

State of Florida



## Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD  
TALLAHASSEE, FLORIDA 32399-0850

**-M-E-M-O-R-A-N-D-U-M-**

---

**DATE:** January 15, 2020  
**TO:** All Parties of Record & Interested Persons  
**FROM:** Suzanne Brownless, Special Counsel, Office of the General Counsel *SB*  
**RE:** Docket No. 20180013-PU – In re: Petition to establish generic docket to investigate and adjust rates for 2018 tax savings by Office of Public Counsel.

---

Please note that an informal meeting between Commission staff and interested persons to the above-captioned docket has been scheduled for the following time and place:

Wednesday, January 22, 2020 at 2:30 p.m.  
Gerald L. Gunter Building, Room 105 (Internal Affairs Room)  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

The purpose of the meeting is to identify issues. Attendance is not required; however, all interested persons are encouraged to attend.

Interested persons may participate telephonically in this meeting by dialing **1-888-585-9008** Conference No. **617-088-868 then #**. If you have any questions about the meeting, please call Suzanne Brownless at (850) 413-6218.

If settlement of the case or a named storm or other disaster requires cancellation of the meeting, Commission staff will attempt to give timely direct notice to the parties. Notice of cancellation will also be provided on the Commission's website (<http://www.psc.state.fl.us/>) under the Hot Topics link found on the home page. Cancellation can also be confirmed by calling the Office of the General Counsel at 850-413-6199.

cc: Commission Clerk

DOCKET NO. 20180013-PU  
GENERIC TAX DOCKET  
PRELIMINARY STAFF ISSUE LIST

- ISSUE 1:** What is the tax expense for the tax year 2018 at a 21 percent federal corporate tax rate?
- ISSUE 2:** What is the tax expense for the tax year 2018 at a 35 percent federal corporate tax rate?
- ISSUE 3:** What is the NOI for the tax year 2018 at a 21 percent federal corporate tax rate?
- ISSUE 4:** What is the NOI for the tax year 2018 at a 35 percent federal corporate tax rate?
- ISSUE 5:** What is the capital structure for the tax year 2018 at a 21 percent federal corporate tax rate?
- ISSUE 6:** What is the capital structure for the tax year 2018 at a 35 percent federal corporate tax rate?
- ISSUE 7:** What is the jurisdictional adjusted base revenue requirement for the tax year 2018 using a 21 percent federal corporate tax rate?
- ISSUE 8:** What is the jurisdictional adjusted base revenue requirement for the tax year 2018 using a 35 percent federal corporate tax rate?
- ISSUE 9:** What is the annual jurisdictional adjusted base revenue requirement increase/decrease due to the enactment of the Tax Cuts and Jobs Act of 2017 for the tax year 2018?
- ISSUE 10:** Were “protected excess deferred taxes” for 2018 using a 21 percent federal corporate tax rate appropriately calculated?
- ISSUE 11:** Were “unprotected excess deferred taxes” for 2018 using a 21 percent federal corporate tax rate appropriately calculated?
- ISSUE 12:** Were Accumulated Deferred Income Taxes (ADIT) for 2018 appropriately calculated?
- ISSUE 13:** Are classifications of the excess ADIT between “protected” and “unprotected” appropriate?
- ISSUE 14:** How should unprotected excess ADITs be flowed back to UIF customers?
- ISSUE 15:** How should protected excess ADITs be flowed back to UIF customers?

**ISSUE 16:** How should the savings associated with the Tax Cuts and Jobs Act of 2017 be treated?

**ISSUE 17:** Should this docket be closed?

c:20180013.Issue List-1.sbr