

PUBLIC UTILITIES COMMISSION  
505 Van Ness Avenue  
San Francisco CA 94102-3298



**Pacific Gas & Electric Company**  
**ELC (Corp ID 39)**  
**Status of Advice Letter 4301G/5929E**  
**As of September 24, 2020**

Subject: Revision to Electric Preliminary Statement Part J and Gas Preliminary Statement Part P as a Result of Public Law 115-97, the Federal 2017 Tax Cuts and Jobs Act

Division Assigned: Energy

Date Filed: 08-26-2020

Date to Calendar: 09-04-2020

Authorizing Documents: None

<b>Disposition:</b>	<b>Accepted</b>
<b>Effective Date:</b>	<b>01-01-2018</b>

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)

AL Certificate Contact Information:

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415-973-8794

[PGETariffs@pge.com](mailto:PGETariffs@pge.com)

**PUBLIC UTILITIES COMMISSION**  
505 Van Ness Avenue  
San Francisco CA 94102-3298



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to  
**[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)**

August 26, 2020

**Advice 4301-G/5929-E**

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: Revision to Electric Preliminary Statement Part J and Gas Preliminary Statement Part P as a Result of Public Law 115-97, the Federal 2017 Tax Cuts and Jobs Act**

**Purpose**

Pacific Gas and Electric Company (“PG&E”) submits this Tier 1 advice letter to revise Electric Preliminary Statement Part J, *Income Tax Component of Contributions Provision* and Gas Preliminary Statement Part P, *Income Tax Component of Contributions Provision*, as a result of tax law changes made by Public Law 115-97, the 2017 Tax Cuts and Jobs Act (TCJA).<sup>1</sup>

**Background**

Internal Revenue Code (IRC) section 118, Contributions to the Capital of a Corporation, governs the tax treatment of amounts paid to a corporation by non-shareholders. Generally, IRC section 118(a) provides that contributions to the capital of a taxpayer are treated as non-taxable. However, IRC section 118(b) treats contributions in aid of construction and other specified types of contributions as taxable (referred to collectively as a “CIAC”).

Whenever PG&E receives a taxable contribution (i.e. a CIAC), the Commission has authorized PG&E to include a charge to cover its estimated resulting tax liability. This additional charge or “gross-up” is referred to as the Income Tax Component of Contributions (“ITCC”) and is authorized pursuant to Decisions 87-09-026 and 87-012-028 in OII 86-11-019, using Method 5. Method 5 dictates that the ITCC is to be collected from the contributor (as opposed to ratepayers) and provides guidance on how to compute the tax factors for the gross-up. PG&E should neither gain nor lose from undertaking a project for a contributor when it receives a taxable-CIAC and therefore the

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<sup>1</sup> Attachment 3, shows relevant sections of the TCJA. The full text of Public Law 115-97, the TCJA, can be found at <<https://www.govinfo.gov/content/pkg/PLAW-115publ97/pdf/PLAW-115publ97.pdf>> (last visited July 16, 2020).

ITCC gross-up aims to make PG&E whole for the increased tax liability from the taxable amounts received.

Before the TCJA federal revisions, governmental entities enjoyed a limited exemption for their CIACs to be treated as non-taxable when evidence supported that the amounts were made for the “Public Benefit”<sup>2</sup> and not as a customer or potential customer, e.g. for new or additional service. However, the TCJA explicitly eliminated this exception for governmental entities, as discussed and shown below. Now, any amounts received from any governmental entity or civic group constitutes a taxable CIAC to PG&E, which results in an additional ITCC gross-up for the contributor.

On December 22, 2017, the TCJA was enacted into law and further limited what amounts constituted a nontaxable contribution to PG&E by revising IRC section 118(b). Section 13312 of the TCJA revised section 118(b) and added the following subsection (b)(2). The current IRC section 118(b) now reads:

**“118(b) Exceptions.**—For purposes of subsection (a), the term “contribution to the capital of the taxpayer” does not include—

**118(b)(1)** any contribution in aid of construction or any other contribution as a customer or a potential customer, and

**118(b)(2)** any contribution by any governmental entity or civic group (other than a contribution made by a shareholder as such).”

Therefore, as a result of the TCJA revisions to IRC 118(b), the Public Benefit exemption has been eliminated because payments from any governmental entities or civic groups explicitly no longer qualify as a non-taxable contribution pursuant to section 118(a). The TCJA revisions to IRC section 118(b)(2) apply to CIACs made after the enactment of the TCJA on December 22, 2017.

Furthermore, although the amendments made by IRC section 118(b) by the TCJA preclude CIAC by governmental entities or civic groups to a utility from being exempt from taxable income to the utilities under IRC section 118(a), the tax code continues to include other sections that conditionally apply exceptions to the taxable treatment when certain requirements are satisfied, regardless of whether the contribution is made by a governmental entity or civic group. IRC section 1033, Involuntary Conversions, states that no taxable gain is recognized if property is involuntarily converted into similar property as a result of its seizure, requisition, condemnation or threat or imminence thereof by an entity that has authority to readily obtain property for public good upon the award and

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<sup>2</sup> Electric Preliminary Statement Part J and Gas Preliminary Statement Part P, governing the Income Tax Component of Contributions, both contained a “Public Benefit” exemption which is now outdated due to the 2017 TCJA.

payment of just compensation. Therefore, this exemption for taxable treatment exists, if met, and ITCC would not be charged in these instances.

