$4,993	187745

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
2011 50%: Nuclear Prod. PV 1 AZ	\$0	\$765	\$0	\$765	35.000	35.000	21.000	\$0	\$268	\$268
2011 50%: Nuclear Prod. PV 2 AZ	\$0	\$314	\$0	\$314	35.000	35.000	21.000	\$0	\$110	\$110
2011 50%: Nuclear Prod. PV 3 AZ	\$0	\$196	\$0	\$196	34.999	34.999	21.000	\$0	\$69	\$69
2011 50%: Nuclear Prod. PV/WRF AZ	\$0	\$80,189	\$0	\$80,189	34.999	34.999	21.000	\$0	\$28,066	\$28,066
2011 50%: Other Prod. Copper	\$0	\$107	\$0	\$107	34.999	35.000	21.000	\$0	\$37	\$37
2011 50%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2011 50%: Steam Prod. Newman	\$0	\$542,502	\$0	\$542,502	35.000	35.000	21.000	\$0	\$189,876	\$189,876
2011 50%: Steam Prod. Rio Grande	\$0	\$812	\$0	\$812	34.999	35.000	21.000	\$0	\$284	\$284
2011 50%: Transmission	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2011 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2011 50%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2012: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2012: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2012: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Other Prod. Copper	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Renewables - Solar	\$0	\$0	\$0	\$0	0.000	0.000	21.000	\$0	\$0	\$0
2012: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Steam Prod. Newman	\$0	(\$180,204)	\$0	(\$180,204)	35.000	35.000	21.000	\$0	(\$63,071)	(\$63,071)
2012: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0
2012: Structures	\$0	\$0	\$0	\$0	21.000	0.000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$161	\$0	\$107	187746
\$66	\$0	\$44	187747
\$41	\$0	\$27	187748
\$16,840	\$0	\$11,226	187749
\$22	\$0	\$15	187767
\$0	\$0	\$0	187769
\$113,925	\$0	\$75,950	187770
\$171	\$0	\$114	187771
\$0	\$0	\$0	187775
\$0	\$0	\$0	187756
\$0	\$0	\$0	187754
\$0	\$0	\$0	188465
\$0	\$0	\$0	188501
\$0	\$0	\$0	188466
\$0	\$0	\$0	188500
\$0	\$0	\$0	188467
\$0	\$0	\$0	188468
\$0	\$0	\$0	188469
\$0	\$0	\$0	188470
\$0	\$0	\$0	188488
\$0	\$0	\$0	188322
\$0	\$0	\$0	188490
\$37,843	\$0	(\$25,228)	188491
\$0	\$0	\$0	188492
\$0	\$0	\$0	188494

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2012: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Distribution NM	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Distribution TX	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Steam Prod. Newnan	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 100%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 50%: Distribution NM	\$0	\$7,946	\$0	\$7,946	35.000	35.000	35.000	35.000	21.000	\$0	\$2,781	\$2,781
2012 50%: Distribution TX	\$0	\$17,809	\$0	\$17,809	35.000	35.000	35.000	35.000	21.000	\$0	\$6,233	\$6,233
2012 50%: Nuclear Prod. PV 1 AZ	\$0	\$3,653	\$0	\$3,653	35.000	35.000	35.000	35.000	21.000	\$0	\$1,279	\$1,279
2012 50%: Nuclear Prod. PV 2 AZ	\$0	\$746	\$0	\$746	35.000	35.000	35.000	35.000	21.000	\$0	\$261	\$261
2012 50%: Nuclear Prod. PV 3 AZ	\$0	\$1,849	\$0	\$1,849	34.999	34.999	34.999	34.999	21.000	\$0	\$647	\$647
2012 50%: Nuclear Prod. PV/WRF AZ	\$0	\$36,300	\$0	\$36,300	34.999	34.999	34.999	34.999	21.000	\$0	\$12,705	\$12,705
2012 50%: Other Prod. Copper	\$0	\$1,088	\$0	\$1,088	35.000	35.000	35.000	35.000	21.000	\$0	\$381	\$381
2012 50%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 50%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2012 50%: Steam Prod. Newnan	\$0	\$0	\$0	\$0	21.000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188496
\$0	\$0	\$0	188475
\$0	\$0	\$0	188222
\$0	\$0	\$0	188174
\$0	\$0	\$0	188175
\$0	\$0	\$0	188176
\$0	\$0	\$0	188177
\$0	\$0	\$0	188178
\$0	\$0	\$0	188218
\$0	\$0	\$0	188198
\$0	\$0	\$0	188199
\$0	\$0	\$0	188200
\$0	\$0	\$0	188204
\$0	\$0	\$0	188185
\$0	\$0	\$0	188183
\$1,669	\$0	\$1,112	188511
\$3,740	\$0	\$2,493	188512
\$767	\$0	\$511	188513
\$157	\$0	\$104	188514
\$388	\$0	\$259	187785
\$7,623	\$0	\$5,082	187786
\$229	\$0	\$152	187803
\$0	\$0	\$0	188217
\$0	\$0	\$0	187805
\$0	\$0	\$0	187806

