

PowerTax - 4562 Report
Pacific Gas _Electric

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2023 Tax Return - Preliminary

Tax Year: 2019

Tax Book: FED

Pacific Gas and Electric

Grouped By: Total Tax Classes - Rollup: Total Tax Classes

Section Class of Property	Depreciable Base	Recovery Period	Method	Depreciation
Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property				\$175,562,485
MACRS Depreciation for Assets Placed in Service During the Current Tax Year, Excluding Listed Property				
10 - Year Property 150%DB	\$585,516		DB 1.50	\$43,914
ROW and Intangible	\$3,525,642		SL	\$946,864
3 - Year Property	\$85,834,330	3	SL	\$15,576,506
5 - Year Property	\$381,675,511	5	Table Rates	\$76,335,102
7 - Year Property	\$88,680,191	7	Table Rates	\$12,672,399
10 - Year Property	\$14,820,236	10	Table Rates	\$1,482,024
15 - Year Property	\$145,924	15	SL	\$4,864
15 - Year Property	\$1,269,728,907	15	Table Rates	\$63,486,445
20 - Year Property	\$2,143,789,573	20	Table Rates	\$80,392,109
Non - Residential Real Property	\$285,431,175	39	Table Rates	\$3,359,525
	\$4,274,217,005			\$254,299,751
Depreciation for Assets Not Placed in Service During the Current Tax Year, Excluding Listed Property				
ACRS and Other	\$10,265,002			\$1,209,605
Amortization	\$178,133,886			\$10,535,116
Auto	\$2,267,771			\$164,200
MACRS	\$26,600,740,355			\$1,540,241,367
MACRS - Pollution Control	(\$64,804)			(\$2,892)
	\$26,791,342,211			\$1,552,147,396
Total Depreciation				\$1,982,009,632 A

2/ Less: \$53,025,797

Ratepayer NOL Tax Depreciation
= \$1,928,983,835

PowerTax Deferred Tax Recovery By Type Report
Pacific Gas and Electric
2023 Tax Return - Preliminary
Tax Year: 2019

Grouped By: Total Tax Classes														
Jurisdiction: Federal	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Federal														
Fed Plant Disallowance CA FT Rc	(\$39,474,773)	\$0	(\$39,474,773)	\$0	\$0	\$0	\$0	(\$39,474,773)	\$0	\$0	(\$14,553,556)	\$0	\$0	(\$14,553,556)
Fed Reg Plant Disallowance	\$92,500,570	\$0	\$92,500,570	\$0	\$0	\$0	\$0	\$92,500,570	\$0	\$0	\$32,375,199	\$0	\$0	\$32,375,199
Tax Overhead	\$53,025,797	\$0	\$53,025,797	\$0	\$0	\$0	\$0	\$53,025,797	\$0	\$0	\$17,821,644	\$0	\$0	\$17,821,644
Total Tax Classes	\$53,025,797	\$0	\$53,025,797	\$0	\$0	\$0	\$0	\$53,025,797	\$0	\$0	\$17,821,644	\$0	\$0	\$17,821,644
Company/JurSubtotal:	\$53,025,797	\$0	\$53,025,797	\$0	\$0	\$0	\$0	\$53,025,797	\$0	\$0	\$17,821,644	\$0	\$0	\$17,821,644
Less:														
Adjust for Partial Normalization	\$0	\$0	\$0	\$0	\$0	\$0		\$53,025,797						
Accum Reserve Adjustments	\$0	\$0	\$0	\$0	\$0	\$0								
Transfer Activity	\$0	\$0	\$0	\$0	\$0	\$0								
Company/Jur Total:	\$53,025,797 A 1/	\$0	\$53,025,797	\$0	\$0	\$0								

\$53,025,797

PowerTax - 4562 Report
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2023 Tax Return - Preliminary