It should be noted that for California state tax purposes, California has not conformed to the federal TCJA changes made to IRC section 118(b) for contributions from a governmental entity or civic group after December 22, 2017. Pursuant to Assembly Bill 154<sup>3</sup>, California conforms to the IRC as of January 1, 2015.<sup>4</sup> Therefore, because the TCJA was enacted after 2015, contributions by governmental entities or civic groups technically still qualify for the Public Benefit exemption under California's equivalent of the pre-TCJA section 118 (i.e. California Revenue and Taxation Code sections 24324 and 24325) to the extent such contributions meet certain requirements. Notwithstanding, PG&E still proposes to eliminate "Governmental Agency" and "Public Benefit" language from the Tariffs and believes the "Eminent Domain" and "Involuntary Conversion" exemptions under IRC section 1033 will continue to provide governmental agencies with an equivalent exemption for California purposes from the collection of ITCC pursuant to California Revenue and Taxation Code section 24943 (Involuntary Conversions). PG&E believes that its "Involuntary Conversion" exemption and current Section 6, "State Taxes" adequately addresses this California non-conformity situation and therefore no changes were made to Section 6, State Taxes.

This advice letter makes changes to the Electric Preliminary Statement Part J and Gas Preliminary Statement Part P to incorporate the TCJA changes made to IRC section 118.

In addition to the TCJA-driven changes, in this advice letter PG&E further elaborates on the exception for Involuntary Conversions to the extent certain CIAC transactions satisfy the condemnation requirements of IRC section 1033.

Lastly, this advice letter corrects a typographical spelling error in Section 8. Refunds.

### **Tariff Revisions**

The proposed changes for each Preliminary Statement is shown below. Deletions are shown with strike through and additions are shown in underline. The submittal of this advice letter does not increase any current rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

- ***Electric Preliminary Statement Part J – Income Tax Component of Contributions Provision***

Section 2. Definitions, subsection 2.b. is revised as follows:

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<sup>3</sup> See Assembly Bill 154 Taxation: federal conformity, approved September 30, 2015, at [http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201520160AB154&search\\_keywords=>](http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201520160AB154&search_keywords=>) (last visited July 16, 2020).

<sup>4</sup> See California Franchise Tax Board "California Conformity to Federal Law" website at <https://www.ftb.ca.gov/tax-pros/law/conformity.html> (last visited July 16, 2020).

- b. ~~Government Agency Eminent Domain Agency: For purposes of administering this part of the preliminary statement, an Eminent Domain Agency government agency is any shall include the Federal Government, a California-Federal, state, county, or local governmental or quasi-governmental agency or a federally-recognized Native American tribe that has the general authority or is able to readily obtain the authority to condemn property for the public good upon the award and payment of just compensation.~~

Section 4 is renamed to “Eminent Domain Agency Exemptions:”, section 4.a. for “Public Benefit” exception is deleted in its entirety because of the new IRC section 118(b) from the TCJA, and further language is added for the newly revised Section 4 for “Involuntary Conversion” as shown below:

4. EMINENT DOMAIN GOVERNMENT AGENCY EXEMPTIONS:
- a. ~~Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.~~
- ab. Condemnation Involuntary Conversion: Contributions resulting from condemnation or involuntary conversion of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the Eminent Domain Agency government agency. Where, in the opinion of PG&E, payments or other forms of compensation received by PG&E from an Eminent Domain Agency satisfy the requirements of Internal Revenue Code (IRC) section 1033 as an Involuntary Conversion, the value of such payments, property or other permissible forms of compensation will not be treated as taxable income by PG&E and, as a result, the ITCC component of the Contribution will not be collected. Generally, the nontaxable provisions of IRC section 1033 are satisfied if (1) the Eminent Domain Agency initiates condemnation proceedings, or (2) PG&E receives notice of intent by the Eminent Domain Agency to acquire the property before the initiation of condemnation proceedings, or (3) it can be demonstrated that it was reasonable to believe that PG&E was compelled to dispose of the property by the impending consequences.

Additionally, Section 8 for Refunds fixes a spelling error:

8. REFUNDS: Any refund shall include an ITCC using a tax factor that reflects the tax benefit actually realized by PG&E through tax ~~deductability~~ deductibility in the year the refund occurs. In any event, the tax refund will not exceed the tax advanced.
- **Gas Preliminary Statement Part P – Income Tax Component of Contributions Provision**

The changes shown below are consistent with the Electric Preliminary Statement Part J above.