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2012 50%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	35.204	35.542			21.000	\$0	\$0	\$0
2012 50%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2012 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2012 50%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2013: Distribution NM	\$0	\$17,664	\$0	\$17,664	35.000	35.000			21.000	\$0	\$6,182	\$6,182
2013: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2013: Distribution TX	\$0	\$83,205	\$0	\$83,205	35.000	35.000			21.000	\$0	\$29,122	\$29,122
2013: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2013: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0
2013: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0
2013: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0
2013: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0
2013: Other Prod. Copper	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0
2013: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2013: Steam Prod. Four Corners	\$0	(\$30)	\$0	(\$30)	35.003	35.001			21.000	\$0	(\$11)	(\$11)
2013: Steam Prod. Newman	\$0	\$24	\$0	\$24	35.000	34.999			21.000	\$0	\$8	\$8
2013: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	36.585	37.142			21.000	\$0	\$0	\$0
2013: Structures	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2013: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2013: Transmission PV AZ	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0
2013 100%: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2013 100%: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000			21.000	\$0	\$0	\$0
2013 100%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0
2013 100%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0
2013 100%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	21.000	0.0000			21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187807
\$0	\$0	\$0	188251
\$0	\$0	\$0	187792
\$0	\$0	\$0	187790
\$3,709	\$0	\$2,473	188324
\$0	\$0	\$0	188360
\$17,473	\$0	\$11,649	188325
\$0	\$0	\$0	188359
\$0	\$0	\$0	188326
\$0	\$0	\$0	188327
\$0	\$0	\$0	188328
\$0	\$0	\$0	188329
\$0	\$0	\$0	188347
\$0	\$0	\$0	188323
(\$6)	\$0	(\$4)	188349
\$5	\$0	\$3	188350
\$0	\$0	\$0	188351
\$0	\$0	\$0	188353
\$0	\$0	\$0	188355
\$0	\$0	\$0	188334
\$0	\$0	\$0	189071
\$0	\$0	\$0	189027
\$0	\$0	\$0	189028
\$0	\$0	\$0	189029
\$0	\$0	\$0	189030

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal												
Tax Year: 2019												
	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	APB11 Activity	Total DFIT Activity	
2013 100%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Other Prod. Copper	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Steam Prod. Newman	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 100%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 50%: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 50%: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 50%: Nuclear Prod. PV 1 AZ	\$0	\$8,342	\$0	\$8,342	35.000	35.000	21.000	\$0	\$2,920	\$2,920	\$2,920	
2013 50%: Nuclear Prod. PV 2 AZ	\$0	\$6,498	\$0	\$6,498	35.000	35.000	21.000	\$0	\$2,274	\$2,274	\$2,274	
2013 50%: Nuclear Prod. PV 3 AZ	\$0	\$3,879	\$0	\$3,879	35.000	34.999	21.000	\$0	\$1,358	\$1,358	\$1,358	
2013 50%: Nuclear Prod. PV/WRF AZ	\$0	\$31,712	\$0	\$31,712	34.999	34.999	21.000	\$0	\$11,099	\$11,099	\$11,099	
2013 50%: Other Prod. Copper	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 50%: Other Prod. Rio Grande 9	\$0	\$1,692	\$0	\$1,692	35.000	35.000	21.000	\$0	\$592	\$592	\$592	
2013 50%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 50%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21.000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 50%: Steam Prod. Newman	\$0	\$18,194	\$0	\$18,194	35.000	34.999	21.000	\$0	\$6,368	\$6,368	\$6,368	
2013 50%: Steam Prod. Rio Grande	\$0	\$66,149	\$0	\$66,149	34.999	35.000	21.000	\$0	\$23,152	\$23,152	\$23,152	
2013 50%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0	
2013 50%: Transmission PV AZ	\$0	\$112	\$0	\$112	35.000	35.000	21.000	\$0	\$39	\$39	\$39	

