

Company: Southern California Gas Company (U 904 G)
Proceeding: 2028 General Rate Case
Application: A.26-06-014
Exhibit No: SCG-25-WP.1

REVISED WORKPAPERS TO
PREPARED DIRECT TESTIMONY
OF RAGAN G. REEVES
ON BEHALF OF SOUTHERN CALIFORNIA GAS COMPANY
VOLUME 1 OF 1
BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA
SEPTEMBER 2026



SoCalGas Taxes Index

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Workbook File Name: [taxSCG.xlsx](#)

Workbook Description: The purpose of this workbook is to calculate federal and state income taxes, ad valorem taxes, and payroll taxes for the 2028 GRC filing.

Worksheet

#	<u>Worksheet Name</u>	<u>Worksheet Description</u>
1	Output for Access	The Access Database will pick up the payroll tax rate from this tab.
2	IncomeTax Inputs	Input sheet for 2028 cells that can be changed.
3	2028IncomeTaxes	2028 income tax calculation.
4	2027IncomeTaxes	2027 income tax calculation.
5	2026IncomeTaxes	2026 income tax calculation.
6	2025IncomeTaxes	2025 income tax calculation.
7	Fed&StateTaxDepr	Summary sheet for forecasted depreciation on adds.
8	2028RMBLMDeptronAdds	2028 RM BLM depreciation calculation on forecasted capital additions.
9	2028StateDeptronAdds	2028 State depreciation calculation on forecasted capital additions
10	2027RMBLMDeptronAdds	2027 RM BLM depreciation calculation on forecasted capital additions.
11	2027StateDeptronAdds	2027 State depreciation calculation on forecasted capital additions
12	2026RMBLMDeptronAdds	2026 RM BLM depreciation calculation on forecasted capital additions.
13	2026StateDeptronAdds	2026 State depreciation calculation on forecasted capital additions
14	ADValorem	Property tax projection on capital additions.
15	ADValorem Rate Inflation	Ad Valorem rate inflation calculation
16	PayrollTaxes	Payroll tax calculation.
17	Composite Payroll Tax Rate	Composite payroll tax rate

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Payroll Tax

Company Code	Company	Fiscal Year	Description	Revised Payroll Tax Ratio
Co_Code	Company	Fiscal_Year	Ovh_Desc	OHLaborAdj
2200	SCG	2028	Payroll Tax	7.20%

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	2028	Projected 2027	2026	Actual 2025
FEDERAL ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(890,068)	(788,618)	(707,860)	(604,358)
Software Dev Costs	(251,961)	(199,061)	(261,444)	(240,557)
Cost of Removal-Pre '81 Property	(5,675)	(6,958)	(8,807)	(9,610)
Preferred Dividend Deduction	(862)	(862)	(862)	(862)
Disallowed Transportation Fringe Benefits	3,202	3,202	3,202	3,202
Other Deductions and Additions	-	-	-	-
Federal Credits	(704)	(704)	(704)	(1,936)
Federal Credits Addback	82	82	82	82
CCFT				17,605
ITC Amortization	(264)	(360)	(559)	(756)
Amortization of Excess Deferred Taxes (see details below)	(10,713)	(9,911)	(9,108)	(8,306)
Unamortized ITC	3,911	4,175	4,536	5,095
STATE ADJUSTMENTS: Addback (Deduct)				
Deductible Repairs	(890,068)	(788,618)	(707,860)	(604,358)
Software Dev Costs	(251,961)	(199,061)	(261,444)	(240,557)
Cost of Removal-Pre '81 Property	(59,228)	(72,613)	(91,910)	(138,210)
Preferred Dividend Deduction	-	-	-	-
Other Deductions and Additions	-	-	-	-
State Credits	-	-	-	-
State Credits Addback	-	-	-	-
FEDERAL STATUTORY RATE	21%	21%	21%	21%
STATE STATUTORY RATE	8.84%	8.84%	8.84%	8.84%
STATE RATE - NET OF STATE BENEFIT	6.984%	6.984%	6.984%	6.984%
Percentage of Capitalized Taxes & Interest to AFUDC	72%			
Book to Tax Depreciation Ratio_Fed	70.7%	70.7%	70.7%	70.7%
Payroll Tax Ratio	7.20%	7.29%	7.30%	7.27%
Ad Valorem Tax Ratio	1.5697538%	1.5468549%	1.5239560%	1.5010570%
Taxable CIAC Percentage	79.94%	79.94%	79.94%	
Gross-Up Factor	24.00%	24.00%	24.00%	
ITCCA (CIAC Amortization)	4,401	4,401	4,401	
Forecasted CAC Forfeitures	(25,521)	(25,521)	(25,521)	
ITCCA (CAC Amortization)	2,786	2,786	2,786	
<u>Amortization of Excess Deferred Taxes:</u>				
ARAM on Protected Assets - Excluding Cost of Removal	(14,326)	(13,524)	(12,722)	(11,919)
Additional ARAM from Including Cost of Removal in Book Depreciation	-	-	-	-
Amortization of Cost of Removal Excess Deferred Tax Asset	3,613	3,613	3,613	3,613
6-Year Amortization of Excess Unprotected Deferred Taxes (2018-2023)	-	-	-	-
Total Amortization of Excess Deferred Taxes	(10,713)	(9,911)	(9,108)	(8,306)
Remaining Excess Deferred Taxes to be Amortized	433,470	444,183	454,094	463,202
<u>15-Year Amortization of Software Dev Costs (Beginning in 2022)*</u>				
International SDSW Percentage	28.72%	28.72%	28.72%	28.72%
International Software Dev Costs	(72,373)	(57,178)	(75,096)	(69,097)
Reversal of Amt to be Amortized Over 180 Months	72,373	57,178	75,096	69,097
2022 SW 15-Yr Amortization	(2,587)	(2,587)	(2,587)	(2,587)
2023 SW 15-Yr Amortization	(2,648)	(2,648)	(2,648)	(2,648)
2024 SW 15-Yr Amortization	(3,747)	(3,747)	(3,747)	(3,747)
2025 SW 15-Yr Amortization	(4,606)	(4,606)	(4,606)	(2,303)
2026 SW 15-Yr Amortization	(5,006)	(5,006)	(2,503)	
2027 SW 15-Yr Amortization	(3,812)	(1,906)		
2028 SW 15-Yr Amortization	(2,412)			
Domestic SDSW Percentage	71.28%	71.28%	71.28%	71.28%
Domestic Software Dev Costs Immediately Expensed (Beginning in 2025)	(179,588)	(141,883)	(186,347)	(171,460)
Total Software Dev Costs Deduction	(204,407)	(162,384)	(202,439)	(182,745)

* Note - A half year convention is applied in the first year of amortization

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		2028	
RATEBASE		17,903,530	
ROR	x	7.52%	
Net Operating Income (Return)			1,346,345
 RATEBASE		 17,903,530	
WACost of Debt	x	2.29%	
 Interest		 (409,991)	
FEDERAL ADJUSTMENTS:			
	GROSS	TAX	
Tax Depreciation	(950,528)	(199,611)	
Fixed Charges - Operating (Interest Expense)	(409,991)	(86,098)	
Deductible Repairs	(890,068)	(186,914)	
Software Dev Costs	(204,407)	(42,926)	
Cost of Removal	(5,675)	(1,192)	
Ad Valorem Tax - Fiscal/Calendar	(11,001)	(2,310)	
Preferred Dividend Deduction	(862)	(181)	
Disallowed Transportation Fringe Benefits	3,202	673	
Credit Addback and Other	82	17	
P/Y CCFT	(3,750)	(787)	
Total Federal Tax Adj. (Deduction)	(2,472,998)		(519,330)
 STATE ADJUSTMENTS:			
Tax Depreciation	(1,091,287)	(96,470)	
Fixed Charges - Operating (Interest Expense)	(409,901)	(36,235)	
Deductible Repairs	(890,068)	(78,682)	
Software Dev Costs	(251,961)	(22,273)	
Cost of Removal	(59,228)	(5,236)	
Ad Valorem Tax - Fiscal/Calendar	(11,001)	(973)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(2,713,447)		(239,869)
 ADJUSTMENTS:			
ITC Amortization		(264)	
Amortization of Excess Deferred Taxes		(10,713)	
Tax Credits		(704)	
Other			
			(11,682)
 TOTAL			 575,465

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		<u>2027</u>	
RATEBASE		16,303,679	
ROR		7.52%	
Net Operating Income (Return)			1,226,037
 RATEBASE		 16,303,679	
WACost of Debt		<u>2.29%</u>	
 Interest		 (373,354)	
 FEDERAL ADJUSTMENTS:	<u>GROSS</u>	<u>TAX</u>	
Tax Depreciation	(787,241)	(165,321)	
Fixed Charges - Operating (Interest Expense)	(373,354)	(78,404)	
Deductible Repairs	(788,618)	(165,610)	
Software Dev Costs	(162,384)	(34,101)	
Cost of Removal	(6,958)	(1,461)	
Ad Valorem Tax - Fiscal/Calendar	(10,320)	(2,167)	
Preferred Dividend Deduction	(862)	(181)	
Disallowed Transportation Fringe Benefits	3,202	673	
Credit Addback and Other	82	17	
P/Y CCFT	4,221	886	
Total Federal Tax Adj. (Deduction)	(2,122,232)		(445,669)
 STATE ADJUSTMENTS:			
Tax Depreciation	(954,297)	(84,360)	
Fixed Charges - Operating (Interest Expense)	(373,259)	(32,996)	
Deductible Repairs	(788,618)	(69,714)	
Software Dev Costs	(199,061)	(17,597)	
Cost of Removal	(72,613)	(6,419)	
Ad Valorem Tax - Fiscal/Calendar	(10,320)	(912)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(2,398,168)		(211,998)
 ADJUSTMENTS:			
ITC Amortization		(360)	
Amortization of Excess Deferred Taxes		(9,911)	
Tax Credits		(704)	
Other			
			(10,975)
 TOTAL			<u>557,395</u>

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RATEBASE		2026	
ROR		15,104,431	
Net Operating Income (Return)	x	7.52%	1,135,853
RATEBASE		15,104,431	
WACost of Debt	x	2.29%	
Interest		(345,891)	
FEDERAL ADJUSTMENTS:			
	GROSS	TAX	
Tax Depreciation	(766,079)	(160,877)	
Fixed Charges - Operating (Interest Expense)	(345,891)	(72,637)	
Deductible Repairs	(707,860)	(148,651)	
Software Dev Costs	(202,439)	(42,512)	
Cost of Removal	(8,807)	(1,849)	
Ad Valorem Tax - Fiscal/Calendar	(10,302)	(2,163)	
Preferred Dividend Deduction	(862)	(181)	
Disallowed Transportation Fringe Benefits	3,202	673	
Credit Addback and Other	82	17	
P/Y CCFT	(1,118)	(235)	
Total Federal Tax Adj. (Deduction)	(2,040,074)		(428,416)
STATE ADJUSTMENTS:			
Tax Depreciation	(889,151)	(78,601)	
Fixed Charges - Operating (Interest Expense)	(345,788)	(30,568)	
Deductible Repairs	(707,860)	(62,575)	
Software Dev Costs	(261,444)	(23,112)	
Cost of Removal	(91,910)	(8,125)	
Ad Valorem Tax - Fiscal/Calendar	(10,302)	(911)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(2,306,454)		(203,891)
ADJUSTMENTS:			
ITC Amortization		(559)	
Amortization of Excess Deferred Taxes		(9,108)	
Tax Credits		(704)	
Other			
			(10,372)
TOTAL			493,175