Tax Year: 2020

Tax Book: FED

Pacific Gas and Electric

Grouped By: Total Tax Classes - Rollup: Total Tax Classes

Section Class of Property	Depreciable Base	Recovery Period	Method	Depreciation
Special Depreciation Allowance for Property Acquired after September 10, 2001, Excluding Listed Property				\$73,846,896
MACRS Depreciation for Assets Placed in Service During the Current Tax Year, Excluding Listed Property				
10 - Year Property 150%DB	\$1,059,455		DB 1.50	\$79,459
ROW and Intangible	\$7,256,753		SL	\$297,596
3 - Year Property	\$100,005,157	3	SL	\$10,631,196
5 - Year Property	\$430,558,885	5	Table Rates	\$86,111,777
7 - Year Property	\$129,290,055	7	Table Rates	\$18,475,549
10 - Year Property	\$17,914,827	10	Table Rates	\$1,791,483
15 - Year Property	\$73,116,136	15	SL	\$2,436,961
15 - Year Property	\$1,296,016,966	15	Table Rates	\$64,800,848
20 - Year Property	\$2,813,293,810	20	Table Rates	\$105,498,518
Non - Residential Real Property	\$6,798,126	39	SL	\$226,582
Non - Residential Real Property	\$87,354,970	39	Table Rates	\$1,028,168
	\$4,962,665,141			\$291,378,136
Depreciation for Assets Not Placed in Service During the Current Tax Year, Excluding Listed Property				
ACRS and Other	\$7,840,820			\$909,240
Amortization	\$186,242,642			\$11,761,219
Auto	\$1,308,408			\$122,405
MACRS	\$29,323,857,493			\$1,673,306,980
MACRS - Pollution Control	(\$64,804)			(\$2,891)
	\$29,519,184,558			\$1,686,096,954
Total Depreciation				\$2,051,321,987 A

4/ Less: \$59,732,674

Ratepayer NOL Tax Depreciation
= \$1,991,589,313

PowerTax Deferred Tax Recovery By Type Report
Pacific Gas and Electric
2023 Tax Return - Preliminary
Tax Year: 2020

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Grouped By: Total Tax Classes

Jurisdiction: Federal	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Federal														
Fed Plant Disallowance CA FT Rc	(\$35,921,156)	\$0	(\$35,921,156)	\$0	\$0	\$0	\$0	(\$35,921,156)	\$0	\$0	(\$13,236,051)	\$0	\$0	(\$13,236,051)
Fed Reg Plant Disallowance	\$95,653,830	\$0	\$95,653,830	\$0	\$0	\$0	\$426,433,017	\$95,653,830	\$0	(\$426,433,017)	\$30,991,428	\$0	(\$89,550,933)	(\$58,559,505)
Tax Overhead	\$59,732,674	\$0	\$59,732,674	\$0	\$0	\$0	\$426,433,017	\$59,732,674	\$0	(\$426,433,017)	\$17,755,377	\$0	(\$89,550,933)	(\$71,795,556)
Total Tax Classes	\$59,732,674	\$0	\$59,732,674	\$0	\$0	\$0	\$426,433,017	\$59,732,674	\$0	(\$426,433,017)	\$17,755,377	\$0	(\$89,550,933)	(\$71,795,556)
Company/JurSubtotal:	\$59,732,674	\$0	\$59,732,674	\$0	\$0	\$0	\$426,433,017	\$59,732,674	\$0	(\$426,433,017)	\$17,755,377	\$0	(\$89,550,933)	(\$71,795,556)
Less:														
Adjust for Partial Normalization	\$0	\$0	\$0	\$0	\$0	\$0								
Accum Reserve Adjustments	\$0	\$0	\$0	\$0	\$0	\$0								
Transfer Activity	\$0	\$0	\$0	\$0	\$0	\$0								
Company/Jur Total:	\$59,732,674 A 3/	\$0	\$59,732,674	\$0	\$0	\$0								

(\$366,700,342)

PowerTax - 4562 Report
Pacific Gas _Electric

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2023 Tax Return - Preliminary