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	189031
\$0	\$0	\$0	189049
\$0	\$0	\$0	188461
\$0	\$0	\$0	189070
\$0	\$0	\$0	189051
\$0	\$0	\$0	189052
\$0	\$0	\$0	189053
\$0	\$0	\$0	189057
\$0	\$0	\$0	189038
\$0	\$0	\$0	189036
\$0	\$0	\$0	188371
\$0	\$0	\$0	188372
\$1,752	\$0	\$1,168	188373
\$1,365	\$0	\$910	188374
\$815	\$0	\$543	188375
\$6,660	\$0	\$4,440	188376
\$0	\$0	\$0	188394
\$355	\$0	\$237	188462
\$0	\$0	\$0	188370
\$0	\$0	\$0	189009
\$3,821	\$0	\$2,547	189010
\$13,891	\$0	\$9,261	189011
\$0	\$0	\$0	189014
\$0	\$0	\$0	188383
\$23	\$0	\$16	188381

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
2014: Comm. Eq.	\$0	\$241	\$0	\$241	35,000	0.0000	21,000	\$0	\$84	\$84
2014: Distribution NM	\$0	\$8,168	\$0	\$8,168	35,000	35,000	21,000	\$0	\$2,859	\$2,859
2014: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0
2014: Distribution TX	\$0	\$3,245	\$0	\$3,245	35,000	35,000	21,000	\$0	\$1,136	\$1,136
2014: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0
2014: Nuclear Prod. PV 1 AZ	\$0	\$5,402	\$0	\$5,402	35,000	35,000	21,000	\$0	\$1,891	\$1,891
2014: Nuclear Prod. PV 2 AZ	\$0	\$7,092	\$0	\$7,092	34,999	34,999	21,000	\$0	\$2,482	\$2,482
2014: Nuclear Prod. PV 3 AZ	\$0	\$16,038	\$0	\$16,038	34,999	35,000	21,000	\$0	\$5,613	\$5,613
2014: Nuclear Prod. PV/WRF AZ	\$0	\$99,824	\$0	\$99,824	35,000	35,000	21,000	\$0	\$34,938	\$34,938
2014: Other Prod. Copper	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2014: Other Prod. Rio Grande 9	\$0	\$80,914	\$0	\$80,914	35,000	34,999	21,000	\$0	\$28,320	\$28,320
2014: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0
2014: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2014: Steam Prod. Newman	\$0	\$8	\$0	\$8	34,998	34,996	21,000	\$0	\$3	\$3
2014: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0
2014: Structures	\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0
2014: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0
2014: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	21,000	\$0	\$0	\$0
2014 50%: Distribution NM	\$0	\$63,774	\$0	\$63,774	35,000	34,999	21,000	\$0	\$22,321	\$22,321
2014 50%: Distribution TX	\$0	\$313,755	\$0	\$313,755	35,000	35,000	21,000	\$0	\$109,814	\$109,814
2014 50%: Nuclear Prod. PV 1 AZ	\$0	\$46,480	\$0	\$46,480	34,999	34,999	21,000	\$0	\$16,268	\$16,268
2014 50%: Nuclear Prod. PV 2 AZ	\$0	\$25,147	\$0	\$25,147	34,999	34,999	21,000	\$0	\$8,801	\$8,801
2014 50%: Nuclear Prod. PV 3 AZ	\$0	\$52,148	\$0	\$52,148	34,999	34,999	21,000	\$0	\$18,252	\$18,252
2014 50%: Nuclear Prod. PV/WRF AZ	\$0	\$106,230	\$0	\$106,230	34,999	35,000	21,000	\$0	\$37,180	\$37,180
2014 50%: Other Prod. Copper	\$0	\$0	\$0	\$0	21,000	0.0000	21,000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$51	\$0	\$34	188242
\$1,715	\$0	\$1,144	188224
\$0	\$0	\$0	188405
\$681	\$0	\$454	188221
\$0	\$0	\$0	188404
\$1,134	\$0	\$756	188225
\$1,489	\$0	\$993	188226
\$3,368	\$0	\$2,245	188227
\$20,963	\$0	\$13,975	188228
\$0	\$0	\$0	188246
\$16,992	\$0	\$11,328	188464
\$0	\$0	\$0	188223
\$0	\$0	\$0	188248
\$2	\$0	\$1	188249
\$0	\$0	\$0	188397
\$0	\$0	\$0	188399
\$0	\$0	\$0	188400
\$0	\$0	\$0	188233
\$13,393	\$0	\$8,928	188417
\$65,888	\$0	\$43,926	188418
\$9,761	\$0	\$6,507	188419
\$5,281	\$0	\$3,521	188420
\$10,951	\$0	\$7,301	188421
\$22,308	\$0	\$14,872	188422
\$0	\$0	\$0	188440

