

APPENDIX A

PPL Electric Utilities Corporation
Effect of Tax Cuts and Jobs Act (TCJA) on Rates

Attachment C
Page 2

<u>Pre TCJA Taxes</u>	<u>Net Tax Effect</u>
Federal- Current (Page 1, Column 4, Line 43)	\$ 10,206
Federal- Deferred	\$ 993,666
<u>Less: Post TCJA Taxes</u>	
Federal- Current (Page 1, Column 4, Line 44)	\$ 6,124
Federal- Deferred	\$ 993,666
Effect of TCJA On Income (A)	\$ 4,082
Change in ADIT Commission Approved Rate of Return	\$ -
Effect of ADIT Change on Income (B)	\$ -
Earnings Excess (Line A - Line B)	\$ 4,082
Complement of Tax Rate	0.711079
Revenue Excess	\$ 5,741
Commission Allowed Revenues	\$ 1,026,153
Base Distribution Percent Decrease Per Bill	-0.5594%

APPENDIX B-1

[COMPANY NAME]

RATES, RULES AND REGULATIONS GOVERNING
THE SUPPLY OF _____ SERVICE TO THE PUBLIC IN

[Insert Territories Served by Company]

:

Name _____
Title _____
Address _____
Address _____
(xxx) xxx-xxxx

Filed in compliance with the order of Pennsylvania Public Utility Commission of May 17, 2018, at Docket No. R-2018-_____. This order cancels and supersedes the temporary rates filed in response to the Commission's Temporary Rates Order of March 15, 2018.

NOTICE

This tariff makes decreases in rates.

See Page ____.

[Name of Utility]

Supplement No. ____ to
Tariff ____-Pa. P.U.C. No. ____
____ Revised Page No. ____
Canceling ____ Page No. ____

LIST OF CHANGES

Tariff Supplement No. ____ establishes a negative surcharge of ____% distributed equally among customer classes effective July 1, 2018, to implement the effects of the Tax Cuts & Jobs Act.

ISSUED: _____

EFFECTIVE: July 1, 2018

[Name of Utility]

Supplement No. ____ to
Tariff ____-Pa. P.U.C. No. ____
____ Revised Page No. ____
Canceling ____ Revised Page No. ____

TABLE OF CONTENTS

Update the table of contents to acknowledge the original page entitled “TCJA Temporary Surcharge.”

ISSUED: _____

EFFECTIVE: July 1, 2018

[Name of Utility]

Supplement No. ____ to
Tariff ____-Pa. P.U.C. No. ____
Original Page No. ____

TCJA TEMPORARY SURCHARGE

To implement the effects of the Tax Cuts and Jobs Act (TCJA), on March 15, 2018 the Pennsylvania Public Utility Commission (Commission) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the utility to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code. 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered an Order superseding the March 15, 2018 Temporary Rates Order directing the utility to establish temporary rates as follows:

A negative surcharge of ____% will apply as a credit for intrastate service to all customer bills rendered on and after July 1, 2018. This negative surcharge will be distributed equally among the utility's various customer classes, exclusive of STAS and automatic adjustment clause revenues.

This negative surcharge will be reconciled at the end of each calendar year (or fiscal year if not on a calendar year basis) and will remain in place until the utility files and the Commission approves new base rates for the utility pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes.

ISSUED: _____

EFFECTIVE: July 1, 2018

APPENDIX B-2

[COMPANY NAME]

RATES, RULES AND REGULATIONS GOVERNING
THE SUPPLY OF _____ SERVICE TO THE PUBLIC IN

[Insert Territories Served by Company]

:

Name _____
Title _____
Address _____
Address _____
(xxx) xxx-xxxx

Filed in compliance with the order of Pennsylvania Public Utility Commission of May 17, 2018, at Docket No. R-2018-_____. This order cancels and supersedes the temporary rates filed in response to the Commission's Temporary Rates Order of March 15, 2018.

NOTICE

This tariff makes decreases in rates.

See Page ____.

[Name of Utility]

Supplement No. ____ to
Tariff ____-Pa. P.U.C. No. ____
____ Revised Page No. ____
Canceling ____ Page No. ____

LIST OF CHANGES

Tariff Supplement No. ____ establishes a negative surcharge of ____% distributed equally among customer classes effective July 1, 2018, to implement the effects of the Tax Cuts & Jobs Act.

ISSUED: _____

EFFECTIVE: July 1, 2018

[Name of Utility]

Supplement No. ____ to
Tariff ____-Pa. P.U.C. No. ____
____ Revised Page No. ____
Canceling ____ Revised Page No. ____

TABLE OF CONTENTS

Update the table of contents to acknowledge the original page entitled “TCJA Voluntary Surcharge.”

ISSUED: _____

EFFECTIVE: July 1, 2018

TCJA VOLUNTARY SURCHARGE

To implement the effects of the Tax Cuts and Jobs Act (TCJA), on March 15, 2018 the Pennsylvania Public Utility Commission (Commission) issued a Temporary Rates Order at Docket No. M-2018-2641242 directing the utility to file its current base rates and riders as temporary rates, pursuant to Section 1310(d) of the Public Utility Code. 66 Pa. C.S. § 1310(d). Subsequently, on May 17, 2018, the Commission entered an Order superseding the March 15, 2018 Temporary Rates Order directing the utility to establish temporary rates as follows:

A negative surcharge of ____% will apply as a credit for intrastate service to all customer bills rendered on and after July 1, 2018. This negative surcharge will be distributed equally among the utility's various customer classes, exclusive of STAS and automatic adjustment clause revenues.

This negative surcharge will be reconciled at the end of each calendar year (or fiscal year if not on a calendar year basis) and will remain in place until the utility files and the Commission approves new base rates for the utility pursuant to Section 1308(d) that include the effects of the TCJA tax rate changes.