



Incentive Regulation Shared Tax Savings Model for 2014 Filers

Version 1.1

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Last COS Re-based Year	2012

Note: Drop-down lists are shaded blue; Input cells are shaded green.

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While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



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Enter your 2013 Base Monthly Fixed Charge and Distribution Volumetric Charge into columns labeled "Rate ReBal Base Service Charge" and "Rate ReBal Base Distribution Volumetric Rate kWh/kW" respectively.

Last COS Re-based Year was in 2012

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential Regular	Customer	kWh	1,424	11,113,021		34.15	0.0135	
GSLT50	General Service Less Than 50 kW	Customer	kWh	235	6,246,087		74.43	0.0094	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	15	5,218,563	13,872	550.40		2.1802
SL	Street Lighting	Connection	kW	635	466,493	1,316			14.0765
NA	Rate Class 5	NA	NA						
NA	Rate Class 6	NA	NA						
NA	Rate Class 7	NA	NA						
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



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Calculating Re-Based Revenue from rates. No input required.

Last COS Re-based Year was in 2012

Rate Class	Re-based Billed			Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Revenue Requirement from Rates J = G + H + I
	Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C							
Residential Regular	1,424	11,113,021	0	34.15	0.0135	0.0000	583,555	150,026	0	733,581
General Service Less Than 50 kW	235	6,246,087	0	74.43	0.0094	0.0000	209,893	58,713	0	268,606
General Service 50 to 4,999 kW	15	5,218,563	13,872	550.40	0.0000	2.1802	99,072	0	30,244	129,316
Street Lighting	635	466,493	1,316	0.00	0.0000	14.0765	0	0	18,525	18,525
							892,520	208,739	48,768	1,150,027



Incentive Regulation Shared Tax Savings Model for 2014 Filers

This worksheet calculates the tax sharing amount.

Step 1: Press the Update Button (this will clear all input cells and reveal your latest cost of service re-basing year).
Step 2: In the green input cells below, please enter the information related to the last Cost of Service Filing.

Summary - Sharing of Tax Change Forecast Amounts

For the 41556 year, enter any Tax Credits from the Cost of Service Tax Calculation (Positive #)

1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2012	2014
Taxable Capital	\$ 2,799,500	\$ 2,799,500
Deduction from taxable capital up to \$15,000,000	-	-
Net Taxable Capital	\$ 2,799,500	\$ 2,799,500
Rate	0.0000%	0.0000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ -	\$ -

2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2012	2014
Regulatory Taxable Income	\$ 50,684	\$ 50,684
Corporate Tax Rate	15.50%	15.50%
Tax Impact	\$ 7,856	\$ 7,856
Grossed-up Tax Amount	\$ 9,297	\$ 9,297
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 9,297	\$ 9,297
Total Tax Related Amounts	\$ 9,297	\$ 9,297
Incremental Tax Savings		\$ 0
Sharing of Tax Savings (50%)		\$ 0



Incentive Regulation Shared Tax Savings Model for 2014 Filers

This worksheet calculates a tax change volumetric rate rider. No input required. The outputs in column Q and S are to be entered into Sheet 11 "Proposed Rates" of the 2014 IRM Rate Generator Model. Rate description should be entered as "Rate Rider for Tax Change".

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential Regular	\$733,581	63.79%	\$0	11,113,021	0	\$0.0000	
General Service Less Than 50 kW	\$268,606	23.36%	\$0	6,246,087	0	\$0.0000	
General Service 50 to 4,999 kW	\$129,316	11.24%	\$0	5,218,563	13,872		\$0.0000
Street Lighting	\$18,525	1.61%	\$0	466,493	1,316		\$0.0000
	\$1,150,027	100.00%	\$0				
	H		I				