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2014 50%: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2014 50%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2014 50%: Steam Prod. Four Corners	\$0	\$3,841	\$0	\$3,841	34.999	35.000	35.000	35.000	21.000	\$0	\$1,344	\$1,344
2014 50%: Steam Prod. Newman	\$0	\$21,508	\$0	\$21,508	34.999	34.999	34.999	34.999	21.000	\$0	\$7,528	\$7,528
2014 50%: Steam Prod. Rio Grande	\$0	\$62,156	\$0	\$62,156	35.000	35.000	35.000	35.000	21.000	\$0	\$21,755	\$21,755
2014 50%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2014 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2014 50%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Structures	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188463
\$0	\$0	\$0	188416
\$807	\$0	\$538	188442
\$4,517	\$0	\$3,011	188443
\$13,053	\$0	\$8,702	188444
\$0	\$0	\$0	188448
\$0	\$0	\$0	188429
\$0	\$0	\$0	188427
\$0	\$0	\$0	188116
\$0	\$0	\$0	188532
\$0	\$0	\$0	188117
\$0	\$0	\$0	188531
\$0	\$0	\$0	188118
\$0	\$0	\$0	188119
\$0	\$0	\$0	188120
\$0	\$0	\$0	188121
\$0	\$0	\$0	188139
\$0	\$0	\$0	188623
\$0	\$0	\$0	188573
\$0	\$0	\$0	188115
\$0	\$0	\$0	188521
\$0	\$0	\$0	188522
\$0	\$0	\$0	188523
\$0	\$0	\$0	188525
\$0	\$0	\$0	188527

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2015: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2015 50%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2016: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2016: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2016: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2016: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2016: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2016: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2016: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2016: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188126
\$0	\$0	\$0	188575
\$0	\$0	\$0	188572
\$0	\$0	\$0	188576
\$0	\$0	\$0	188577
\$0	\$0	\$0	188578
\$0	\$0	\$0	188579
\$0	\$0	\$0	188601
\$0	\$0	\$0	188114
\$0	\$0	\$0	188622
\$0	\$0	\$0	188574
\$0	\$0	\$0	188603
\$0	\$0	\$0	188604
\$0	\$0	\$0	188605
\$0	\$0	\$0	188609
\$0	\$0	\$0	188586
\$0	\$0	\$0	188584
\$0	\$0	\$0	188627
\$0	\$0	\$0	188666
\$0	\$0	\$0	188631
\$0	\$0	\$0	188665
\$0	\$0	\$0	188632
\$0	\$0	\$0	188633
\$0	\$0	\$0	188634
\$0	\$0	\$0	188635

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes											
Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM Rate Beg	ARAM Rate End	STAT Rate End	DFIT Provision	DFIT Reversal	APB11 Activity	Total DFIT Activity
2016: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Structures	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0
2016 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	21.000	\$0	\$0	\$0	\$0

PwrTax - 262

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188653
\$0	\$0	\$0	188678
\$0	\$0	\$0	188677
\$0	\$0	\$0	188630
\$0	\$0	\$0	188655
\$0	\$0	\$0	188656
\$0	\$0	\$0	188657
\$0	\$0	\$0	188659
\$0	\$0	\$0	188661
\$0	\$0	\$0	188640
\$0	\$0	\$0	188681
\$0	\$0	\$0	188682
\$0	\$0	\$0	188683
\$0	\$0	\$0	188684
\$0	\$0	\$0	188685
\$0	\$0	\$0	188686
\$0	\$0	\$0	188149
\$0	\$0	\$0	188679
\$0	\$0	\$0	188170
\$0	\$0	\$0	188680
\$0	\$0	\$0	188151
\$0	\$0	\$0	188152
\$0	\$0	\$0	188153
\$0	\$0	\$0	188157
\$0	\$0	\$0	188693

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT Rate End	DFIT Provision	DFIT Reversal	Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End				
2016 50%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Structures	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017 100%: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017 100%: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017 100%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017 100%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017 100%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0
2017 100%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	188691
\$0	\$0	\$0	188264
\$0	\$0	\$0	188300
\$0	\$0	\$0	188265
\$0	\$0	\$0	188299
\$0	\$0	\$0	188266
\$0	\$0	\$0	188267
\$0	\$0	\$0	188268
\$0	\$0	\$0	188269
\$0	\$0	\$0	188287
\$0	\$0	\$0	188312
\$0	\$0	\$0	188311
\$0	\$0	\$0	188263
\$0	\$0	\$0	188289
\$0	\$0	\$0	188290
\$0	\$0	\$0	188291
\$0	\$0	\$0	188293
\$0	\$0	\$0	188295
\$0	\$0	\$0	188274
\$0	\$0	\$0	187933
\$0	\$0	\$0	187243
\$0	\$0	\$0	187244
\$0	\$0	\$0	187245
\$0	\$0	\$0	187246
\$0	\$0	\$0	187247