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		2025	
RATEBASE		13,935,140	
ROR	x	7.49%	
Net Operating Income (Return)			1,043,742
 RATEBASE		 13,935,140	
WACost of Debt	x	2.11%	
Interest		(294,031)	
 FEDERAL ADJUSTMENTS:			
	GROSS	TAX	
Tax Depreciation	(713,200)	(149,772)	
Fixed Charges - Operating (Interest Expense)	(294,031)	(61,747)	
Deductible Repairs	(604,358)	(126,915)	
Software Dev Costs	(182,745)	(38,377)	
Cost of Removal	(9,610)	(2,018)	
Ad Valorem Tax - Fiscal/Calendar	(13,737)	(2,885)	
Preferred Dividend Deduction	(862)	(181)	
Disallowed Transportation Fringe Benefits	3,202	673	
Credit Addback and Other	82	17	
P/Y CCFT	17,605	3,697	
Total Federal Tax Adj. (Deduction)	(1,797,655)		(377,508)
 STATE ADJUSTMENTS:			
Tax Depreciation	(803,594)	(71,038)	
Fixed Charges - Operating (Interest Expense)	(293,924)	(25,983)	
Deductible Repairs	(604,358)	(53,425)	
Software Dev Costs	(240,557)	(21,265)	
Cost of Removal	(138,210)	(12,218)	
Ad Valorem Tax - Fiscal/Calendar	(13,737)	(1,214)	
Preferred Dividend Deduction	-	-	
Credit Addback and Other	-	-	
Total State Tax Adj. (Deduction)	(2,094,380)		(185,143)
 ADJUSTMENTS:			
ITC Amortization		(756)	
Amortization of Excess Deferred Taxes		(8,306)	
Tax Credits		(1,936)	
Other - Credits (Not to include credit addbacks)			(10,999)
 TOTAL			470,092

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Flow-Through Regulatory Federal and State Tax Depreciation on 2026-2028 Capital Additions

Federal Flow-Through Tax Depreciation				
	2025	2026	2027	2028
Vintage 2025 and Prior Depr Depr Adj to 2025 VY Assets in 2028	713,200	747,636	703,595	695,120 87,497
2026 Additions	-	18,443	66,815	68,079
2027 Additions	-	-	16,831	70,840
2028 Additions	-	-	-	28,992
Total Federal Flow-Through Tax Depreciation	713,200	766,079	787,241	950,528

State Flow-Through Tax Depreciation				
	2025	2026	2027	2028
Vintage 2025 and Prior Depr	803,594	760,356	684,167	621,893
2026 Additions	-	128,795	163,914	154,088
2027 Additions	-	-	106,216	146,209
2028 Additions	-	-	-	169,097
Total State Flow-Through Tax Depreciation	803,594	889,151	954,297	1,091,287

2028 Composite Book Rate	4.44%
2025 Composite Book Rate	4.11%
Change in Rate	0.32%
2025 VY Asset Base in 2028	26,948,935
Depn Adj to 2025 VY Assets in 2028	87,497

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Property & Acct.	2028 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2028 RM BLM DEPR.	2028 Depreciation For 2028 Additions	$\ast \left(\begin{array}{c} 2028 \text{ Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{c} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right) /$	2028 Vintage Forecast	=	2028 RM BLM Depn on 2028 Adds
Distribution TC 49.21													
376-387	956,597	(30,892)	22,381	(512,264)	0	0	435,823	5,332	11,703	$\ast \left(435,823 - 0 \right) /$	956,597	=	5,332
	956,597	(30,892)	22,381	(512,264)	0	0	435,823	5,332					
Capital Tools TC 49.21													
394	23,715	(1,722)	1,247	0	0	0	23,240	1,206	1,231	$\ast \left(23,240 - 0 \right) /$	23,715	=	1,206
	23,715	(1,722)	1,247	0	0	0	23,240	1,206					
Office Furn. TC 00.11													
391	0	0	0	0	0	0	0	0	0	$\ast \left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Data Equip TC 00.13													
391.1	0	0	0	0	0	0	0	0	0	$\ast \left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Computer Equipment TC 00.12													
391	85,867	(3,932)	2,849	0	0	0	84,783	781	791	$\ast \left(84,783 - 0 \right) /$	85,867	=	781
	85,867	(3,932)	2,849	0	0	0	84,783	781					
Underground Storage TC 49.24													
350, 352-358	321,148	(27,896)	20,211	(58,456)	0	0	255,007	3,661	4,611	$\ast \left(255,007 - 0 \right) /$	321,148	=	3,661
	321,148	(27,896)	20,211	(58,456)	0	0	255,007	3,661					
Transmission TC 49.24B													
367-371	581,743	(32,351)	23,439	(319,348)	0	0	253,482	3,112	7,142	$\ast \left(253,482 - 0 \right) /$	581,743	=	3,112
	581,743	(32,351)	23,439	(319,348)	0	0	253,482	3,112					
Buildings TC 65													
351, 366, 375, 390	101,117	(7,303)	5,291	0	0	0	99,106	1,059	1,080	$\ast \left(99,106 - 0 \right) /$	101,117	=	1,059
	101,117	(7,303)	5,291	0	0	0	99,106	1,059					
Land Imp TC 00.3													
390	0	0	0	0	0	0	0	0	0	$\ast \left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Communication Equipmt TC 48.14													
397	45,058	(2,406)	1,743	0	0	0	44,395	57	58	$\ast \left(44,395 - 0 \right) /$	45,058	=	57
	45,058	(2,406)	1,743	0	0	0	44,395	57					
Land&Other													
	0	0	0	0	0	0	0	0	0	$\ast \left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Software													
	581,827	(13,151)	9,528	0	(249,151)	0	329,053	13,784	24,372	$\ast \left(329,053 - 0 \right) /$	581,827	=	13,784
	581,827	(13,151)	9,528	0	(249,151)	0	329,053	13,784					
TOTALS	2,697,071	(119,653)	86,690	(890,068)	(249,151)	0	1,524,889	28,992	50,988				

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STATE DEPRECIATION CALCULATION

METHOD >>>>>> LIFE >>>>>>	150DB 35 Yr	150DB 22 Yr	150DB 22 Yr	200DB 10 Yr	200DB 6 Yr	150DB 35 Yr	150DB 45 Yr	SL 45 Yr	200DB 6 Yr	200DB 6 Yr	SL 3 Yr				
	Distrib	UGS Rights /Trans	Trans RW	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub- Total	Other	Land	TOTAL
Asset Class															
ADDITIONS	956,597	321,148	581,743	0	0	23,715	0	101,117	45,058	85,867	581,827	2,697,071	0	0	2,697,071
AFUDC	(30,892)	(27,896)	(32,351)	0	0	(1,722)	0	(7,303)	(2,406)	(3,932)	(13,151)	(119,653)	0	0	(119,653)
CAP INT & TAXES	22,381	20,211	23,439	0	0	1,247	0	5,291	1,743	2,849	9,528	86,690	0	0	86,690
REPAIRS	(512,264)	(58,456)	(319,348)	0	0	0	0	0	0	0	0	(890,068)	0	0	(890,068)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(249,151)	(249,151)	0	0	(249,151)
TAX BASIS	435,823	255,007	253,482	0	0	23,240	0	99,106	44,395	84,783	329,053	1,524,889	0	0	1,524,889
YR 1 RATE	2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%				
DEPR.	12,451	11,593	11,523	0	0	664	0	1,652	7,399	14,131	109,683	169,097		2028	
YR 2 RATE	5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%				
DEPR.	24,193	22,129	21,997	0	0	1,290	0	3,249	12,332	23,551	109,683	218,424		2029	
YR 3 RATE	5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%				
DEPR.	22,811	20,120	20,000	0	0	1,216	0	3,141	8,222	15,701	109,683	200,894		2030	
YR 4 RATE	4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%				
DEPR.	21,508	18,292	18,182	0	0	1,147	0	3,036	5,481	10,467	0	78,113		2031	
YR 5 RATE	4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%					
DEPR.	20,279	16,629	16,530	0	0	1,081	0	2,935	4,091	7,814		69,358		2032	
YR 6 RATE	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%					
DEPR.	19,120	15,117	15,026	0	0	1,020	0	2,837	3,273	6,251		62,644		2033	
YR 7 RATE	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%					
DEPR.	18,030	13,742	13,660	0	0	961	0	2,742	2,910	5,557		57,603		2034	
YR 8 RATE	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%					
DEPR.	17,001	12,493	12,418	0	0	907	0	2,651	2,910	5,557		53,936		2035	

Property & Acct.	2027 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2027 RM BLM DEPR.	2028 RM BLM DEPR.	2027 Depreciation For 2027 Additions	2027 Tax Investment Forecast	Other Basis Adjustments	2027 Vintage Forecast	2027 RM BLM Depn on 2027 Add.	2028 Depreciation For 2027 Additions	2027 Tax Investment Forecast	Other Basis Adjustments	2027 Vintage Forecast	2028 RM BLM Depn on 2027 Add.
Distribution TC 49.21																			
376-387	844,962	(20,505)	14,857	(470,454)	0	0	368,859	4,238	11,787	9,707	- [368,859 - 0]		844,962	= 4,238	27,001	- [368,859 - 0]		844,962	= 11,787
	844,962	(20,505)	14,857	(470,454)	0	0	368,859	4,238	11,787										
Capital Tools TC 49.21																			
384	14,823	(947)	686	0	0	0	14,563	293	2,063	299	- [14,563 - 0]		14,823	= 293	2,100	- [14,563 - 0]		14,823	= 2,063
	14,823	(947)	686	0	0	0	14,563	293	2,063										
Office Furn. TC 00.11																			
391	0	0	0	0	0	0	0	0	0	19	- [0 - 0]		0	= 0	47	- [0 - 0]		0	= 0
	0	0	0	0	0	0	0	0	0										
Data Equip TC 00.13																			
391.1	0	0	0	0	0	0	0	0	0	0	- [0 - 0]		0	= 0	0	- [0 - 0]		0	= 0
	0	0	0	0	0	0	0	0	0										
Computer Equipment TC 00.12																			
391	72,074	(3,433)	2,487	0	0	0	71,128	2,227	13,929	2,257	- [71,128 - 0]		72,074	= 2,227	14,115	- [71,128 - 0]		72,074	= 13,929
	72,074	(3,433)	2,487	0	0	0	71,128	2,227	13,929										
Underground Storage TC 49.24																			
350, 352-358	255,156	(19,894)	14,413	(40,334)	0	0	209,342	2,889	9,207	3,521	- [209,342 - 0]		255,156	= 2,889	11,221	- [209,342 - 0]		255,156	= 9,207
	255,156	(19,894)	14,413	(40,334)	0	0	209,342	2,889	9,207										
Transmission TC 49.24B																			
367-371	463,577	(27,564)	19,970	(277,830)	0	0	178,154	1,749	5,361	4,552	- [178,154 - 0]		463,577	= 1,749	13,949	- [178,154 - 0]		463,577	= 5,361
	463,577	(27,564)	19,970	(277,830)	0	0	178,154	1,749	5,361										
Buildings TC 69																			
351, 366, 375, 390	75,759	(4,958)	3,592	0	0	0	74,393	1,020	1,988	1,039	- [74,393 - 0]		75,759	= 1,020	2,025	- [74,393 - 0]		75,759	= 1,988
	75,759	(4,958)	3,592	0	0	0	74,393	1,020	1,988										
Land Imp TC 00.3																			
390	0	0	0	0	0	0	0	0	0	0	- [0 - 0]		0	= 0	0	- [0 - 0]		0	= 0
	0	0	0	0	0	0	0	0	0										
Communication Equipment TC 48.14																			
397	41,455	(1,795)	1,301	0	0	0	40,960	58	6,196	58	- [40,960 - 0]		41,455	= 58	6,271	- [40,960 - 0]		41,455	= 6,196
	41,455	(1,795)	1,301	0	0	0	40,960	58	6,196										
Land&Other																			
	4,820	0	0	0	0	0	4,820	0	0	0	- [4,820 - 0]		4,820	= 0	0	- [4,820 - 0]		4,820	= 0
	4,820	0	0	0	0	0	4,820	0	0										
Software																			
	534,205	(28,057)	20,328	0	(353,302)	0	173,174	4,357	20,309	13,439	- [173,174 - 0]		534,205	= 4,357	62,649	- [173,174 - 0]		534,205	= 20,309
	534,205	(28,057)	20,328	0	(353,302)	0	173,174	4,357	20,309										
TOTALS	2,306,831	(107,154)	77,634	(788,618)	(353,302)	0	1,135,391	16,831	70,840	34,891					139,378				