Tax Year: 2021

Tax Book: FED

Pacific Gas and Electric

Grouped By: Total Tax Classes - Rollup: Total Tax Classes

Section Class of Property	Depreciable Base	Recovery Period	Method	Depreciation
MACRS Depreciation for Assets Placed in Service During the Current Tax Year, Excluding Listed Property				
10 - Year Property 150%DB	\$68,775		DB 1.50	\$5,158
ROW and Intangible	\$15,241,545		SL	\$624,621
3 - Year Property	\$61,731,045	3	SL	\$9,212,885
5 - Year Property	\$527,473,465	5	Table Rates	\$105,494,693
7 - Year Property	\$186,625,720	7	Table Rates	\$26,668,815
10 - Year Property	\$22,612,351	10	Table Rates	\$2,261,235
15 - Year Property	\$2,697,130	15	SL	\$89,895
15 - Year Property	\$1,353,387,646	15	Table Rates	\$67,669,382
20 - Year Property	\$3,024,922,687	20	Table Rates	\$113,434,601
Non - Residential Real Property	\$51,070,800	39	SL	\$1,702,190
Non - Residential Real Property	\$136,271,756	39	Table Rates	\$1,603,919
	\$5,382,102,920			\$328,767,394
Depreciation for Assets Not Placed in Service During the Current Tax Year, Excluding Listed Property				
ACRS and Other	\$3,447,193			\$368,830
Amortization	\$187,039,712			\$12,311,481
Auto	\$573,701			\$35,787
MACRS	\$32,190,972,974			\$1,901,568,790
MACRS - Pollution Control	(\$64,804)			(\$2,892)
	\$32,381,968,776			\$1,914,281,996
Total Depreciation				\$2,243,049,390 A

6/ Less: \$83,517,386

Ratepayer NOL Tax Depreciation
= \$2,159,532,004

PowerTax Deferred Tax Recovery By Type Report
Pacific Gas and Electric
2023 Tax Return - Preliminary
Tax Year: 2021

Grouped By: Total Tax Classes

Jurisdiction: Federal	Tax Recovery			Book Recovery			Basis Diff	Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Federal														
Fed Plant Disallowance CA FT Rc	(\$34,454,255)	\$0	(\$34,454,255)	\$0	\$0	\$0	\$0	(\$34,454,255)	\$0	\$0	(\$12,656,659)	\$0	\$0	(\$12,656,659)
Fed Reg Plant Disallowance	\$117,971,640	\$0	\$117,971,640	\$0	\$0	\$0	\$191,678,582	\$117,971,640	\$0	(\$191,678,582)	\$35,097,306	\$0	(\$40,252,502)	(\$5,155,197)
Tax Overhead	\$83,517,386	\$0	\$83,517,386	\$0	\$0	\$0	\$191,678,582	\$83,517,386	\$0	(\$191,678,582)	\$22,440,646	\$0	(\$40,252,502)	(\$17,811,856)
Total Tax Classes	\$83,517,386	\$0	\$83,517,386	\$0	\$0	\$0	\$191,678,582	\$83,517,386	\$0	(\$191,678,582)	\$22,440,646	\$0	(\$40,252,502)	(\$17,811,856)
Company/JurSubtotal:	\$83,517,386	\$0	\$83,517,386	\$0	\$0	\$0	\$191,678,582	\$83,517,386	\$0	(\$191,678,582)	\$22,440,646	\$0	(\$40,252,502)	(\$17,811,856)
Less:														
Adjust for Partial Normalization	\$0	\$0	\$0	\$0	\$0	\$0								
Accum Reserve Adjustments	\$0	\$0	\$0	\$0	\$0	\$0								
Transfer Activity	\$0	\$0	\$0	\$0	\$0	\$0								
Company/Jur Total:	\$83,517,386 A 5/	\$0	\$83,517,386	\$0	\$0	\$0								

(\$108,161,196)

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2023 Tax Return - Preliminary