Section 2. Definitions, subsection 2.b. is revised as follows:

- b. ~~Government Agency Eminent Domain Agency: For purposes of administering this part of the preliminary statement, an Eminent Domain Agency government agency is any shall include the Federal Government, a California-Federal, state, county, or local governmental or quasi-governmental agency or a federally-recognized Native American tribe that has the general authority or is able to readily obtain the authority to condemn property for the public good upon the award and payment of just compensation.~~

Section 4 is renamed to “Eminent Domain Agency Exemptions:”, section 4.a. for “Public Benefit” exception is deleted in its entirety because of the new IRC section 118(b) from

the TCJA, and further language is added for the newly revised Section 4 for “Involuntary Conversion” as shown below:

4. ~~EMINENT DOMAIN GOVERNMENT~~ AGENCY EXEMPTIONS:
- a. ~~Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.~~
- ab. Condemnation Involuntary Conversion: Contributions resulting from condemnation or involuntary conversion of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the Eminent Domain Agency government agency. Where, in the opinion of PG&E, payments or other forms of compensation received by PG&E from an Eminent Domain Agency satisfy the requirements of Internal Revenue Code (IRC) section 1033 as an Involuntary Conversion, the value of such payments, property or other permissible forms of compensation will not be treated as taxable income by PG&E and, as a result, the ITCC component of the Contribution will not be collected. Generally, the nontaxable provisions of IRC section 1033 are satisfied if (1) the Eminent Domain Agency initiates condemnation proceedings, or (2) PG&E receives notice of intent by the Eminent Domain Agency to acquire the property before the initiation of condemnation proceedings, or (3) it can be demonstrated that it was reasonable to believe that PG&E was compelled to dispose of the property by the impending consequences.

Additionally, Section 8 for Refunds fixes a spelling error:

8. REFUNDS: Any refund shall include an ITCC using a tax factor that reflects the tax benefit actually realized by PG&E through tax ~~deductability~~ deductibility in the year the refund occurs. In any event, the tax refund will not exceed the tax advanced.

For your convenience, redline versions of the tariff revisions are included as Attachment 2.

## Protests

**\*\*\*Due to the COVID-19 pandemic and the shelter at home orders, PG&E is currently unable to receive protests or comments to this advice letter via U.S. mail or fax. Please submit protests or comments to this advice letter to EDTariffUnit@cpuc.ca.gov and PGETariffs@pge.com\*\*\***

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than September 15, 2020, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division  
ED Tariff Unit  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, California 94102

Facsimile: (415) 703-2200  
E-mail: EDTariffUnit@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

Erik Jacobson  
Director, Regulatory Relations  
c/o Megan Lawson  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B13U  
P.O. Box 770000  
San Francisco, California 94177

Facsimile: (415) 973-3582  
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

### **Effective Date**

Consistent with Section 7.3.1 of General Order 96-B, PG&E respectfully requests that this advice letter be effective as of January 1, 2018. Given that the 2017 TJCA became effective for tax years beginning January 1, 2018 and that PG&E must apply the current tax laws, PG&E therefore requests that the effective date be granted retroactively.

### **Notice**

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process\_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

\_\_\_\_\_  
/S/

Erik Jacobson  
Director, Regulatory Relations

Attachments

Attachment 1

Attachment 2

Attachment 3

Tariffs

Redline Tariffs

Relevant Sections of Public Law 115-97, Tax Cuts and Jobs Act of 2017



# ADVICE LETTER SUMMARY

## ENERGY UTILITY



MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (ID U39 M)

Utility type:

ELC       GAS       WATER  
 PLC       HEAT

Contact Person: Annie Ho  
Phone #: (415) 973-8794  
E-mail: PGETariffs@pge.com  
E-mail Disposition Notice to: AMHP@pge.com

EXPLANATION OF UTILITY TYPE

ELC = Electric      GAS = Gas      WATER = Water  
PLC = Pipeline      HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 4301-G/5929-E

Tier Designation: 1

Subject of AL: Revision to Electric Preliminary Statement Part J and Gas Preliminary Statement Part P as a Result of Public Law 115-97, the Federal 2017 Tax Cuts and Jobs Act

Keywords (choose from CPUC listing): Taxes

AL Type:  Monthly  Quarterly  Annual  One-Time  Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL:

Confidential treatment requested?  Yes  No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required?  Yes  No

Requested effective date: 1/1/18

No. of tariff sheets: 8

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: See Attachment 1

Service affected and changes proposed<sup>1</sup>: N/A

Pending advice letters that revise the same tariff sheets: N/A

<sup>1</sup>Discuss in AL if more space is needed.

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102  
Email: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Name: Erik Jacobson, c/o Megan Lawson  
Title: Director, Regulatory Relations  
Utility Name: Pacific Gas and Electric Company  
Address: 77 Beale Street, Mail Code B13U  
City: San Francisco, CA 94177  
State: California Zip: 94177  
Telephone (xxx) xxx-xxxx: (415)973-2093  
Facsimile (xxx) xxx-xxxx: (415)973-3582  
Email: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)

Name:  
Title:  
Utility Name:  
Address:  
City:  
State: District of Columbia Zip:  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
36231-G	GAS PRELIMINARY STATEMENT PART P INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	34790-G
36232-G	GAS PRELIMINARY STATEMENT PART P INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 2	13501-G
36233-G	GAS TABLE OF CONTENTS Sheet 1	36183-G
36234-G	GAS TABLE OF CONTENTS Sheet 4	35773-G

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
47261-E	ELECTRIC PRELIMINARY STATEMENT PART J INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 1	43648-E
47262-E	ELECTRIC PRELIMINARY STATEMENT PART J INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION Sheet 2	11503-E
47263-E	ELECTRIC TABLE OF CONTENTS Sheet 1	47194-E
47264-E	ELECTRIC TABLE OF CONTENTS Sheet 11	46664-E



**GAS PRELIMINARY STATEMENT PART P**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 1

**P. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

1. **GENERAL:** All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax shall be collected beginning January 1, 1992.