[illegible]

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STATE DEPRECIATION CALCULATION

METHOD >>>>>>	200DB 35 Yr	200DB 22 Yr	200DB 22 Yr	200DB 10 Yr	200DB 6 Yr	200DB 35 Yr	150DB 45 Yr	150DB 45 Yr	200DB 6 Yr	200DB 6 Yr	SL 3 Yr				
LIFE >>>>>>															
	Distrib	UGS Rights /Trans	Trans R/W	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Addis	Sub- Total	Other	Land	TOTAL
Asset Class															
ADDITIONS	681,331	350,824	383,090	0	0	29,584	0	277,630	53,632	8,014	487,923	2,272,029	0	7	2,272,036
AFUDC	(29,857)	(74,614)	(63,501)	0	0	(2,388)	0	(25,803)	(6,782)	(148)	(34,714)	(237,807)	0	0	(237,807)
CAP INT & TAXES	21,632	54,059	46,007	0	0	1,730	0	18,694	4,914	107	25,151	172,294	0	0	172,294
REPAIRS	(396,874)	(38,145)	(272,840)	0	0	0	0	0	0	0	0	(707,860)	0	0	(707,860)
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(214,016)	(214,016)	0	0	(214,016)
TAX BASIS	276,231	292,124	92,756	0	0	28,926	0	270,522	51,764	7,973	264,344	1,284,641	0	7	1,284,648
YR 1 RATE	2.857%	4.546%	4.546%	10.000%	16.667%	2.857%	1.667%	1.667%	16.667%	16.667%	33.333%				
DEPR.	7,892	13,280	4,217	0	0	826	0	4,510	8,627	1,329	88,114	128,795		2026	
YR 2 RATE	5.551%	8.678%	8.678%	18.000%	27.778%	5.551%	3.278%	3.278%	27.778%	27.778%	33.333%				
DEPR.	15,334	25,351	8,049	0	0	1,606	0	8,868	14,379	2,215	88,114	163,914		2027	
YR 3 RATE	5.234%	7.890%	7.890%	14.400%	18.519%	5.234%	3.169%	3.169%	18.519%	18.519%	33.333%				
DEPR.	14,458	23,049	7,318	0	0	1,514	0	8,573	9,586	1,477	88,114	154,088		2028	
YR 4 RATE	4.935%	7.173%	7.173%	11.520%	12.346%	4.935%	3.063%	3.063%	12.346%	12.346%	0.000%				
DEPR.	13,632	20,954	6,653	0	0	1,427	0	8,286	6,391	984	0	58,328		2029	
YR 5 RATE	4.653%	6.521%	6.521%	9.216%	9.876%	4.653%	2.961%	2.961%	9.216%	9.216%	0.000%				
DEPR.	12,853	19,049	6,049	0	0	1,346	0	8,010	4,771	735		52,813		2030	
YR 6 RATE	4.387%	5.928%	5.928%	7.373%	9.876%	4.387%	2.863%	2.863%	7.373%	7.373%	0.000%				
DEPR.	12,118	17,317	5,499	0	0	1,269	0	7,745	3,817	588		48,352		2031	
YR 7 RATE	4.137%	5.389%	5.389%	6.554%	4.938%	4.137%	2.767%	2.767%	6.554%	6.554%	0.000%				
DEPR.	11,428	15,743	4,999	0	0	1,197	0	7,485	3,393	523		44,766		2032	
YR 8 RATE	3.901%	4.899%	4.899%	6.554%	0.000%	3.901%	2.675%	2.675%	6.554%	6.554%	0.000%				
DEPR.	10,776	14,311	4,544	0	0	1,128	0	7,236	3,393	523		41,911		2033	

SoCalGas
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	Tax Year 2025	Tax Year 2026	Tax Year 2027	Tax Year 2028
Gas Plant in Service	25,208,676	27,128,161	29,233,175	31,271,799
Materials & Supplies	136,567	138,065	138,449	137,961
Plant in Service per Books	25,345,243	27,266,226	29,371,624	31,409,760
Taxable Percentage (Note 1)	97.36%	97.36%	97.36%	97.36%
Taxable Plant in Service	24,676,337	26,546,622	28,596,455	30,580,801
Reserve for Depreciation per Books	10,276,568	10,955,567	11,856,594	12,712,742
Total Reserve for Depreciation	10,276,568	10,955,567	11,856,594	12,712,742
Taxable Percentage (Note 1)	83.07%	83.07%	83.07%	83.07%
Taxable Reserve for Depreciation	8,536,417	9,100,439	9,848,894	10,560,069
Historical Cost less Depreciation	16,139,920	17,446,183	18,747,561	20,020,732
Deferred Income Taxes	1,579,461	1,626,549	1,599,868	1,631,102
Taxable Percentage (Note 2)	115.83%	115.83%	115.83%	115.83%
100% Deferred Tax Reserve	1,829,566	1,884,111	1,853,205	1,889,385
HCLD Less 100% of DTR	14,310,354	15,562,072	16,894,356	18,131,348
Adjustment for Income Approach Valuation (Note 3)	94.49%	94.49%	94.49%	94.49%
Assessed Value - Unitary	13,521,200	14,703,891	15,962,705	17,131,482
Non-Unitary Percentage	0.52%	0.52%	0.52%	0.52%
Assessed Value - Non-Unitary	69,898	76,012	82,519	88,561
Total Assessed Value	13,591,098	14,779,903	16,045,225	17,220,044
Net Assessed Value	13,591,098	14,779,903	16,045,225	17,220,044
Average Tax Rate (Note 4)	1.501057%	1.523956%	1.546855%	1.569754%
Fiscal Year Ad Valorem Taxes	204,010	225,239	248,196	270,312
Misc. Ad Valorem Taxes (Note 5)	357	357	357	357
Total Fiscal Year Ad Valorem Taxes	204,367	225,597	248,554	270,670
Less:				
Non-Operating Taxes	243	243	243	243
Tax on Montebello Storage Facility (Non-Utility)	372	372	372	372
Other Than Tax Exp.	258	258	258	258
Fiscal Year Capitalized Tax on CWIP	13,000	12,745	14,217	15,432
Fiscal Year Ad Valorem Tax Expense - Operating	190,495	211,979	233,464	254,365
2nd Installment of Prior Year Tax Billed (April)	88,577	101,747	112,362	123,840
1st Installment of Current Year Tax Billed (December)	101,747	112,362	123,840	134,898
Less: Calendar Year Capitalized Tax on CWIP	13,567	12,432	13,058	15,376
Calendar Year Ad Valorem Tax Exp - Operating	176,758	201,677	223,145	243,363
Income Tax Adjustment	(13,737)	(10,302)	(10,320)	(11,001)

Note 1 - Includes adjustments for Inventory, Possessory Interests, Software, and Leased Equipment, etc. either added or deducted from Historical Cost and Depreciation Reserve.

Note 2 - Eliminates deferred taxes on non-taxable items from book deferred taxes.

Note 3 - SBE used 75% Cost Approach / 25% Income Approach to arrive at SCG's assessed value.

Note 4 - Tax rate inflated by .025% / year based on average tax rate inflation from 2019 to 2024.

Note 5 - Taxes paid directly to special districts including Nevada tax for Data Center.

SoCalGas
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Tax Workpapers

Ad Valorem Tax Rate Inflation

	Rate
A 2024/2025 Average Tax Rate	1.4781581%
B 2019/2020 Average Tax Rate	1.3636636%
C 5 Year Increase (A - B)	0.1144946%
D Average Increase (C / 5)	0.0228989%
Estimated 2025/2026 Average Tax Rate	1.5010570%
Estimated 2026/2027 Average Tax Rate	1.5239560%
Estimated 2027/2028 Average Tax Rate	1.5468549%
Estimated 2028/2029 Average Tax Rate	1.5697538%

SoCalGas
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O&M Payroll Taxes

	Nominal\$
2025 O&M Payroll	664,717
2025 Ratio (Payroll tax/Payroll)	7.27%
2025 O&M Payroll Taxes	48,325
2026 O&M Labor Excl. Reassignment	716,907
2026 Shared O&M Labor	46,987
2026 Ratio	7.30%
2026 O&M Payroll Taxes	55,764
2027 O&M Labor Excl. Reassignment	752,204
2027 Shared O&M Labor	49,481
2027 Ratio	7.29%
2027 O&M Payroll Taxes	58,443
2028 O&M Labor Excl. Reassignment	789,319
2028 Shared O&M Labor	52,248
2028 Ratio	7.20%
2028 O&M Payroll Taxes	60,593

Capital Payroll Taxes:

	Nominal\$
2026 Capital Labor	300,208
2026 Non-Shared Labor O&M Reassigned to Capital	64,277
2026 Shared Labor O&M Reassigned to Capital	1,424
Total 2026 Capital Labor	365,909
2026 Ratio	7.30%
2026 Capital Payroll Taxes	26,711
2027 Capital Labor	322,710
2027 Non-Shared Labor O&M Reassigned to Capital	68,629
2027 Shared Labor O&M Reassigned to Capital	1,453
Total 2027 Capital Labor	392,791
2027 Ratio	7.29%
2027 Capital Payroll Taxes	28,634
2028 Capital Labor	373,607
2028 Non-Shared Labor O&M Reassigned to Capital	72,467
2028 Shared Labor O&M Reassigned to Capital	1,613
Total 2028 Capital Labor	447,686
2028 Ratio	7.20%
2028 Capital Payroll Taxes	32,233

SoCalGas
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Tax Workpapers
Southern California Gas Company
2028 General Rate Case - Application
Composite Payroll Tax Rate

	2025	2026	2027	2028
Social Security Tax				
SS Wage Base	176,100	184,500	190,800	198,900
SS Wages	1,097,347,500	1,074,227,455	1,177,954,797	1,284,976,346
SS Tax Rate	6.20%	6.20%	6.20%	6.20%
SS Taxes	68,035,545	66,602,102	73,033,197	79,668,533
Medicare Wage Base	N/A	N/A	N/A	N/A
Medicare Wages	1,206,936,277	1,180,103,708	1,295,142,255	1,411,427,249
Medicare Tax Rate	1.45%	1.45%	1.45%	1.45%
Medicare Taxes	17,500,576	17,111,504	18,779,563	20,465,695
FUI Wage Base	7,000	7,000	7,000	7,000
FUI Wages	62,356,742	62,593,683	62,603,980	62,613,431
FUI Tax Rate	1.80%	2.10%	2.40%	0.60%
FUI Taxes	1,122,421	1,314,467	1,502,496	375,681
CA-SUI Wage Base	7,000	7,000	7,000	7,000
CA-SUI Wages	62,356,742	62,593,683	62,603,980	62,613,431
CA-SUI Tax Rate	1.60%	1.60%	1.60%	1.60%
CA-SUI Taxes	997,708	1,001,499	1,001,664	1,001,815
CA-SUI ETT Tax Rate	0.10%	0.10%	0.10%	0.10%
CA-SUI ETT Taxes	62,357	62,594	62,604	62,613
Total Employer Payroll Tax	87,718,607	86,092,166	94,379,524	101,574,337
Medicare Wages	1,206,936,277	1,180,103,708	1,295,142,255	1,411,427,249
Composite Rate	7.27%	7.30%	7.29%	7.20%

SoCalGas Deferred Taxes Index

****All subsequent data included in this file are Confidential and Protected Materials Pursuant to PUC Section 583, GO 66-D Revision 1, and**

WORKBOOK NAME: [taxSCGDeferred.xlsx](#)

WORKBOOK DESCRIPTION: The purpose of this workbook is to calculate the weighted average deferred taxes that flow into ratebase.

