

Calculation of IRS Required Deferred Income Tax Prorate Adjustment Without Commission Averaging
(Plant Deferreds)

2018

Annual Amount of Plant Deferred Income Taxes

Colorado Gas Jurisdiction (27,720,571)

Month	Monthly Change	Days to Prorate	IRS Prorate Factor	Monthly Change Prorated Test Year
	(a)	(b)	(c) = (b) / 365	(d) = (a) * (c)
Monthly Calculation				
January	(2,310,048)	335	91.78%	(2,120,181)
February	(2,310,048)	307	84.11%	(1,942,971)
March	(2,310,048)	276	75.62%	(1,746,776)
April	(2,310,048)	246	67.40%	(1,556,909)
May	(2,310,048)	215	58.90%	(1,360,713)
June	(2,310,048)	185	50.68%	(1,170,846)
July	(2,310,048)	154	42.19%	(974,650)
August	(2,310,048)	123	33.70%	(778,454)
September	(2,310,048)	93	25.48%	(588,587)
October	(2,310,048)	62	16.99%	(392,392)
November	(2,310,048)	32	8.77%	(202,525)
December	(2,310,048)	1	0.27%	(6,329)
Total	(27,720,571) (e)		46.32%	(12,841,333) (g)

Beg/End Average ADIT (13,860,285) (f) = (e) / 2
 Prorated Average ADIT (12,841,333) (g)
 Rate Base Increase 1,018,952 (h) = (g) - (f)

Note: Annual amounts are from Attachment SPB-1, SPB-2, and SPB-3

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November	(2,310,048)	32	8.77%	(202,525)
December	(2,310,048)	1	0.27%	(6,329)
Total	(27,720,571) (e)		46.32%	(12,841,333) (g)

Beg/End Average ADIT (13,860,285) (f) = (e) / 2
 Prorated Beg/End Average ADIT (6,420,666) (g)
 Rate Base Increase 7,439,619 (h) = (g) - (f)

Note: Annual amounts are from Attachment SPB-1, SPB-2, and SPB-3

Calculation of IRS Required Deferred Income Tax Prorate Adjustment Without Commission Averaging
(Plant Deferreds)

2019

Annual Amount of Plant Deferred Income Taxes

Colorado Gas Jurisdiction (40,798,059)

Month	Monthly Change	Days to Prorate	IRS Prorate Factor	Monthly Change Prorated Test Year
	(a)	(b)	(c) = (b) / 365	(d) = (a) * (c)
January	(3,399,838)	335	91.78%	(3,120,399)
February	(3,399,838)	307	84.11%	(2,859,590)
March	(3,399,838)	276	75.62%	(2,570,837)
April	(3,399,838)	246	67.40%	(2,291,398)
May	(3,399,838)	215	58.90%	(2,002,644)
June	(3,399,838)	185	50.68%	(1,723,206)
July	(3,399,838)	154	42.19%	(1,434,452)
August	(3,399,838)	123	33.70%	(1,145,699)
September	(3,399,838)	93	25.48%	(866,260)
October	(3,399,838)	62	16.99%	(577,507)
November	(3,399,838)	32	8.77%	(298,068)
December	(3,399,838)	1	0.27%	(9,315)
Total	(40,798,059)		46.32%	(18,899,375) (g)

Beg/End Average (20,399,029) (f) = (e) / 2

Prorated Average (18,899,375) (g)

Rate Base Increase 1,499,655 (h) = (g) - (f)

Note: Annual amounts are from Attachment SPB-1, SPB-2, and SPB-3

Calculation of IRS Required Deferred Income Tax Prorate Adjustment with Commission Averaging
(Plant Deferreds)

2019

Annual Amount of Plant Deferred Income Taxes

Colorado Gas Jurisdiction (40,798,059)