2. **DEFINITIONS:**

a. **Contributions:** Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:

- 1) Income Tax Component of Contribution (ITCC); and
- 2) The balance of the contribution, excluding income taxes (Balance of Contribution).

b. **Eminent Domain Agency:** For purposes of administering this part of the preliminary statement, an Eminent Domain Agency is any Federal, state, county, or local governmental or quasi-governmental agency or a federally-recognized Native American tribe that has the general authority or is able to readily obtain the authority to condemn property for the public good upon the award and payment of just compensation. (T)

3. **APPLICABILITY:** The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.

4. **EMINENT DOMAIN EXEMPTIONS:**

**Involuntary Conversion:** Contributions resulting from condemnation or involuntary conversion of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the Eminent Domain Agency. Where, in the opinion of PG&E, payments or other forms of compensation received by PG&E from an Eminent Domain Agency satisfy the requirements of Internal Revenue Code (IRC) section 1033 as an Involuntary Conversion, the value of such payments, property or other permissible forms of compensation will not be treated as taxable income by PG&E and, as a result, the ITCC component of the Contribution will not be collected. Generally, the nontaxable provisions of IRC section 1033 are satisfied if (1) the Eminent Domain Agency initiates condemnation proceedings, or (2) PG&E receives notice of intent by the Eminent Domain Agency to acquire the property before the initiation of condemnation proceedings, or (3) it can be demonstrated that it was reasonable to believe that PG&E was compelled to dispose of the property by the impending consequences. (T)

5. **DETERMINATION OF ITCC:**

a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor in effect at the time the contributions are received by PG&E. A 24 percent tax factor shall be applicable to contributions received by PG&E on or from January 1, 2019. PG&E will submit an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more.

b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019.

(Continued)



**GAS PRELIMINARY STATEMENT PART P**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 2

P. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION (Cont'd.)

- 6. STATE TAXES: Should any California state tax be imposed on Contributions in Aid of Construction or other Contributions, it shall be collected in accordance with Ordering Paragraph 6 of Decision No. 87-09-026. However, in the event state tax is applied retrospectively, PG&E may collect such tax through general rates for the retroactive period.
- 7. INTERNAL REVENUE SERVICE: PG&E shall recover through rates any penalties, interest, or taxes incurred if the Internal Revenue Service deems the method of tax collection authorized by Decision No. 87-09-026 to be a violation of the tax normalization rules and imposes additional taxes, penalties, and interest.
- 8. REFUNDS: Any refund shall include an ITCC using a tax factor that reflects the tax benefit actually realized by PG&E through tax deductibility in the year the refund occurs. In any event, the tax refund will not exceed the tax advanced. (T)
- 9. INTEREST RATE: When interest is payable under this part of the Preliminary Statement by PG&E to the contributor, the interest rate shall be 1/12 of the most recent month's interest rate on commercial paper (prime, three months), published in the Federal Reserve Statistical Release, G.13. Should publication of the interest rate on commercial paper (prime, three months) be discontinued, interest will so accrue at the rate of 1/12 of the most recent month's interest rate on commercial paper which most closely approximates the rate that was discontinued and which is published in the Federal Reserve Statistical Release, G.13, or its successor publication.



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Sheet 1

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Advice 4301-G  
Decision

Issued by  
**Robert S. Kenney**  
Vice President, Regulatory Affairs

Submitted	August 26, 2020
Effective	January 1, 2018
Resolution	



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Sheet 4

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Part Q	Affiliate Transfer Fees Account.....	23275-G
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(T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART J**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 1

J. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

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2. DEFINITIONS:

a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:

- 1) Income Tax Component of Contribution (ITCC); and
- 2) The balance of the contribution, excluding income taxes (Balance of Contribution).

b. Eminent Domain Agency: For purposes of administering this part of the preliminary statement, an Eminent Domain Agency is any Federal, state, county, or local governmental or quasi-governmental agency or a federally-recognized Native American tribe that has the general authority or is able to readily obtain the authority to condemn property for the public good upon the award and payment of just compensation. (T)

3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.