Worksheet

#	Worksheet Name	Worksheet Description
1	TotalSCGDeferredTaxes	Summary page - weighted average deferred taxes for 2025, 2026, 2027, & 2028
2	2028DEFTAXES	Calculation of 2028 weighted average deferred taxes
3	2027DEFTAXES	Calculation of 2027 weighted average deferred taxes
4	2026DEFTAXES	Calculation of 2026 weighted average deferred taxes
5	2025DEFTAXES	Calculation of 2025 weighted average deferred taxes
6	RMFEDTAXDepr	Summary page - Ratemaking Federal depreciation
7	2028RMFedDepronAdds	Ratemaking Fed depreciation calculation on 2028 capital additions
8	2027RMFedDepronAdds	Ratemaking Fed depreciation calculation on 2027 capital additions
9	2026RMFedDepronAdds	Ratemaking Fed depreciation calculation on 2026 capital additions
10	CapInterest	1986 TRA - Capitalized Interest Adjustment on forecasted adds.
11	TaxDeprCapInterest	Depreciation effect of Capitalized Interest Adjustment
12	CIAC	Deferred Taxes and Deferred Revenue Calc for CIAC
13	CIAC Input	CIAC percentage input for distribution and transmission
14	CIAC-CAC	Input for forecasted CAC forfeitures
15	Depr Adjustment	State / Federal Depreciation for CIAC advances and CAC forfeitures
16	Tax Depr - CIAC & CAC	Depreciation on CIAC Advances and CAC Forfeitures (Advance piece only)
17	Monthly Summary	
18	DeftTaxITC	Accumulated Deferred ITC
19	TotalSCGDefTaxesShServ	Summary page - weighted average deferred taxes for Shared Services 2026-2028
20	2028DefTaxesShServ	Calculation of 2028 Shared Services weighted average deferred taxes
21	2027DefTaxesShServ	Calculation of 2027 Shared Services weighted average deferred taxes
22	2026DefTaxesShServ	Calculation of 2026 Shared Services weighted average deferred taxes
23	ShServRMFedTaxDepr	Summary page - Shared Services Ratemaking Federal depreciation
24	ShServRMBLMDDepr	Summary page - Shared Services Ratemaking BLM depreciation
25	2028RMFedDepronAddsShServ	Ratemaking Fed (Area 97) Shared Services depreciation on 2028 capital additions
26	2028RMBLMDDepronAddsShServ	Ratemaking BLM Shared Services depreciation on 2028 capital additions
27	2027RMFedDepronAddsShServ	Ratemaking Fed Shared Services depreciation on 2027 capital additions
28	2027RMBLMDDepronAddsShServ	Ratemaking BLM Shared Services depreciation on 2027 capital additions
29	2026RMFedDepronAddsShServ	Ratemaking Fed Shared Services depreciation on 2026 capital additions
30	2026RMBLMDDepronAddsShServ	Ratemaking BLM Shared Services depreciation on 2026 capital additions
31	CapInterestShrdSvcs	1986 TRA - Capitalized Interest Adjustment on forecasted shared service adds.
32	TaxDeprCapInterestShrdSvcs	Depreciation effect of Capitalized Interest Adjustment on forecasted shared service adds.
33	DeftTaxShServStructures	Deferred Taxes - Shared Services Structures
34	DeftTaxShServHardware	Deferred Taxes - Shared Services Hardware
35	DeftTaxShServSoftware	Deferred Taxes - Shared Services Software
36	DeftTaxShServCommunications	Deferred Taxes - Shared Services Communications
37	DeftTaxShServMiscellaneous	Deferred Taxes - Shared Services Miscellaneous
38	IN_SCG_NOL	Input for NOL calculation

SoCalGas
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SoCalGas
Total Deferred Taxes

	DR (CR)
Weighted Average Deferred Tax Balance - 2025	(1,135,650)
Weighted Average Deferred Tax Balance - 2026	(1,161,032)
Weighted Average Deferred Tax Balance - 2027	(1,156,895)
Weighted Average Deferred Tax Balance - 2028	(1,192,590)

SoCalGas
2028 Deferred Taxes

	2028
DEFERRED TAX BALANCE @ 12/31/2027	(1,186,919)
RM BLM 2028 Depr on 2025 and Prior Vintages	782,617
RM Fed Tax 2028 Depr on 1981-2025 Vintages	504,216
	278,401
	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	58,464
	6,567
2028 FORECASTED CAPITAL ADDITIONS	2,697,071
2028 RM BLM DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	167,911
2028 RM FED TAX DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIO	499,121
	21%
TAX RATE	(331,210)
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(69,554)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2025 ADJUSTMENTS	(69,554)
86 TRA - CAPITALIZED INTEREST	18,881
OTHER ADJUSTMENTS	(32,427)
DEFERRED TAX BALANCE @ 12/31/2028	(1,204,988)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,192,590)

NET OPERATING LOSS	2028	CA TI / NOL
BOOK INCOME BEFORE TAXES	1,378,273	1,378,273
ADD BACK DEPRECIATION	1,311,445	1,311,445
BOOK INCOME BEFORE TAXES AND DEPRECIATION	2,689,718	2,689,718
FEDERAL ADJUSTMENTS		
FED ADJ OTHER THAN INTEREST AND PY CCFT	(2,059,268)	(2,303,555)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(410,056)	(409,969)
PY CCFT	(3,761)	
ADD BACK BLM TAX DEPRECIATION	959,528	
SUBTRACT TAX DEPRECIATION (BONUS)	(1,003,336)	94,035
TOTAL FEDERAL TAX ADJUSTMENTS	(2,525,895)	(2,619,489)
FEDERAL TAXABLE INCOME/(LOSS)	163,822	70,229
FEDERAL TAX RATE	21%	6.98%
TAX LIABILITY / (UN-UTILIZED DTA)	34,403	4,905
UN-UTILIZED DTA CARRIED BACK TO 2026	0	
UN-UTILIZED DTA CARRIED BACK TO 2027	0	
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(27,522)	(4,905)
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	(42,940)	(114,842)
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(42,940)	(114,842)
FEDERAL TAX DEPRECIATION:		
DEPRECIATION ON PRE-2026 VINTAGES	(504,216)	94,035
DEPRECIATION ON 2026 ADDITIONS	(159,805)	
DEPRECIATION ON 2027 ADDITIONS	(159,991)	
DEPRECIATION ON 2028 CAPITAL ADDITIONS	(179,325)	
TOTAL TAX DEPRECIATION	(1,003,336)	94,035

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg	days left in yr	
	CY de/d		per mo		
jan	(2,053)	0.9153	(1,879)	335	(1,186,919)
feb	(2,053)	0.8306	(1,705)	304	(1,188,798)
mar	(2,053)	0.7541	(1,548)	276	(1,190,503)
apr	(2,053)	0.6694	(1,374)	245	(1,192,051)
may	(2,053)	0.5874	(1,206)	215	(1,194,632)
jun	(2,053)	0.5027	(1,032)	184	(1,195,664)
jul	(2,053)	0.4208	(864)	154	(1,196,528)
aug	(2,053)	0.3361	(690)	123	(1,197,217)
sep	(2,053)	0.2514	(516)	92	(1,197,734)
oct	(2,053)	0.1694	(348)	62	(1,198,081)
nov	(2,053)	0.0847	(174)	31	(1,198,255)
dec	(2,053)	0.0027	(6)	1	(1,198,261)
Prorated additions			(11,342)		
Beginning of year balance			(1,186,919)		
Prorated end of year balance			(1,198,261)		
Average			(1,192,590)		

SoCalGas
2027 Deferred Taxes

	2027
DEFERRED TAX BALANCE @ 12/31/2026	(1,145,774)
RM BLM 2027 Depr on 2025 and Prior Vintages	703,595
RM Fed Tax 2027 Depr on 1981-2025 Vintages	555,605
	147,991
	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	31,078
	7,033
2027 FORECASTED CAPITAL ADDITIONS	2,302,011
2027 RM BLM DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	83,646
2027 RM FED TAX DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIO	287,529
	(203,883)
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(42,815)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2025 ADJUSTMENTS	(42,815)
86 TRA - CAPITALIZED INTEREST	17,679
OTHER ADJUSTMENTS	(54,119)
DEFERRED TAX BALANCE @ 12/31/2027	(1,186,919)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,156,895)

NET OPERATING LOSS

2027	CA TI / NOL
BOOK INCOME BEFORE TAXES	1,285,855
ADD BACK DEPRECIATION	1,154,920
BOOK INCOME BEFORE TAXES AND DEPRECIATION	2,440,776
FEDERAL ADJUSTMENTS	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(1,753,114)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(373,401)
PY CCFT	4,218
ADD BACK BLM TAX DEPRECIATION	787,241
SUBTRACT TAX DEPRECIATION (BONUS)	(843,134)
TOTAL FEDERAL TAX ADJUSTMENTS	(2,178,188)
FEDERAL TAXABLE INCOME/(LOSS)	262,587
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTA)	55,143
UN-UTILIZED DTA CARRIED BACK TO 2025	0
UN-UTILIZED DTA CARRIED BACK TO 2026	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(44,115)
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	(70,463)
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(70,463)
FEDERAL TAX DEPRECIATION:	
DEPRECIATION ON PRE-2026 VINTAGES	(555,605)
DEPRECIATION ON 2026 ADDITIONS	(172,759)
DEPRECIATION ON 2027 ADDITIONS	(114,770)
TOTAL TAX DEPRECIATION	(843,134)
	100,711

365				
	a	b =	c = a x b	d =
	Mthly Avg of	# of days in yrs / d	weighted avg	days left in
	CY de/d		per mo	yr
				e
				(1,145,774)
jan	(4,015)	0.9178	(3,685)	335
feb	(4,015)	0.8329	(3,344)	304
mar	(4,015)	0.7562	(3,036)	276
apr	(4,015)	0.6712	(2,695)	245
may	(4,015)	0.5890	(2,365)	215
jun	(4,015)	0.5041	(2,024)	184
jul	(4,015)	0.4219	(1,694)	154
aug	(4,015)	0.3370	(1,353)	123
sep	(4,015)	0.2521	(1,012)	92
oct	(4,015)	0.1699	(682)	62
nov	(4,015)	0.0849	(341)	31
dec	(4,015)	0.0027	(11)	1
				(1,168,015)
Prorated additions			(22,241)	
Beginning of year balance			(1,145,774)	
Prorated end of year balance			(1,168,015)	
Average			(1,156,895)	