Month	Monthly Change	Days to Prorate	IRS Prorate Factor	Monthly Change Prorated Test Year
	(a)	(b)	(c) = (b) / 365	(d) = (a) * (c)
January	(3,399,838)	335	91.78%	(3,120,399)
February	(3,399,838)	307	84.11%	(2,859,590)
March	(3,399,838)	276	75.62%	(2,570,837)
April	(3,399,838)	246	67.40%	(2,291,398)
May	(3,399,838)	215	58.90%	(2,002,644)
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October	(3,399,838)	62	16.99%	(577,507)
November	(3,399,838)	32	8.77%	(298,068)
December	(3,399,838)	1	0.27%	(9,315)
Total	(40,798,059)		46.32%	(18,899,375) (g)

Beg/End Average (20,399,029) (f) = (e) / 2

Prorated Beg/End Average ADIT (9,449,687) (g)

Rate Base Increase 10,949,342 (h) = (g) - (f)

Note: Annual amounts are from Attachment SPB-1, SPB-2, and SPB-3

Calculation of IRS Required Deferred Income Tax Prorate Adjustment Without Commission Averaging
(Plant Deferreds)

2020				
Annual Amount of Plant Deferred Income Taxes				
Colorado Jurisdiction		(14,020,665)		
Month	Monthly Change	Days to Prorate	IRS Prorate Factor	Monthly Change Prorated Test Year
	(a)	(b)	(c) = (b) / 366	(d) = (a) * (c)
January	(1,168,389)	336	91.80%	(1,072,619)
February	(1,168,389)	307	83.88%	(980,042)
March	(1,168,389)	276	75.41%	(881,080)
April	(1,168,389)	246	67.21%	(785,310)
May	(1,168,389)	215	58.74%	(686,349)
June	(1,168,389)	185	50.55%	(590,579)
July	(1,168,389)	154	42.08%	(491,617)
August	(1,168,389)	123	33.61%	(392,655)
September	(1,168,389)	93	25.41%	(296,886)
October	(1,168,389)	62	16.94%	(197,924)
November	(1,168,389)	32	8.74%	(102,154)
December	(1,168,389)	1	0.27%	(3,192)
Total	(14,020,665)		46.22%	(6,480,407) (g)
Beg/End Average	(7,010,332)	(f) = (e) / 2		
Prorated Average	(6,480,407)	(g)		
Rate Base Increase	529,925	(h) = (g) - (f)		

Note: Annual amounts are from Attachment SPB-1, SPB-2, and SPB-3. Also, 2020 is a leap year, thus the proration is based on 366 days.

Calculation of IRS Required Deferred Income Tax Prorate Adjustment with Commission Averaging
(Plant Deferreds)

2020				
Annual Amount of Plant Deferred Income Taxes				
Colorado Jurisdiction		(14,020,665)		
Month	Monthly Change	Days to Prorate	IRS Prorate Factor	Monthly Change Prorated Test Year
	(a)	(b)	(c) = (b) / 366	(d) = (a) * (c)
January	(1,168,389)	336	91.80%	(1,072,619)
February	(1,168,389)	307	83.88%	(980,042)
March	(1,168,389)	276	75.41%	(881,080)
April	(1,168,389)	246	67.21%	(785,310)
May	(1,168,389)	215	58.74%	(686,349)
June	(1,168,389)	185	50.55%	(590,579)
July	(1,168,389)	154	42.08%	(491,617)
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September	(1,168,389)	93	25.41%	(296,886)
October	(1,168,389)	62	16.94%	(197,924)
November	(1,168,389)	32	8.74%	(102,154)
December	(1,168,389)	1	0.27%	(3,192)
Total	(14,020,665)		46.22%	(6,480,407) (g)
Beg/End Average	(7,010,332)	(f) = (e) / 2		
Prorated Beg/End Average ADIT	(3,240,204)	(g)		
Rate Base Increase	3,770,129	(h) = (g) - (f)		

Note: Annual amounts are from Attachment SPB-1, SPB-2, and SPB-3. Also, 2020 is a leap year, thus the proration is based on 366 days.