Tax Year: 2022

Tax Book: FED

Pacific Gas and Electric

Grouped By: Total Tax Classes - Rollup: Total Tax Classes

Section Class of Property	Depreciable Base	Recovery Period	Method	Depreciation
MACRS Depreciation for Assets Placed in Service During the Current Tax Year, Excluding Listed Property				
10 - Year Property 150%DB	\$385,890		DB 1.50	\$28,942
ROW and Intangible	\$19,721,469		SL	\$742,381
3 - Year Property	\$5,028,746	3	SL	\$261,390
5 - Year Property	\$167,258,179	5	SL	\$14,706,245
5 - Year Property	\$499,478,712	5	Table Rates	\$99,895,742
7 - Year Property	\$416,776,657	7	Table Rates	\$59,557,384
10 - Year Property	\$16,417,095	10	Table Rates	\$1,641,710
15 - Year Property	\$40,951,079	15	SL	\$1,352,809
15 - Year Property	\$1,079,749,144	15	Table Rates	\$53,987,457
20 - Year Property	\$3,400,231,886	20	Table Rates	\$127,508,696
Non - Residential Real Property	\$1,655,263	39	SL	\$55,170
Non - Residential Real Property	\$151,925,746	39	Table Rates	\$1,788,166
	\$5,799,579,865			\$361,526,092
Depreciation for Assets Not Placed in Service During the Current Tax Year, Excluding Listed Property				
ACRS and Other	\$4,868,302			\$126,017
Amortization	\$198,519,473			\$13,744,704
Auto	\$227,090			\$5,325
MACRS	\$35,575,595,191			\$2,211,236,836
MACRS - Pollution Control	(\$64,804)			(\$2,891)
	\$35,779,145,253			\$2,225,109,990
Total Depreciation				\$2,586,636,082 A

8/ Less: \$86,088,367

Ratepayer NOL Tax Depreciation
= \$2,500,547,715

PowerTax Deferred Tax Recovery By Type Report
Pacific Gas and Electric
2023 Tax Return - Preliminary
Tax Year: 2022

Grouped By: Total Tax Classes

Jurisdiction: Federal	Tax Recovery			Book Recovery			Basis Diff		Current Difference			Current Deferred Tax			
	Depreciation	Loss/(Gain)	Tax Total	Depreciation	Loss/(Gain)	Book Total	Orig Diff		Depreciation	Loss/(Gain)	Orig Diff	Depreciation	Loss/(Gain)	Orig Diff	Total DIT
Federal															
Fed Plant Disallowance CA FT Rc	(\$34,146,858)	\$0	(\$34,146,858)	\$0	\$0	\$0	\$0		(\$34,146,858)	\$0	\$0	(\$12,489,303)	\$0	\$0	(\$12,489,303)
Fed Reg Plant Disallowance	\$120,235,225	\$0	\$120,235,225	\$0	\$0	\$0	\$0		\$120,235,225	\$0	\$0	\$35,066,895	\$0	\$0	\$35,066,895
Tax Overhead	\$86,088,367	\$0	\$86,088,367	\$0	\$0	\$0	\$0		\$86,088,367	\$0	\$0	\$22,577,592	\$0	\$0	\$22,577,592
Total Tax Classes	\$86,088,367	\$0	\$86,088,367	\$0	\$0	\$0	\$0		\$86,088,367	\$0	\$0	\$22,577,592	\$0	\$0	\$22,577,592
Company/JurSubtotal:	\$86,088,367	\$0	\$86,088,367	\$0	\$0	\$0	\$0		\$86,088,367	\$0	\$0	\$22,577,592	\$0	\$0	\$22,577,592
Less:															
Adjust for Partial Normalization	\$0	\$0	\$0	\$0	\$0	\$0									
Accum Reserve Adjustments	\$0	\$0	\$0	\$0	\$0	\$0									
Transfer Activity	\$0	\$0	\$0	\$0	\$0	\$0									
Company/Jur Total:	\$86,088,367 A 7/	\$0	\$86,088,367	\$0	\$0	\$0									

\$86,088,367