SoCalGas
2026 Deferred Taxes

	2026
DEFERRED TAX BALANCE @ 12/31/2025	(1,163,347)
RM BLM 2026 Depr on 2025 and Prior Vintages	747,636
RM FED TAX 2026 DEPR ON 1981-2025 VINTAGES	626,149
	121,488
	21%
State Tax Depr. Adj. (Related to Norm. 481a Adj.)	25,512
	7,542
2026 FORECASTED CAPITAL ADDITIONS	2,272,029
2026 RM BLM DEPRECIATION ON 2026 CAPITAL ADDITIONS	18,443
2026 RM FED TAX DEPRECIATION ON 2026 CAPITAL ADDITIONS	133,933
	(115,490)
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(24,253)
DEFERRED TAX ON CAPITAL ADDITIONS - AND 2025 ADJUSTMENTS	(24,253)
86 TRA - CAPITALIZED INTEREST	46,514
OTHER ADJUSTMENTS	(37,743)
DEFERRED TAX BALANCE @ 12/31/26	(1,145,774)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,161,032)

NET OPERATING LOSS

	2026
BOOK INCOME BEFORE TAXES	1,167,213
ADD BACK DEPRECIATION	1,091,535
BOOK INCOME BEFORE TAXES AND DEPRECIATION	2,258,748
Federal Adjustments	
FED ADJ OTHER THAN INTEREST AND PY CCFT	(1,693,064)
FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(345,901)
PY CCFT	(1,118)
ADD BACK BLM TAX DEPRECIATION	766,079
SUBTRACT TAX DEPRECIATION (BONUS)	(760,081)
TOTAL FEDERAL TAX ADJUSTMENTS	(2,034,086)
FEDERAL TAXABLE INCOME/(LOSS)	224,662
FEDERAL TAX RATE	21%
TAX LIABILITY / (UN-UTILIZED DTA)	47,179
UN-UTILIZED DTA CARRIED BACK TO 2024	0
UN-UTILIZED DTA CARRIED BACK TO 2025	0
DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(37,743)
UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	(114,577)
UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(114,577)
FEDERAL TAX DEPRECIATION:	
DEPRECIATION ON PRE-2026 VINTAGES	(626,149)
DEPRECIATION ON 2026 ADDITIONS	(133,933)
TOTAL TAX DEPRECIATION	(760,081)

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs /	weighted avg	days left	
	CY defd	d	per mo	in yr	
					(1,163,347)
jan	836	0.9178	767	335	(1,162,580)
feb	836	0.8329	696	304	(1,161,884)
mar	836	0.7562	632	276	(1,161,252)
apr	836	0.6712	561	245	(1,160,691)
may	836	0.5890	492	215	(1,160,198)
jun	836	0.5041	421	184	(1,159,777)
jul	836	0.4219	353	154	(1,159,424)
aug	836	0.3370	282	123	(1,159,143)
sep	836	0.2521	211	92	(1,158,932)
oct	836	0.1699	142	62	(1,158,790)
nov	836	0.0849	71	31	(1,158,719)
dec	836	0.0027	2	1	(1,158,717)
Prorated additions			4,630		
Beginning of year balance			(1,163,347)		
Prorated end of year balance			(1,158,717)		
Average			(1,161,032)		

SoCalGas
2025 Deferred Taxes

	2025		
		NET OPERATING LOSS	
		BOOK INCOME BEFORE TAXES	1,098,829
		ADD BACK DEPRECIATION	1,008,196
		BOOK INCOME BEFORE TAXES AND DEPRECIATION	2,107,029
		FEDERAL ADJUSTMENTS	
		FED ADJ OTHER THAN INTEREST AND PY CCFT	(1,521,228)
		FIXED CHARGES - OPERATING (INTEREST EXPENSE)	(294,031)
		PY CCFT	17,605
		ADD BACK BLM TAX DEPRECIATION (Recorded)	713,200
		SUBTRACT TAX DEPRECIATION (BONUS)	(656,679)
		TOTAL FEDERAL TAX ADJUSTMENTS	(1,741,134)
		FEDERAL TAXABLE INCOME/(LOSS)	365,895
		FEDERAL TAX RATE	21%
		TAX LIABILITY / (UN-UTILIZED DTA)	76,838
		UN-UTILIZED DTA CARRIED BACK TO 2023	0
		UN-UTILIZED DTA CARRIED BACK TO 2024	0
		DTA CARRIED FWD FROM PRIOR YRS & UTILIZED THIS YR	(61,470)
		UN-UTILIZED DTA CARRIED FWD FROM PRIOR YRS	(152,321)
		UN-UTILIZED DTA CARRIED FORWARD TO FUTURE YEARS	(152,321)
		FEDERAL TAX DEPRECIATION (Recorded):	(656,679)
DEFERRED TAX BALANCE @ 12/31/2024	(1,107,952)		
DEFERRED TAX BALANCE @ 12/31/2025	(1,163,347)		
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(1,135,650)		

SoCalGas
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SoCalGas
Ratemaking Deferred Tax Depreciation

	2026	2027	2028
Depreciation on 1981-2025 Vintages	626,149	555,605	504,216
2026 Additions - Depr	133,933	172,759	159,805
2027 Additions - Depr		114,770	159,991
2028 Additions - Depr			179,325
Total Ratemaking Fed Deferred Depr	760,081	843,134	1,003,336
2027 Dep		287,529	
2028 Dep		499,121	
Total State Tax Depreciation Adj. (Relate	(108,001)	(100,711)	(94,035)

SoCalGas
2028 Ratemaking Federal Deferred Tax Depreciation on Capital Additions

30% BONUS DEPRECIATION

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL						
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr						
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL		
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	2028			
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	2029			
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	2030			
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	2031			
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	2032			
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	2033			
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	2034			
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	2035			

Bonus Depreciation Input: 0%

Common Allocation
Office Furn 0%
Capital Tools 100%

100% BONUS DEPRECIATION

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL						
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr						
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL		
ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AFUDC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CAP INT & TAX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	0	0	2028			
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	0	0	2029			
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	0	0	2030			
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	2031			
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	0	0	2032			
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	0	0	2033			
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	2034			
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	0	0	2035			

MACRS DEPRECIATION

METHOD	1500B	1500B	1500B	2000B	2000B	1500B	SL	SL	2000B	2000B	SL						
LIFE	20 Yr	15 Yr	15 Yr	7 Yr	5 Yr	20 Yr	39 Yr	39 Yr	5 Yr	5 Yr	3 Yr						
Asset Class	Distrib	UGS Rights	Trans	Office Furn	Data Hndlng	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Adds	Sub-Total	Other	Land	TOTAL		
ADDITIONS	956,597	321,148	581,743	0	0	23,715	0	101,117	45,058	85,867	581,827	2,697,071	0	0	2,697,071		
AFUDC	(30,892)	(27,896)	(32,351)	0	0	(1,722)	0	(7,303)	(2,406)	(3,932)	(13,151)	(119,653)	0	0	(119,653)		
CAP INT & TAX	22,381	20,211	23,439	0	0	1,247	0	5,291	1,743	2,849	9,526	86,690	0	0	86,690		
REPAIRS	(512,264)	(58,456)	(319,348)	0	0	0	0	0	-	0	0	(890,068)	0	0	(890,068)		
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(249,151)	(249,151)	0	0	(249,151)		
TAX BASIS	435,823	255,007	253,482	0	0	23,240	0	99,106	44,395	84,783	329,053	1,524,889	0	0	1,524,889		
YR 1 RATE DEPR.	3.750%	5.000%	5.000%	14.286%	20.000%	3.750%	1.177%	1.177%	20.000%	20.000%	33.333%	179,325	0	2028			
YR 2 RATE DEPR.	7.219%	9.500%	9.500%	24.490%	32.000%	7.219%	2.564%	2.564%	32.000%	32.000%	33.333%	235,008	0	2029			
YR 3 RATE DEPR.	6.678%	8.550%	8.550%	17.493%	19.200%	6.678%	2.564%	2.564%	19.200%	19.200%	33.333%	211,159	0	2030			
YR 4 RATE DEPR.	6.178%	7.695%	7.695%	12.495%	11.520%	6.178%	2.564%	2.564%	11.520%	11.520%	0.000%	84,912	0	2031			
YR 5 RATE DEPR.	5.715%	6.926%	6.926%	8.925%	11.520%	5.715%	2.564%	2.564%	11.520%	11.520%	0.000%	78,876	0	2032			
YR 6 RATE DEPR.	5.287%	6.233%	6.233%	8.925%	5.760%	5.287%	2.564%	2.564%	5.760%	5.760%	0.000%	65,944	0	2033			
YR 7 RATE DEPR.	4.890%	5.900%	5.900%	8.925%	0.000%	4.890%	2.564%	2.564%	0.000%	0.000%	0.000%	54,990	0	2034			
YR 8 RATE DEPR.	4.523%	5.900%	5.900%	4.461%	0.000%	4.523%	2.564%	2.564%	0.000%	0.000%	0.000%	53,305	0	2035			
Check: Cap Ads												2,697,071					
												2,697,071					
												-					
												(119,653)					
												(119,653)					
												-					
												86,690					
												86,690					
												-					
												(890,068)					
												(890,068)					
												(249,151)					
												(249,151)					

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SCG 86 TRA - Capitalized Interest Adjustment
DR/(CR)

Capitalized Interest Addback	2026	2027	2028
1 Excluded from Ratemaking BLM	172,294 21% <u>36,182</u>	77,634 21% <u>16,303</u>	86,690 21% <u>18,205</u>
2 Excluded from Ratemaking State	172,294 6.984% <u>12,033</u>	77,634 6.984% <u>5,422</u>	86,690 6.984% <u>6,054</u>
3 Federal Depreciation	(6,461) 21% <u>(1,357)</u>	(15,349) 21% <u>(3,223)</u>	(20,359) 21% <u>(4,275)</u>
State Depreciation	(4,928) 6.984% <u>(344)</u>	(11,783) 6.984% <u>(823)</u>	(15,799) 6.984% <u>(1,103)</u>
Total 86 TRA - Capitalized Interest Adjustment	<u>46,514</u>	<u>17,679</u>	<u>18,881</u>

SoCalGas
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SCG Capitalized Interest - Depreciation of 50%

2026

172,294

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		6,461	12,438	11,504	10,643	9,843	9,106	8,422
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888

STATE Return		4,928	9,562	9,011	8,511	8,012	7,564	7,133
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140

2027

77,634

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
--------	--------	--------	--------	--------	--------	--------

ANNUAL DEPRECIATION:

FEDERAL Return		2,911	5,604	5,184	4,795	4,435	4,103	3,795	8,422
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04888

STATE Return		2,220	4,309	4,060	3,835	3,610	3,408	3,214	7,133
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	0.04140

2028

86,690

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
--------	--------	--------	--------	--------	--------	--------

ANNUAL DEPRECIATION:

FEDERAL Return		3,251	6,258	5,788	5,355	4,953	4,582	4,237	8,422
[20Yr DDB/SL]	Factor >>>	0.03750	0.07219	0.06677	0.06177	0.05713	0.05285	0.04888	0.04888

STATE Return		2,479	4,811	4,534	4,283	4,031	3,806	3,589	7,133
[35Yr 200DDB/SL]	Factor >>>	0.02860	0.05550	0.05230	0.04940	0.04650	0.04390	0.04140	0.04140

SoCalGas
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DB / (CR)

Actual	Estimated		
2025	2026	2027	2028

Deferred Taxes - Asset/(Liab)

Beginning of Year Balance	200,331	251,348	272,143	292,386
End of Year Balance	251,348	272,143	292,386	312,452
Weighted Average	216,523	261,745	282,265	302,419