4. EMINENT DOMAIN EXEMPTIONS:

Involuntary Conversion: Contributions resulting from condemnation or involuntary conversion of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the Eminent Domain Agency. Where, in the opinion of PG&E, payments or other forms of compensation received by PG&E from an Eminent Domain Agency satisfy the requirements of Internal Revenue Code (IRC) section 1033 as an Involuntary Conversion, the value of such payments, property or other permissible forms of compensation will not be treated as taxable income by PG&E and, as a result, the ITCC component of the Contribution will not be collected. Generally, the nontaxable provisions of IRC section 1033 are satisfied if (1) the Eminent Domain Agency initiates condemnation proceedings, or (2) PG&E receives notice of intent by the Eminent Domain Agency to acquire the property before the initiation of condemnation proceedings, or (3) it can be demonstrated that it was reasonable to believe that PG&E was compelled to dispose of the property by the impending consequences. (T)

5. DETERMINATION OF ITCC:

a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor in effect at the time the contributions are received by PG&E. A 24 percent tax factor shall be applicable to contributions received by PG&E on or from January 1, 2019. PG&E will submit an advice letter to reflect any changes in the tax factor which would cause an increase or decrease of five percentage points or more.

b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019.

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART J**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 2

J. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION (Cont'd.)

- 6. STATE TAXES: Should any California state tax be imposed on Contributions in Aid of Construction or other Contributions, it shall be collected in accordance with Ordering Paragraph 6 of Decision No. 87-09-026. However, in the event state tax is applied retrospectively, PG&E may collect such tax through general rates for the retroactive period.
- 7. INTERNAL REVENUE SERVICE: PG&E shall recover through rates any penalties, interest, or taxes incurred if the Internal Revenue Service deems the method of tax collection authorized by Decision No. 87-09-026 to be a violation of the tax normalization rules and imposes additional taxes, penalties, and interest.
- 8. REFUNDS: Any refund shall include an ITCC using a tax factor that reflects the tax benefit actually realized by PG&E through tax deductibility in the year the refund occurs. In any event, the tax refund will not exceed the tax advanced. (T)
- 9. INTEREST RATE: When interest is payable under this part of the Preliminary Statement by PG&E to the contributor, the interest rate shall be 1/12 of the most recent month's interest rate on commercial paper (prime, three months), published in the Federal Reserve Statistical Release, G.13. Should publication of the interest rate on commercial paper (prime, three months) be discontinued, interest will so accrue at the rate of 1/12 of the most recent month's interest rate on commercial paper which most closely approximates the rate that was discontinued and which is published in the Federal Reserve Statistical Release, G.13, or its successor publication.



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Advice 5929-E  
Decision

Issued by  
**Robert S. Kenney**  
Vice President, Regulatory Affairs

Submitted  
Effective  
Resolution

August 26, 2020  
January 1, 2018



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## **Attachment 2**

### **Redline Tariffs**

**GAS PRELIMINARY STATEMENT PART P**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 1

P. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax shall be collected beginning January 1, 1992.

2. DEFINITIONS:

a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:

- 1) Income Tax Component of Contribution (ITCC); and
- 2) The balance of the contribution, excluding income taxes (Balance of Contribution).

b. ~~Government Agency~~Eminent Domain Agency: For purposes of administering this part of the preliminary statement, an Eminent Domain Agency ~~government agency is any~~ shall include the ~~Federal Government, a California Federal~~, state, county, or local governmental or quasi-governmental agency or a federally-recognized Native American tribe that has the general authority or is able to readily obtain the authority to condemn property for the public good upon the award and payment of just compensation.

3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.

4. ~~GOVERNMENT-EMINENT DOMAIN~~ AGENCY EXEMPTIONS:

- ~~a. Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.~~
- b. ~~Condemnation~~Involuntary Conversion: Contributions resulting from condemnation or involuntary conversion of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the Eminent Domain Agency ~~government agency~~. Where, in the opinion of PG&E, payments or other forms of compensation received by PG&E from an Eminent Domain Agency satisfy the requirements of Internal Revenue Code (IRC) section 1033 as an Involuntary Conversion, the value of such payments, property or other permissible forms of compensation will not be treated as taxable income by PG&E and, as a result, the ITCC component of the Contribution will not be collected. Generally, the nontaxable provisions of IRC section 1033 are satisfied if (1) the Eminent Domain Agency initiates condemnation proceedings, or (2) PG&E receives notice of intent by the Eminent Domain Agency to acquire the property before the initiation of condemnation proceedings, or (3) it can be demonstrated that it was reasonable to believe that PG&E was compelled to dispose of the property by the impending consequences.

5. DETERMINATION OF ITCC:

a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor in effect at the time the contributions are received by PG&E. A 24 percent tax factor shall be applicable to contributions received by PG&E on or from January 1, 2019. PG&E will submit an advice letter to reflect any changes in the tax factor which would cause an increase or decrease.

(Continued)



**GAS PRELIMINARY STATEMENT PART P**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 2

P. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION (Cont'd.)

