

## BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

IN RE: Adoption of Rule	)	DOCKET NO. 891169-PU
25-14.011, F.A.C., pertaining to	)	
procedures for processing ruling	)	ORDER NO. 22707
requests to be filed with	)	
the Internal Revenue Service	)	ISSUED: 3-19-90
	)	

NOTICE OF RULEMAKING

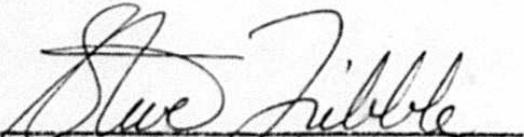
NOTICE is hereby given that the Commission, pursuant to section 120.54, Florida Statutes, has initiated rulemaking to adopt Rule 25-14.011, F.A.C., relating to Internal Revenue Service ruling requests.

The attached Notice of Rulemaking will appear in the March 23, 1990, edition of the Florida Administrative Weekly. If requested, a hearing will be held at the following time and place:

9:30 a.m., Tuesday, April 24, 1990  
 Room 122, Fletcher Building  
 101 East Gaines Street  
 Tallahassee, Florida

Written requests for hearing and written comments or suggestions on the rule must be received by the Director, Division of Records and Reporting, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, FL, 32399, no later than April 13, 1990.

By Direction of the Florida Public Service Commission,  
 this 19th day of MARCH, 1990.

  
 STEVE TRIBBLE, Director  
 Division of Records & Reporting

( S E A L )

WJB  
 3926G

DOCUMENT NUMBER-DATE

02426 MAR 19 1990

FPSC-RECORDS/REPORTING

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FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 891169-PU

RULE TITLE:

RULE NO.:

Procedures for Processing

25-14.011, F.A.C.

Ruling Requests to Be Filed

With the Internal Revenue Service

PURPOSE AND EFFECT: The rule will standardize the IRS ruling request process by establishing a time frame for completion of various activities and specifying parties to be notified.

SUMMARY: The rule will require utilities to provide a draft copy of an IRS ruling request to the Commission and to the Office of Public Counsel (OPC) within 60 days of receiving an order to do so by the Commission. Within 90 days of receiving the order, the utility will have to meet with the Commission staff and OPC to finalize the ruling request for presentation to the Commission for approval. Within 30 days of receiving the order approving the ruling request, the utility will have to file it with the IRS with copies to the Commission and OPC. The utility will also have to notify or consult with Commission staff and OPC regarding contacts or conferences with the IRS and provide copies of any additional information submitted to the IRS regarding the ruling request. If there is a conference with the IRS, the Commission and OPC will be authorized to attend and participate. The notification

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requirement regarding contacts with the IRS will be reciprocal.

If OPC has not formally intervened in the proceeding, then the utility will not have to copy, notify, or consult with OPC.

When a utility files any ruling request regarding investment credit, depreciation allowance, accelerated cost recovery, taxability of CIAC, or nuclear decommissioning, it shall first submit its proposed ruling to the Commission for determination as to completeness and adequacy. When the ruling request is filed, the utility shall provide a copy to the Commission. The utility will also notify the Commission of any contacts with the IRS and provide copies of additional information as discussed above. When ordered by the Commission, the utility will consult with Commission staff prior to scheduling any conference with the IRS and will allow Commission staff to participate in same.

Finally, the rule provides for the electronic filing and storage of ruling requests.

RULEMAKING AUTHORITY: 350.127(2), F.S.

LAW IMPLEMENTED: 364.03, 364.035, 364.055, 364.18, 366.04, 366.041, 366.07, 366.071, 366.093, 367.081, 367.082, 367.0822, and 367.156, F.S.

SUMMARY OF THE ESTIMATE OF ECONOMIC IMPACT OF THESE RULES: The economic impact on the affected utilities will be determined by the number of times they are directed by the Commission to file

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ruling requests with the Internal Revenue Service, the complexity of the issues involved, and the time required to resolve them. Estimates of costs to affected utilities have ranged from minimal to several thousand dollars. Because of the infrequency of required ruling requests, the economic impact should be minimal. WRITTEN COMMENTS OR SUGGESTIONS ON THE PROPOSED RULE MAY BE SUBMITTED TO THE FPSC, DIVISION OF RECORDS AND REPORTING, WITHIN 21 DAYS OF THE DATE OF THIS NOTICE FOR INCLUSION IN THE RECORD OF THE PROCEEDING. IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 9:30 A.M., Tuesday, April 24, 1990.