Deferred Revenue

Beginning of Year Balance	0	(93,306)	(102,354)	(111,927)
End of Year Balance	(93,306)	(102,354)	(111,927)	(122,254)
Weighted Average	(93,306)	(97,830)	(107,141)	(117,090)

CIAC DTx	CIAC Drev
200,331	(93,306)
200,331	(93,306)
200,331	(93,306)
208,810	(93,306)
208,810	(93,306)
208,810	(93,306)
219,263	(93,306)
219,263	(93,306)
219,263	(93,306)
229,185	(93,306)
229,185	(93,306)
229,185	(93,306)
251,348	(93,306)
2,824,118	(1,212,977)
225,839	(93,306)
2,598,278	(1,119,671)
216,523	(93,306)

SoCalGas
2028 GRC - REVISED
Tax Workpapers

	Asset ID	Yr 2026	Yr 2027	Yr 2028
Total Collectible Expenditures (Both Dist & Trans)	100 / 70	52,700	55,432	59,361
Total Taxable CIAC Percentage (Both Dist & Trans)	100 / 70	79.9%	79.9%	79.9%
Total Taxable CIAC (Both Dist & Trans)	100 / 70	42,127	44,311	47,452

SoCalGas
2028 GRC - REVISED
Tax Workpapers

DB / (CR)	Actual	Estimated		
	2025	2026	2027	2028
Forecasted Taxable CIAC		(42,127)	(44,311)	(47,452)
Plus Gross-up		(10,111)	(10,635)	(11,389)
Less ITCCA (CIAC Amort)		4,401	4,401	4,401
Forecasted CAC Forfeitures		(25,521)	(25,521)	(25,521)
Plus Gross-up		(6,125)	(6,125)	(6,125)
Less ITCCA (CAC Amort)		2,786	2,786	2,786
<u>Deferred Taxes - Asset/(Liab)</u>				
Deferred Income Tax Expense		20,795	20,244	20,065
Beginning of Year Balance		251,348	272,143	292,386
End of Year Balance	251,348	272,143	292,386	312,452
Weighted Average	216,523	261,745	282,265	302,419
<u>Deferred Revenue</u>				
Deferred Revenue		(9,049)	(9,573)	(10,326)
Beginning of Year Balance		(93,306)	(102,354)	(111,927)
End of Year Balance	(93,306)	(102,354)	(111,927)	(122,254)
Weighted Average	93,306	(97,830)	(107,141)	(117,090)

CIAC DTx	CIAC Drev
200,331	(93,306)
200,331	(93,306)
200,331	(93,306)
208,810	(93,306)
208,810	(93,306)
208,810	(93,306)
219,263	(93,306)
219,263	(93,306)
219,263	(93,306)
229,185	(93,306)
229,185	(93,306)
229,185	(93,306)
251,348	(93,306)
2,824,118	(1,212,977)
225,839	(93,306)
2,598,278	(1,119,671)
216,523	(93,306)

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SCG Depr Adjustment
DR/(CR)

	2026	2027	2028
1 Federal Depreciation - CIAC Advances + CAC Forf.	(2,537) X 21% (533)	(7,502) X 21% (1,575)	(12,295) X 21% (2,582)
2 State Depreciation - CIAC Advances + CAC Forf.	(1,935) X 6.984% (135)	(5,752) X 6.984% (402)	(9,501) X 6.984% (664)
Ttl Dfd Tx-CAC/CIAC Depr on 2026-2028 Addns	(668)	(1,977)	(3,245)

SCG Depreciation on CIAC Advances and CAC Forfeitures (Advance piece only)

2026	67,649	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]		<u>2,537</u> Factor >>> 0.03750	<u>4,884</u> 0.07219	<u>4,517</u> 0.06677	<u>4,179</u> 0.06177	<u>3,865</u> 0.05713	<u>3,575</u> 0.05285	<u>3,307</u> 0.04888
STATE Return [35Yr 200DDB/SL]		<u>1,935</u> Factor >>> 0.02860	<u>3,755</u> 0.05550	<u>3,538</u> 0.05230	<u>3,342</u> 0.04940	<u>3,146</u> 0.04650	<u>2,970</u> 0.04390	<u>2,801</u> 0.04140
2027	69,833	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]		<u>2,619</u> Factor >>> 0.03750	<u>5,041</u> 0.07219	<u>4,663</u> 0.06677	<u>4,314</u> 0.06177	<u>3,990</u> 0.05713	<u>3,691</u> 0.05285	<u>3,413</u> 0.04888
STATE Return [35Yr 200DDB/SL]		<u>1,997</u> Factor >>> 0.02860	<u>3,876</u> 0.05550	<u>3,652</u> 0.05230	<u>3,450</u> 0.04940	<u>3,247</u> 0.04650	<u>3,066</u> 0.04390	<u>2,891</u> 0.04140
2028	72,974	<u>Year 1</u>	<u>Year 2</u>	<u>Year 3</u>	<u>Year 4</u>	<u>Year 5</u>	<u>Year 6</u>	<u>Year 7</u>
ANNUAL DEPRECIATION:								
FEDERAL Return [20Yr DDB/SL]		<u>2,737</u> Factor >>> 0.03750	<u>5,268</u> 0.07219	<u>4,872</u> 0.06677	<u>4,508</u> 0.06177	<u>4,169</u> 0.05713	<u>3,857</u> 0.05285	<u>3,567</u> 0.04888
STATE Return [35Yr 200DDB/SL]		<u>2,087</u> Factor >>> 0.02860	<u>4,050</u> 0.05550	<u>3,817</u> 0.05230	<u>3,605</u> 0.04940	<u>3,393</u> 0.04650	<u>3,204</u> 0.04390	<u>3,021</u> 0.04140

SoCalGas
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SCG - 2025

SAP Accts:	2423108	2423110	2423109	2423111	Total
Dec-24	115,598,013	53,380,055	21,448,554	9,904,366	200,330,988
Jan-25	115,598,013	53,380,055	21,448,554	9,904,366	200,330,988
Feb-25	115,598,013	53,380,055	21,448,554	9,904,366	200,330,988
Mar-25	120,154,897	55,484,301	22,692,501	10,478,788	208,810,487
Apr-25	120,154,897	55,484,301	22,692,501	10,478,788	208,810,487
May-25	120,154,897	55,484,301	22,692,501	10,478,788	208,810,487
Jun-25	125,877,651	58,126,916	24,120,493	11,138,196	219,263,256
Jul-25	125,877,651	58,126,916	24,120,493	11,138,196	219,263,256
Aug-25	125,877,651	58,126,916	24,120,493	11,138,196	219,263,256
Sep-25	131,336,856	60,647,830	25,448,945	11,751,640	229,185,271
Oct-25	131,336,856	60,647,830	25,448,945	11,751,640	229,185,271
Nov-25	131,336,856	60,647,830	25,448,945	11,751,640	229,185,271
Dec-25	143,472,010	66,251,518	28,475,004	13,148,992	251,347,524

SAP Accts:	CAC - TAX 2355000	CIAC - TAX 2355002	Total
Dec-25	(26,199,879)	(67,106,038)	(93,305,918)

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	Actual	Estimated		
	2025	2026	2027	2028
DB / (CR)				
<u>Deferred Tax ITC</u>				
Beginning of Year Balance	0	0	0	0
End of Year Balance	0	0	0	0
Weighted Average	0	0	0	0

ITC DTx
0
-
-
-
-
-
-
-
-
-
-
-
0
0
0
0

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Total Shared Service Deferred Taxes

	DR (CR)
Weighted Average Deferred Tax Balance - 2026	(15,131)
Weighted Average Deferred Tax Balance - 2027	(8,231)
Weighted Average Deferred Tax Balance - 2028	(7,076)

INPUT VARIABLES FOR DEFERRED TAXES

FEDERAL STATUTORY RATE 21%

SoCalGas
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	<u>2028</u>
DEFERRED TAX BALANCE @ 12/31/2027	(5,140)
RM BLM 2028 Depr on 2025 and Prior Vintages	104,795
RM Fed Tax 2028 Depr on 1981-2025 Vintages	6,349
	<u>98,445</u>
	21%
	20,674
2028 FORECASTED CAPITAL ADDITIONS	485,926
2028 RM BLM DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	51,502
2028 RM FED TAX DEPRECIATION ON 2026 - 2028 CAPITAL ADDITIONS	<u>192,916</u>
	(141,414)
TAX RATE	<u>21%</u>
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(29,697)
ARAM AMORTIZATION	0
86 TRA - CAPITALIZED INTEREST	611
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/2028	<u>(13,552)</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(7,076)

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg	days left	
	CY def'd		per mo	in yr	
					(5,140)
jan	(701)	0.9153	(642)	335	(5,782)
feb	(701)	0.8306	(582)	304	(6,364)
mar	(701)	0.7541	(529)	276	(6,893)
apr	(701)	0.6694	(469)	245	(7,362)
may	(701)	0.5874	(412)	215	(7,774)
jun	(701)	0.5027	(352)	184	(8,126)
jul	(701)	0.4208	(295)	154	(8,421)
aug	(701)	0.3361	(236)	123	(8,657)
sep	(701)	0.2514	(176)	92	(8,833)
oct	(701)	0.1694	(119)	62	(8,952)
nov	(701)	0.0847	(59)	31	(9,011)
dec	(701)	0.0027	(2)	1	(9,013)
Prorated additions			(3,873)		
Beginning of year balance			<u>(5,140)</u>		
Prorated end of year balance			(9,013)		
Average			<u>(7,076)</u>		

SoCalGas
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	<u>2027</u>
DEFERRED TAX BALANCE @ 12/31/2026	(9,159)
RM BLM 2027 Depr on 2025 and Prior Vintages	100,710
RM Fed Tax 2027 Depr on 1981-2025 Vintages	19,869
	<u>80,841</u>
	21%
	16,977
2027 FORECASTED CAPITAL ADDITIONS	367,537
2027 RM BLM DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	18,447
2027 RM FED TAX DEPRECIATION ON 2026 - 2027 CAPITAL ADDITIONS	85,452
	<u>(67,005)</u>
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(14,071)
ARAM AMORTIZATION	0
86 TRA - CAPITALIZED INTEREST	1,113
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/2027	<u>(5,140)</u>
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(8,231)

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	avg per mo	days left in yr	
	CY def'd				
					(9,159)
jan	335	0.9178	307	335	(8,851)
feb	335	0.8329	279	304	(8,572)
mar	335	0.7562	253	276	(8,319)
apr	335	0.6712	225	245	(8,094)
may	335	0.5890	197	215	(7,897)
jun	335	0.5041	169	184	(7,728)
jul	335	0.4219	141	154	(7,587)
aug	335	0.3370	113	123	(7,474)
sep	335	0.2521	84	92	(7,390)
oct	335	0.1699	57	62	(7,333)
nov	335	0.0849	28	31	(7,304)
dec	335	0.0027	1	1	(7,303)
Prorated additions			1,855		
Beginning of year balance					(9,159)
Prorated end of year balance					(7,303)
Average					(8,231)

SoCalGas
2028 GRC - REVISED
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	2026
DEFERRED TAX BALANCE @ 12/31/2025	(16,923)
RM BLM 2026 Depr on 2025 and Prior Vintages	100,155
RM FED TAX 2026 DEPR ON 1981-2025 VINTAGES	38,940
	61,215
	21%
	12,855
2026 FORECASTED CAPITAL ADDITIONS	236,477
2026 RM BLM DEPRECIATION ON 2026 CAPITAL ADDITIONS	2,528
2026 RM FED TAX DEPRECIATION ON 2026 CAPITAL ADDITIONS	30,248
	(27,720)
TAX RATE	21%
DEFERRED TAX ON CAPITAL ADDITIONS - DR./ (CR.)	(5,821.14)
ARAM AMORTIZATION	0
86 TRA - CAPITALIZED INTEREST	730
OTHER ADJUSTMENTS	0
DEFERRED TAX BALANCE @ 12/31/2026	(9,159)
WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)	(15,131)