6. STATE TAXES: Should any California state tax be imposed on Contributions in Aid of Construction or other Contributions, it shall be collected in accordance with Ordering Paragraph 6 of Decision No. 87-09-026. However, in the event state tax is applied retrospectively, PG&E may collect such tax through general rates for the retroactive period.
7. INTERNAL REVENUE SERVICE: PG&E shall recover through rates any penalties, interest, or taxes incurred if the Internal Revenue Service deems the method of tax collection authorized by Decision No. 87-09-026 to be a violation of the tax normalization rules and imposes additional taxes, penalties, and interest.
8. REFUNDS: Any refund shall include an ITCC using a tax factor that reflects the tax benefit actually realized by PG&E through tax ~~deductability~~ deductibility in the year the refund occurs. In any event, the tax refund will not exceed the tax advanced.
9. INTEREST RATE: When interest is payable under this part of the Preliminary Statement by PG&E to the contributor, the interest rate shall be 1/12 of the most recent month's interest rate on commercial paper (prime, three months), published in the Federal Reserve Statistical Release, G.13. Should publication of the interest rate on commercial paper (prime, three months) be discontinued, interest will so accrue at the rate of 1/12 of the most recent month's interest rate on commercial paper which most closely approximates the rate that was discontinued and which is published in the Federal Reserve Statistical Release, G.13, or its successor publication.

**ELECTRIC PRELIMINARY STATEMENT PART J**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 1

J. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION

1. GENERAL: All Contributions in Aid of Construction (Contributions, or CIAC) made to PG&E shall include a charge to cover PG&E's resulting estimated liability for Federal and State Income Tax. PG&E shall collect the Federal Income Tax on Contributions made on or after February 11, 1987, for the unit costs under Rule 15 and January 1, 1987, for all other Contributions. California Corporate Franchise Tax (CCFT) shall be collected beginning January 1, 1992.
2. DEFINITIONS:
  - a. Contributions: Contributions shall include, but are not limited to, cash, services, facilities, labor, property, and related income taxes provided by a person or agency to PG&E. The value of all contributions shall be based on PG&E's estimates or a contract value acceptable to PG&E. Contributions shall consist of two components, as follows:
    - 1) Income Tax Component of Contribution (ITCC); and
    - 2) The balance of the contribution, excluding income taxes (Balance of Contribution).
  - b. ~~Government Agency~~Eminent Domain Agency: For purposes of administering this part of the preliminary statement, an Eminent Domain Agency ~~government agency is any~~ shall include the Federal Government, a California Federal, state, county, or local governmental or quasi-governmental agency or a federally-recognized Native American tribe that has the general authority or is able to readily obtain the authority to condemn property for the public good upon the award and payment of just compensation.
3. APPLICABILITY: The ITCC shall apply to Contributions including but not limited to charges under the applicable Rate Schedule and Rules, except as provided in Section 4 below.
4. ~~EMINENT DOMAIN GOVERNMENT~~ AGENCY EXEMPTIONS:
  - a. ~~Public Benefit: A contribution for a project will be considered a public benefit if, in the opinion of PG&E, the government agency making the contribution can clearly show that the contribution will benefit the public as a whole. Internal Revenue Service (IRS) Notice 87-82 dated December 3, 1987, excludes from the Public Benefit Exemption any government agency contribution associated with projects causing new or increased usage of utility service.~~
  - b. ~~Condemnation~~Involuntary Conversion: Contributions resulting from condemnation or involuntary conversion of company facilities, or the threat or imminence thereof may be excluded from the ITCC requirement when supported by evidence acceptable to PG&E provided by the Eminent Domain Agency ~~government agency~~. Where, in the opinion of PG&E, payments or other forms of compensation received by PG&E from an Eminent Domain Agency satisfy the requirements of Internal Revenue Code (IRC) section 1033 as an Involuntary Conversion, the value of such payments, property or other permissible forms of compensation will not be treated as taxable income by PG&E and, as a result, the ITCC component of the Contribution will not be collected. Generally, the nontaxable provisions of IRC section 1033 are satisfied if (1) the Eminent Domain Agency initiates condemnation proceedings, or (2) PG&E receives notice of intent by the Eminent Domain Agency to acquire the property before the initiation of condemnation proceedings, or (3) it can be demonstrated that it was reasonable to believe that PG&E was compelled to dispose of the property by the impending consequences.
5. DETERMINATION OF ITCC:
  - a. The ITCC shall be calculated by multiplying the Balance of Contribution by the tax factor in effect at the time the contributions are received by PG&E. A 24 percent tax factor shall be applicable to contributions received by PG&E on or from January 1, 2019. PG&E will submit an advice letter to reflect any changes in the tax factor which would cause an increase or

(Continued)

**ELECTRIC PRELIMINARY STATEMENT PART J**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 1

decrease of five percentage points or more.

- b. The tax factor is established by using Method 5 as set forth in Decisions 87-09-026 and 87-12-028 in OII 86-11-019.