PLACE: Room 122, 101 East Gaines Street, Tallahassee, Florida.

THE PERSON TO BE CONTACTED REGARDING THESE RULES AND THE ECONOMIC IMPACT STATEMENT IS: Director of Appeals, Florida Public Service Commission, 101 East Gaines Street, Tallahassee, Florida 32399

THE FULL TEXT OF THE RULES IS:

25-14.011 Procedures for Processing Ruling Requests to be Filed with the Internal Revenue Service.

(1) When a utility or regulated company is directed by this Commission to file a ruling request with the Internal Revenue Service, the utility or regulated company shall, when the Office of Public Counsel has formally intervened in the proceeding:

(a) within 60 days of the date of receipt of the order

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directing that a ruling request be filed, provide a draft copy of the ruling request to both the Commission and the Office of Public Counsel;

(b) within 90 days of the date of receipt of said order, meet with the Commission Staff and the Office of Public Counsel to finalize the ruling request for presentation to the Commission for approval or to draft issues whereby unresolved differences related to the ruling request may be presented to the Commission for resolution;

(c) within 30 days of the date of receipt of the order approving the ruling request or resolving issues related to the ruling request, file the ruling request with the Internal Revenue Service copying the Commission and the Office of Public Counsel;

(d) notify and copy the Commission and the Office of Public Counsel of any contact related to the ruling request between the utility or regulated company, its representatives, or its affiliates and their representatives, and the Internal Revenue Service;

(e) provide to the Commission and the Office of Public Counsel copies of any additional information in relation to the ruling request prior to its being provided to the Internal Revenue Service;

(f) consult both the Commission Staff and the Office of

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Public Counsel prior to scheduling any conference between the utility or regulated company and its representatives and the Internal Revenue Service when said conference is related to the ruling request; permit both the Commission Staff and the Office of Public Counsel to attend and participate in said conference; and allow both the Commission and the Office of Public Counsel to participate in any subsequent submissions or procedural matters related to the ruling request.

(2) When the Office of Public Counsel has not formally intervened in the proceeding, the utility or regulated company shall not be required to notify, consult with, or provide copies of the documents described in subsections (1) and (3) to the Office of Public Counsel.

(3) When a utility or regulated company shall file any ruling request with the Internal Revenue Service related to a normalization issue under section 46(f), 167(1), or 168 or to sections 118 and 468 of the Internal Revenue Code, the utility or regulated company shall:

(a) provide its proposed ruling request to the Commission for determination as to completeness and adequacy in accordance with Internal Revenue Service rules;

(b) provide a copy of the ruling request to the Commission when it is filed with the Internal Revenue Service;

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(c) notify and copy the Commission of any contact related to the ruling request between the utility or regulated company, its representative, its affiliates and their representatives, and the Internal Revenue Service;

(d) provide to the Commission copies of any additional information in relation to the ruling request prior to its being provided to the Internal Revenue Service;

(e) when so ordered by the Commission, consult the Commission Staff prior to scheduling any conference between the utility or regulated company and its representatives and the Internal Revenue Service when said conference is related to the ruling request; permit the Commission Staff to attend and participate in said conference; and allow the Commission to participate in any subsequent submissions or procedural matters related to the ruling request.

(4) Draft ruling requests shall be submitted in writing and, when required by staff, on a 3 1/2" or 5 1/4" diskette with the format in which it was saved, i.e., MultiMate, DisplayWrite, WordPerfect, OfficeWriter, Wang PC, WordStar, MS Word, PFS: Write, or ASC II. The transmittal memorandum accompanying the draft ruling request shall provide, when applicable, an electronic mail or telecopier number.

(5) The notification requirements in subsections (1)(d) and

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(3)(c) shall be reciprocal.

Specific Authority: 350.127(2), F.S.

Law Implemented: 364.03, 364.035, 364.055, 364.18, 364.183,  
366.04, 366.041, 366.07, 366.071, 366.076, 366.093, 367.081,  
367.082, 367.0822, and 367.156, F.S.

History: New \_\_\_\_\_.