	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg	days left in	
	CY def'd		per mo	yr	
					(16,923)
jan	647	0.9178	594	335	(16,329)
feb	647	0.8329	539	304	(15,790)
mar	647	0.7562	489	276	(15,301)
apr	647	0.6712	434	245	(14,867)
may	647	0.5890	381	215	(14,485)
jun	647	0.5041	326	184	(14,159)
jul	647	0.4219	273	154	(13,886)
aug	647	0.3370	218	123	(13,668)
sep	647	0.2521	163	92	(13,505)
oct	647	0.1699	110	62	(13,395)
nov	647	0.0849	55	31	(13,340)
dec	647	0.0027	2	1	(13,339)
Prorated additions			3,584		
Beginning of year balance			(16,923)		
Prorated end of year balance			(13,339)		
Average			(15,131)		

SoCalGas
2028 GRC - REVISED
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SoCalGas
Ratemaking Deferred Tax Depreciation - Shared Service

	2025	2026	2027	2028
Depreciation on 1981-2025 Vintages	84,466	38,940	19,869	6,349
2026 Additions		30,248	31,457	30,167
2027 Additions			53,995	61,839
2028 Additions				100,910
Total Ratemaking Fed Deferred Depr	84,466	69,188	105,321	199,265
		2027 Dep	85,452	
		2028 Dep	192,916	

SoCalGas
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Flow-Through Regulatory Tax Depreciation on 2025-2028 Capital Additions

	2025	2026	2027	2028
BLM Vintage 2025 and Prior Depr	77,544	100,155	100,710	104,795
2026 Additions		2,528	13,525	13,215
2027 Additions			4,923	30,638
2028 Additions				7,649
Total Federal Flow-Through Tax Depreci	77,544	102,683	119,158	156,296
		2027 Dep	18,447	
		2028 Dep	51,502	

SoCalGas
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Property & Acct.	2028 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST. FORECAST	2028 RM BLM DEPR.	2028 Depreciation For 2028 Additions	$\left(\begin{array}{c} \text{2028 Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{c} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right) /$	2028 Vintage Forecast	=	2028 RM BLM Depn on 2028 Adds
Distribution TC 49.21													
376-387	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Capital Tools TC 49.21													
394	1,346	(4)	2	0	0	0	1,343	34	34	$\left(1,343 - 0 \right) /$	1,346	=	34
	1,346	(4)	2	0	0	0	1,343	34					
Office Furn. TC 00.11													
391	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Data Equip TC 00.13													
391.1	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Computer Equipment TC 00.12													
391	76,297	(3,599)	1,304	0	0	0	74,002	113	117	$\left(74,002 - 0 \right) /$	76,297	=	113
	76,297	(3,599)	1,304	0	0	0	74,002	113					
Underground Storage TC 49.24													
350, 352-358	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Transmission TC 49.24B													
367-371	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Buildings TC 65													
351, 366, 375, 390	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Land Imp TC 00.3													
390	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Communication Equipmt TC 48.14													
397	20,801	(1,370)	496	0	0	0	19,927	0	0	$\left(19,927 - 0 \right) /$	20,801	=	0
	20,801	(1,370)	496	0	0	0	19,927	0					
Land&Other													
	0	0	0	0	0	0	0	0	0	$\left(0 - 0 \right) /$	0	=	0
	0	0	0	0	0	0	0	0					
Software													
	387,483	(11,087)	4,016	0	(139,285)	0	241,128	7,501	12,054	$\left(241,128 - 0 \right) /$	387,483	=	7,501
	387,483	(11,087)	4,016	0	(139,285)	0	241,128	7,501					
TOTALS	485,926	(16,060)	5,818	0	(139,285)	0	336,399	7,649					

SoCalGas
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SoCalGas
2027 Shared Service

METHOD >>>>>>>	1500B 20 Yr	1500B 15 Yr	1500B 15 Yr	2000B 7 Yr	2000B 5 Yr	1500B 20 Yr	1500B 15 Yr	SL 39 Yr	2000B 5 Yr	2000B 5 Yr	SL 3 Yr	Sub- Total	Other	Land	TOTAL
LIFE >>>>>>>>>	Distrib	UGS Rights	Trans	Office Furn	Data Hnding	Capital Tools	Prop Ld Imp	Bldg	Comm Equip	Computer Equip	Soft Ware Addts				
Asset Class															
ADDITIONS	0	0	0	0	0	0	0	0	9,942	56,298	301,297	367,537	0	0	367,537
AFUDC	0	0	0	0	0	0	0	0	(90)	(3,084)	(13,821)	(16,995)	0	0	(16,995)
CAP INT & TAX	0	0	0	0	0	0	0	0	65	2,235	10,013	12,313	0	0	12,313
REPAIRS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOFTWARE	0	0	0	0	0	0	0	0	0	0	(174,724)	(174,724)	0	0	(174,724)
BONUS DEPR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TAX BASIS	0	0	0	0	0	0	0	0	9,917	55,449	122,765	188,131	0	0	188,131
YR 1 RATE	3.75%	5.00%	5.00%	14.29%	20.00%	3.75%	5.00%	1.18%	20.00%	20.00%	33.33%				
DEPR.	0	0	0	0	0	0	0	0	1,983	11,090	40,921	53,995			2027
YR 2 RATE	7.22%	9.50%	9.50%	24.49%	32.00%	7.22%	9.50%	2.56%	32.00%	32.00%	33.33%				
DEPR.	0	0	0	0	0	0	0	0	3,174	17,744	40,921	61,839			2028
YR 3 RATE	6.68%	8.55%	8.55%	17.49%	19.20%	6.68%	8.55%	2.56%	19.20%	19.20%	33.33%				
DEPR.	0	0	0	0	0	0	0	0	1,904	10,646	40,921	53,472			2029
YR 4 RATE	6.18%	7.70%	7.70%	12.49%	11.52%	6.18%	7.70%	2.56%	11.52%	11.52%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	1,142	6,388	0	7,530			2030
YR 5 RATE	5.71%	6.93%	6.93%	8.93%	11.52%	5.71%	6.93%	2.56%	11.52%	11.52%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	1,142	6,388		7,530			2031
YR 6 RATE	5.29%	6.23%	6.23%	8.92%	5.76%	5.29%	6.23%	2.56%	5.76%	5.76%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	571	3,194		3,765			2032
YR 7 RATE	4.89%	5.90%	5.90%	8.93%	0.00%	4.89%	5.90%	2.56%	0.00%	0.00%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	0	0		0			2033
YR 8 RATE	4.52%	5.90%	5.90%	4.46%	0.00%	4.52%	5.90%	2.56%	0.00%	0.00%	0.00%				
DEPR.	0	0	0	0	0	0	0	0	0	0		0			2034

Bonus Depreciation Input: 0%
Common Allocation
Office Furn 0%
Capital Tools 100%

Property & Acct.	2027 Vintage FORECAST	AFUDC	Cap Interest	Repairs	Software	Other Basis Adj.	TAX INVEST FORECAST	2027 RM BLM DEPR.	2028 RM BLM DEPR.	2027 Depreciation For 2027 Additions	$\left(\begin{array}{c} 2027 \text{ Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{c} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right) /$	$\begin{array}{c} 2,027 \\ \text{Vintage} \\ \text{Forecast} \end{array}$	$=$	2027 RM BLM Depn on 2027 Addis	2028 Depreciation For 2027 Additions	$\left(\begin{array}{c} 2027 \text{ Tax} \\ \text{Investment} \\ \text{Forecast} \end{array} - \begin{array}{c} \text{Other} \\ \text{Basis} \\ \text{Adjustments} \end{array} \right) /$	$\begin{array}{c} 2,027 \\ \text{Vintage} \\ \text{Forecast} \end{array}$	$=$	2028 RM BLM Depn on 2027 Addis
Distribution TC 49.21																			
376-397	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Capital Tools TC 49.21																			
394	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Office Furn. TC 00.11																			
391	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Data Equip TC 00.13																			
391.1	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Computer Equipment TC 00.12																			
391	56,298	(3,084)	1,117	0	0	0	54,332	595	10,640	617	$\left(\begin{array}{c} 54,332 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	56,298	=	595	11,025	$\left(\begin{array}{c} 54,332 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	56,298	=	10,640
	56,298	(3,084)	1,117	0	0	0	54,332	595	10,640										
Underground Storage TC 49.24																			
394, 392-398	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Transmission TC 49.24B																			
367-371	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Buildings TC 65																			
351, 366, 375, 390	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Land Imp TC 00.3																			
390	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Communication Equipmt TC 48.14																			
397	9,942	(90)	33	0	0	0	9,885	0	1,578	0	$\left(\begin{array}{c} 9,885 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	9,942	=	0	1,587	$\left(\begin{array}{c} 9,885 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	9,942	=	1,578
	9,942	(90)	33	0	0	0	9,885	0	1,578										
Land&Other																			
	0	0	0	0	0	0	0	0	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0	0	$\left(\begin{array}{c} 0 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	0	=	0
	0	0	0	0	0	0	0	0	0										
Software																			
	301,297	(13,821)	5,007	0	(174,724)	0	117,759	4,327	18,420	11,072	$\left(\begin{array}{c} 117,759 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	301,297	=	4,327	47,129	$\left(\begin{array}{c} 117,759 \\ - \end{array} \begin{array}{c} 0 \\ 0 \end{array} \right) /$	301,297	=	18,420
	301,297	(13,821)	5,007	0	(174,724)	0	117,759	4,327	18,420										
TOTALS	367,537	(16,965)	6,157	0	(174,724)	0	181,975	4,923	30,638										

Property Address	2026 Village				Cap		Other		RM BLM		2027 RM BLM		2028 RM BLM		2026 Depreciation For 2026		2026 RM BLM Depn in 2026		2027 Depreciation For 2027		2027 RM BLM Depn in 2027		2028 Depreciation For 2028		2028 RM BLM Depn in 2028	
	FUTURE-CAST	WFOC	Interest	Reserve	Software	Base Adj	FUTURE-CAST	DEPRECI	BASE	ADJUST	BASE	ADJUST	2026 Tax Investment	Other Base	2026 Village	2026 BLM Depn	2027 Tax Investment	Other Base	2027 Village	2027 BLM Depn	2028 Tax Investment	Other Base	2028 Village	2028 BLM Depn		
Distribution TC 49 21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
176-307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Capital Trade TC 49 21	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Furn. TC 00 11	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Data Equip TC 00 13	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307.1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Computer Equipment TC 00 14	307	4,477	(124)	45	0	0	4,398	224	881	881	228	4,398	0	0	4,477	224	877	4,398	0	0	4,477	224	881	4,398	0	0
307	4,477	(124)	45	0	0	0	4,398	224	881	881	228	4,398	0	0	4,477	224	877	4,398	0	0	4,477	224	881	4,398	0	0
Underground Storage TC 49 34	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
350, 352-358	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transmission TC 49 249	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307-37	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings TC 49	351, 356, 357, 367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
351, 356, 357, 367	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Imp TC 00 3	307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
307	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Communication Equipment TC 49 34	307	5,555	(177)	64	0	0	5,572	0	1,169	889	0	5,572	0	0	5,555	0	1,169	5,555	0	0	5,555	0	889	5,555	0	0
307	5,555	(177)	64	0	0	0	5,572	0	1,169	889	0	5,572	0	0	5,555	0	1,169	5,555	0	0	5,555	0	889	5,555	0	0
Land&2hr	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Software	225, 315	(8,572)	3,120	0	(129,245)	0	81,577	2,305	11,464	11,464	6,360	81,577	0	0	225,315	2,305	31,867	81,577	0	0	225,315	2,305	31,864	81,577	0	0
225, 315	(8,572)	3,120	0	(129,245)	0	0	81,577	2,305	11,464	11,464	6,360	81,577	0	0	225,315	2,305	31,867	81,577	0	0	225,315	2,305	31,864	81,577	0	0
TOTALS	238,477	(8,572)	3,120	0	(129,245)	0	91,547	2,305	11,525	11,525	13,718	91,547	0	0	238,477	2,305	31,931	91,547	0	0	238,477	2,305	31,928	91,547	0	0