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes											
Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Provision	
2017 100%: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 100%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	187265
\$0	\$0	\$0	187238
\$0	\$0	\$0	187239
\$0	\$0	\$0	187242
\$0	\$0	\$0	187932
\$0	\$0	\$0	187267
\$0	\$0	\$0	187268
\$0	\$0	\$0	187269
\$0	\$0	\$0	187920
\$0	\$0	\$0	187254
\$0	\$0	\$0	187252
\$0	\$0	\$0	188315
\$0	\$0	\$0	188316
\$0	\$0	\$0	188317
\$0	\$0	\$0	188318
\$0	\$0	\$0	188319
\$0	\$0	\$0	188320
\$0	\$0	\$0	189503
\$0	\$0	\$0	188313
\$0	\$0	\$0	189524
\$0	\$0	\$0	188314
\$0	\$0	\$0	189505
\$0	\$0	\$0	189506
\$0	\$0	\$0	189507
\$0	\$0	\$0	189512

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes											
Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Provision	
2017 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2017 50%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Structures	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0

PwrTax - 262

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	189492
\$0	\$0	\$0	189487
\$0	\$0	\$0	187941
\$0	\$0	\$0	188559
\$0	\$0	\$0	187942
\$0	\$0	\$0	188558
\$0	\$0	\$0	187943
\$0	\$0	\$0	187944
\$0	\$0	\$0	187945
\$0	\$0	\$0	187946
\$0	\$0	\$0	188543
\$0	\$0	\$0	188571
\$0	\$0	\$0	188570
\$0	\$0	\$0	187940
\$0	\$0	\$0	188548
\$0	\$0	\$0	188549
\$0	\$0	\$0	188550
\$0	\$0	\$0	188552
\$0	\$0	\$0	188554
\$0	\$0	\$0	187951
\$0	\$0	\$0	36376
\$0	\$0	\$0	36377
\$0	\$0	\$0	36378
\$0	\$0	\$0	36379
\$0	\$0	\$0	36380

PowerTax Deferred Tax Summary Report - Alternate

NEW - Master Case (Tax Reform)
09 EPE - Shared Services

Grouped By: Total Tax Classes											
Jurisdiction: Federal Tax Year: 2019	Provision Difference	Reversal Difference	Flow Through Difference Activity	Total Difference	ARAM		ARAM		STAT		Total APB11 DFIT Activity
					Rate Beg	Rate End	Rate Beg	Rate End	Rate End	Provision Reversal	
2018 50%: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Steam Prod. Rio Grande	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Transmission	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Transmission Four Corners NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2018 50%: Transmission PV AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Distribution NM	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Distribution NM Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Distribution TX	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Distribution TX Street Lighting	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Nuclear Prod. PV 1 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Nuclear Prod. PV 2 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Nuclear Prod. PV 3 AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Nuclear Prod. PV/WRF AZ	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Other Prod. Copper	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Other Prod. Montana	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Other Prod. Rio Grande 9	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Renewables - Solar	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Steam Prod. Four Corners	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0
2019: Steam Prod. Newman	\$0	\$0	\$0	\$0	0.0000	0.0000	0.0000	0.0000	21.000	\$0	\$0

PwrTax - 262

FAS109 Activity	FT Activity	Excess Activity	Tax Record ID
\$0	\$0	\$0	36381
\$0	\$0	\$0	36410
\$0	\$0	\$0	36374
\$0	\$0	\$0	36383
\$0	\$0	\$0	36375
\$0	\$0	\$0	36412
\$0	\$0	\$0	36413
\$0	\$0	\$0	36414
\$0	\$0	\$0	36419
\$0	\$0	\$0	36399
\$0	\$0	\$0	36394
\$0	\$0	\$0	36497
\$0	\$0	\$0	36533
\$0	\$0	\$0	36498
\$0	\$0	\$0	36532
\$0	\$0	\$0	36499
\$0	\$0	\$0	36500
\$0	\$0	\$0	36501
\$0	\$0	\$0	36502
\$0	\$0	\$0	36517
\$0	\$0	\$0	36545
\$0	\$0	\$0	36544
\$0	\$0	\$0	36496
\$0	\$0	\$0	36522
\$0	\$0	\$0	36523