(Continued)

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*Advice* 5458-E  
*Decision*

*Issued by*  
**Robert S. Kenney**  
*Vice President, Regulatory Affairs*

*Submitted* December 28, 2018  
*Effective* December 28, 2018  
*Resolution* \_\_\_\_\_

**ELECTRIC PRELIMINARY STATEMENT PART J**  
**INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION**

Sheet 2

J. INCOME TAX COMPONENT OF CONTRIBUTIONS PROVISION (Cont'd.)

6. STATE TAXES: Should any California state tax be imposed on Contributions in Aid of Construction or other Contributions, it shall be collected in accordance with Ordering Paragraph 6 of Decision No. 87-09-026. However, in the event state tax is applied retrospectively, PG&E may collect such tax through general rates for the retroactive period.
7. INTERNAL REVENUE SERVICE: PG&E shall recover through rates any penalties, interest, or taxes incurred if the Internal Revenue Service deems the method of tax collection authorized by Decision No. 87-09-026 to be a violation of the tax normalization rules and imposes additional taxes, penalties, and interest.
8. REFUNDS: Any refund shall include an ITCC using a tax factor that reflects the tax benefit actually realized by PG&E through tax ~~deductability~~ deductibility in the year the refund occurs. In any event, the tax refund will not exceed the tax advanced.
9. INTEREST RATE: When interest is payable under this part of the Preliminary Statement by PG&E to the contributor, the interest rate shall be 1/12 of the most recent month's interest rate on commercial paper (prime, three months), published in the Federal Reserve Statistical Release, G.13. Should publication of the interest rate on commercial paper (prime, three months) be discontinued, interest will so accrue at the rate of 1/12 of the most recent month's interest rate on commercial paper which most closely approximates the rate that was discontinued and which is published in the Federal Reserve Statistical Release, G.13, or its successor publication.

## **Attachment 3**

**Relevant Sections of Public Law 115-97, Tax Cuts and  
Jobs Act of 2017**

Public Law 115-97  
115th Congress

An Act

Dec. 22, 2017  
[H.R. 1]

To provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

**TITLE I**

**SECTION 11000. SHORT TITLE, ETC.**

(a) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

**Subtitle A—Individual Tax Reform**

**PART I—TAX RATE REFORM**

**SEC. 11001. MODIFICATION OF RATES.**

26 USC 1.

(a) IN GENERAL.—Section 1 is amended by adding at the end the following new subsection:

“(j) MODIFICATIONS FOR TAXABLE YEARS 2018 THROUGH 2025.—

“(1) IN GENERAL.—In the case of a taxable year beginning after December 31, 2017, and before January 1, 2026—

“(A) subsection (i) shall not apply, and

“(B) this section (other than subsection (i)) shall be applied as provided in paragraphs (2) through (6).

“(2) RATE TABLES.—

“(A) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—The following table shall be applied in lieu of the table contained in subsection (a):

<b>*If taxable income is:</b>	<b>The tax is:</b>
Not over \$19,050 .....	10% of taxable income.
Over \$19,050 but not over \$77,400 .....	\$1,905, plus 12% of the excess over \$19,050.
Over \$77,400 but not over \$165,000 .....	\$8,907, plus 22% of the excess over \$77,400.
Over \$165,000 but not over \$315,000 .....	\$28,179, plus 24% of the excess over \$165,000.
Over \$315,000 but not over \$400,000 .....	\$64,179, plus 32% of the excess over \$315,000.

**SEC. 13310. PROHIBITION ON CASH, GIFT CARDS, AND OTHER NON-TANGIBLE PERSONAL PROPERTY AS EMPLOYEE ACHIEVEMENT AWARDS.**

26 USC 274.

(a) **IN GENERAL.**—Subparagraph (A) of section 274(j)(3) is amended—

(1) by striking “The term” and inserting the following:

“(i) **IN GENERAL.**—The term”.

(2) by redesignating clauses (i), (ii), and (iii) as subclauses (I), (II), and (III), respectively, and conforming the margins accordingly, and

(3) by adding at the end the following new clause:

“(ii) **TANGIBLE PERSONAL PROPERTY.**—For purposes of clause (i), the term ‘tangible personal property’ shall not include—

“(I) cash, cash equivalents, gift cards, gift coupons, or gift certificates (other than arrangements conferring only the right to select and receive tangible personal property from a limited array of such items pre-selected or pre-approved by the employer), or

“(II) vacations, meals, lodging, tickets to theater or sporting events, stocks, bonds, other securities, and other similar items.”.

26 USC 274 note.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to amounts paid or incurred after December 31, 2017.

**SEC. 13311. ELIMINATION OF DEDUCTION FOR LIVING EXPENSES INCURRED BY MEMBERS OF CONGRESS.**

(a) **IN GENERAL.**—Subsection (a) of section 162 is amended in the matter following paragraph (3) by striking “in excess of \$3,000”.

26 USC 162 note.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act.

**SEC. 13312. CERTAIN CONTRIBUTIONS BY GOVERNMENTAL ENTITIES NOT TREATED AS CONTRIBUTIONS TO CAPITAL.**

(a) **IN GENERAL.**—Section 118 is amended—

(1) by striking subsections (b), (c), and (d),

(2) by redesignating subsection (e) as subsection (d), and

(3) by inserting after subsection (a) the following new subsections:

“(b) **EXCEPTIONS.**—For purposes of subsection (a), the term ‘contribution to the capital of the taxpayer’ does not include—

“(1) any contribution in aid of construction or any other contribution as a customer or potential customer, and

“(2) any contribution by any governmental entity or civic group (other than a contribution made by a shareholder as such).

“(c) **REGULATIONS.**—The Secretary shall issue such regulations or other guidance as may be necessary or appropriate to carry out this section, including regulations or other guidance for determining whether any contribution constitutes a contribution in aid of construction.”.

26 USC 118 note.

(b) **EFFECTIVE DATE.**—

(1) **IN GENERAL.**—Except as provided in paragraph (2), the amendments made by this section shall apply to contributions made after the date of enactment of this Act.

(2) **EXCEPTION.**—The amendments made by this section shall not apply to any contribution, made after the date of enactment of this Act by a governmental entity, which is made pursuant to a master development plan that has been approved prior to such date by a governmental entity.

**SEC. 13313. REPEAL OF ROLLOVER OF PUBLICLY TRADED SECURITIES GAIN INTO SPECIALIZED SMALL BUSINESS INVESTMENT COMPANIES.**

(a) **IN GENERAL.**—Part III of subchapter O of chapter 1 is amended by striking section 1044 (and by striking the item relating to such section in the table of sections of such part).

26 USC  
prec. 1031.

(b) **CONFORMING AMENDMENTS.**—Section 1016(a)(23) is amended—

(1) by striking “1044,” and

(2) by striking “1044(d).”

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to sales after December 31, 2017.

26 USC 1016  
note.

**SEC. 13314. CERTAIN SELF-CREATED PROPERTY NOT TREATED AS A CAPITAL ASSET.**

(a) **PATENTS, ETC.**—Section 1221(a)(3) is amended by inserting “a patent, invention, model or design (whether or not patented), a secret formula or process,” before “a copyright”.

(b) **CONFORMING AMENDMENT.**—Section 1231(b)(1)(C) is amended by inserting “a patent, invention, model or design (whether or not patented), a secret formula or process,” before “a copyright”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to dispositions after December 31, 2017.

26 USC 1221  
note.

**PART V—BUSINESS CREDITS**

**SEC. 13401. MODIFICATION OF ORPHAN DRUG CREDIT.**

(a) **CREDIT RATE.**—Subsection (a) of section 45C is amended by striking “50 percent” and inserting “25 percent”.

(b) **ELECTION OF REDUCED CREDIT.**—Subsection (b) of section 280C is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

“(3) **ELECTION OF REDUCED CREDIT.**—

“(A) **IN GENERAL.**—In the case of any taxable year for which an election is made under this paragraph—

“(i) paragraphs (1) and (2) shall not apply, and

“(ii) the amount of the credit under section 45C(a) shall be the amount determined under subparagraph (B).

“(B) **AMOUNT OF REDUCED CREDIT.**—The amount of credit determined under this subparagraph for any taxable year shall be the amount equal to the excess of—

“(i) the amount of credit determined under section 45C(a) without regard to this paragraph, over

“(ii) the product of—

“(I) the amount described in clause (i), and

“(II) the maximum rate of tax under section

11(b).

**PG&E Gas and Electric  
Advice Submittal List  
General Order 96-B, Section IV**

AT&T	Downey & Brand	Pioneer Community Energy
Albion Power Company	East Bay Community Energy	Redwood Coast Energy Authority
Alcantar & Kahl LLP	Ellison Schneider & Harris LLP	Regulatory & Cogeneration Service, Inc.
Alta Power Group, LLC	Energy Management Service	SCD Energy Solutions
Anderson & Poole	Engineers and Scientists of California	
Atlas ReFuel	GenOn Energy, Inc.	SCE
BART	Goodin, MacBride, Squeri, Schlotz & Ritchie	SDG&E and SoCalGas
Barkovich & Yap, Inc.	Green Power Institute	SPURR
California Cotton Ginners & Growers Assn	Hanna & Morton	San Francisco Water Power and Sewer
California Energy Commission	ICF	Seattle City Light
California Public Utilities Commission	IGS Energy	Sempra Utilities
California State Association of Counties	International Power Technology	Southern California Edison Company
Calpine	Intestate Gas Services, Inc.	Southern California Gas Company
Cameron-Daniel, P.C.	Kelly Group	Spark Energy
Casner, Steve	Ken Bohn Consulting	Sun Light & Power
Cenergy Power	Keyes & Fox LLP	Sunshine Design
Center for Biological Diversity	Leviton Manufacturing Co., Inc.	Tecogen, Inc.
Chevron Pipeline and Power	Los Angeles County Integrated	TerraVerde Renewable Partners
City of Palo Alto	Waste Management Task Force	Tiger Natural Gas, Inc.
City of San Jose	MRW & Associates	TransCanada
Clean Power Research	Manatt Phelps Phillips	Troutman Sanders LLP
Coast Economic Consulting	Marin Energy Authority	Utility Cost Management
Commercial Energy	McKenzie & Associates	Utility Power Solutions
Crossborder Energy	Modesto Irrigation District	Water and Energy Consulting Wellhead
Crown Road Energy, LLC	NLine Energy, Inc.	Electric Company
Davis Wright Tremaine LLP	NRG Solar	Western Manufactured Housing
Day Carter Murphy	Office of Ratepayer Advocates	Communities Association (WMA)
Dept of General Services	OnGrid Solar	Yep Energy
Don Pickett & Associates, Inc.	Pacific Gas and Electric Company	
Douglass & Liddell	Peninsula Clean Energy	