SoCalGas
2028 GRC - REVISED
Tax Workpapers

SCG 86 TRA - Capitalized Interest Adjustment
DR/(CR)

Capitalized Interest Addback	2026	2027	2028
1 Excluded from Ratemaking BLM (Area 99)	3,229 21% <u>678</u>	6,157 21% <u>1,293</u>	5,818 21% <u>1,222</u>
2 Excluded from Ratemaking State (Area 98)	3,229 6.984% <u>226</u>	6,157 6.984% <u>430</u>	5,818 6.984% <u>406</u>
3 Federal Depreciation	(646) 21% <u>(136)</u>	(2,265) 21% <u>(476)</u>	(3,754) 21% <u>(788)</u>
State Depreciation	(538) 6.984% <u>(38)</u>	(1,923) 6.984% <u>(134)</u>	(3,278) 6.984% <u>(229)</u>
Total 86 TRA - Capitalized Interest Adjustment	<u>730</u>	<u>1,113</u>	<u>611</u>

SoCalGas
2028 GRC - REVISED
Tax Workpapers

SCG Capitalized Interest - Depreciation of 50%

2026

3,229

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		646	1,033	620	372	372	186	0	3,229
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000	1

STATE Return		538	897	598	399	319	319	160	3,229
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940	1

2027

6,157

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		1,231	1,970	1,182	709	709	355	0	6,157
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000	1

STATE Return		1,026	1,710	1,140	760	608	608	304	6,157
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940	1

2028

5,818

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
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ANNUAL DEPRECIATION:

FEDERAL Return		1,164	1,862	1,117	670	670	335	0	5,818
[5Yr DDB/SL]	Factor >>>	0.20000	0.32000	0.19200	0.11520	0.11520	0.05760	0.00000	1

STATE Return		970	1,616	1,077	719	575	574	287	5,818
[6Yr 200DDB/SL]	Factor >>>	0.16670	0.27780	0.18520	0.12350	0.09880	0.09870	0.04940	1

2024 STRUCTURES UNDERGROUND STORAGE WEIGHTED AVERAGE DEFERRED TAX BALANCE (DR) (C)										2024 STRUCTURES TRANSMISSION WEIGHTED AVERAGE DEFERRED TAX BALANCE (DR) (C)										2024 STRUCTURES DISTRIBUTION WEIGHTED AVERAGE DEFERRED TAX BALANCE (DR) (C)										2024 STRUCTURES GENERAL PLANT WEIGHTED AVERAGE DEFERRED TAX BALANCE (DR) (C)									
12 365										12 365										12 365										12 365									
Milly Avg of C1: If # of days in yr is 365, weighted avg per day										Milly Avg of C1: If # of days in yr is 365, weighted avg per day										Milly Avg of C1: If # of days in yr is 365, weighted avg per day										Milly Avg of C1: If # of days in yr is 365, weighted avg per day									
per 1000										per 1000										per 1000										per 1000									
jan	0	0.0176	0	365	0	0	0	0	0	jan	0	0.0176	0	365	0	0	0	0	0	jan	0	0.0176	0	365	0	0	0	0	0	jan	0	0.0176	0	365	0	0	0	0	0
feb	0	0.0176	0	365	0	0	0	0	0	feb	0	0.0176	0	365	0	0	0	0	0	feb	0	0.0176	0	365	0	0	0	0	0	feb	0	0.0176	0	365	0	0	0	0	0
mar	0	0.7362	0	276	0	0	0	0	0	mar	0	0.7362	0	276	0	0	0	0	0	mar	0	0.7362	0	276	0	0	0	0	0	mar	0	0.7362	0	276	0	0	0	0	0
apr	0	0.7372	0	276	0	0	0	0	0	apr	0	0.7372	0	276	0	0	0	0	0	apr	0	0.7372	0	276	0	0	0	0	0	apr	0	0.7372	0	276	0	0	0	0	0
may	0	0.0241	0	164	0	0	0	0	0	may	0	0.0241	0	164	0	0	0	0	0	may	0	0.0241	0	164	0	0	0	0	0	may	0	0.0241	0	164	0	0	0	0	0
jun	0	0.4719	0	164	0	0	0	0	0	jun	0	0.4719	0	164	0	0	0	0	0	jun	0	0.4719	0	164	0	0	0	0	0	jun	0	0.4719	0	164	0	0	0	0	0
jul	0	0.2271	0	127	0	0	0	0	0	jul	0	0.2271	0	127	0	0	0	0	0	jul	0	0.2271	0	127	0	0	0	0	0	jul	0	0.2271	0	127	0	0	0	0	0
aug	0	0.1584	0	164	0	0	0	0	0	aug	0	0.1584	0	164	0	0	0	0	0	aug	0	0.1584	0	164	0	0	0	0	0	aug	0	0.1584	0	164	0	0	0	0	0
sep	0	0.0849	0	31	0	0	0	0	0	sep	0	0.0849	0	31	0	0	0	0	0	sep	0	0.0849	0	31	0	0	0	0	0	sep	0	0.0849	0	31	0	0	0	0	0
oct	0	0.0207	0	31	0	0	0	0	0	oct	0	0.0207	0	31	0	0	0	0	0	oct	0	0.0207	0	31	0	0	0	0	0	oct	0	0.0207	0	31	0	0	0	0	0
Provided additions										Provided additions										Provided additions										Provided additions									
Beginning of year balance										Beginning of year balance										Beginning of year balance										Beginning of year balance									
Provided end of year balance										Provided end of year balance										Provided end of year balance										Provided end of year balance									
Average										Average										Average										Average									
Total 2024 Weighted Average Deferred Tax Balance (All Asset Classes)										Total 2024 Weighted Average Deferred Tax Balance (All Asset Classes)										Total 2024 Weighted Average Deferred Tax Balance (All Asset Classes)										Total 2024 Weighted Average Deferred Tax Balance (All Asset Classes)									
261										261										261										261									
0.017										0.017										0.017										0.017									

Hardware	2025	2026	2027	2028	Accum Ratemaking BLM Detail		
	Year 1	Year 2	Year 3	Year 4	2026	2027	2028
CY Ratemaking BLM Depr	29,321	28,293	28,530	44,070	2026	228	877
CY Ratemaking Fed Tax Depr	28,761	15,061	21,573	38,985	2027	617	11,025
Difference	560	13,232	6,957	5,085	2028		117
Federal Inc. Tax Rate	21%	21%	21%	21%	BLM Ratio	0.9823	0.9651
Accum. Def'd Federal Income Tax	118	2,779	1,461	1,068			0.9699
PY Ending Deferred Tax Balance		118	3,261	5,279	Pre 2026 Vintage Assets Depn		
Total 86 TRA - Capitalized Interest Adjustment		365	556	305	2026	28,069	27,074
Deferred Tax Balance	118	3,261	5,279	6,652	BLM	14,173	9,062
					RM		5,328
WEIGHTED AVERAGE		843	3,727	5,595			
					Total BLM	228	1,494
							12,019

2026 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	a	b =	c = a x b	weighted	d =	e
	Mthly Avg of CY	# of days in yrs / d	avg per mo	avg per mo	days left in yr	
	def'd					
jan	262	0.9178	240	335	118	
feb	262	0.8329	218	304	358	
mar	262	0.7562	198	276	576	
apr	262	0.6712	176	245	774	
may	262	0.5890	154	215	950	
jun	262	0.5041	132	184	1,104	
jul	262	0.4219	111	154	1,237	
aug	262	0.3370	88	123	1,347	
sep	262	0.2521	66	92	1,435	
oct	262	0.1699	45	62	1,501	
nov	262	0.0849	22	31	1,546	
dec	262	0.0027	1	1	1,568	
Prorated additions			1,451			
Beginning of year balance			118			
Prorated end of year balance			1,569			
Average			843			

2027 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	a	b =	c = a x b	weighted	d =	e
	Mthly Avg of CY	# of days in yrs / d	avg per mo	avg per mo	days left in yr	
	def'd					
jan	168	0.9178	154	335	3,261	
feb	168	0.8329	140	304	3,416	
mar	168	0.7562	127	276	3,556	
apr	168	0.6712	113	245	3,683	
may	168	0.5890	99	215	3,796	
jun	168	0.5041	85	184	3,895	
jul	168	0.4219	71	154	3,979	
aug	168	0.3370	57	123	4,050	
sep	168	0.2521	42	92	4,107	
oct	168	0.1699	29	62	4,149	
nov	168	0.0849	14	31	4,178	
dec	168	0.0027	0	1	4,192	
Prorated additions			931			
Beginning of year balance			3,261			
Prorated end of year balance			4,193			
Average			3,727			

2028 HARDWARE WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	a	b =	c = a x b	weighted	d =	e
	Mthly Avg of CY	# of days in yrs / d	avg per mo	avg per mo	days left in yr	
	def'd					
jan	114	0.9153	105	335	5,279	
feb	114	0.8306	95	304	5,384	
mar	114	0.7541	86	276	5,479	
apr	114	0.6694	77	245	5,565	
may	114	0.5874	67	215	5,642	
jun	114	0.5027	58	184	5,709	
jul	114	0.4208	48	154	5,766	
aug	114	0.3361	38	123	5,814	
sep	114	0.2514	29	92	5,853	
oct	114	0.1694	19	62	5,882	
nov	114	0.0847	10	31	5,901	
dec	114	0.0027	0	1	5,911	
Prorated additions			632			
Beginning of year balance			5,279			
Prorated end of year balance			5,911			
Average			5,595			

[illegible]

Miscellaneous	2025	2026	2027	2028	ccum Ratemaking BLM Dets		
	Year 1	Year 2	Year 3	Year 4	2026	2027	2028
CY Ratemaking BLM Depr	0	0	0	34	2026	0	0
CY Ratemaking Fed Tax Depr	0	0	0	50	2027	0	0
					2028		34
Difference	0	0	0	(16)	BLM Ratio	0.0000	0.0000
Federal Inc. Tax Rate	21%	21%	21%	21%		0.0000	0.9980
Accum. Def'd Federal Income Tax	0	0	0	(3)	re 2026 Vintage Assets Dep		
					2026	2027	2028
PY Ending Deferred Tax Balance		0	0	0	BLM	0	0
Total 86 TRA - Capitalized Interest Adjustment		0	0	0	RM	0	0
Deferred Tax Balance	0	0	0	(3)			
WEIGHTED AVERAGE		0	0	(1)			
					Total BLM	0	0
							34

2026 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	12	365			
	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg per	days left in yr	
	CY def'd		mo		
jan	0	0.9178	0	335	0
feb	0	0.8329	0	304	0
mar	0	0.7562	0	276	0
apr	0	0.6712	0	245	0
may	0	0.5890	0	215	0
jun	0	0.5041	0	184	0
jul	0	0.4219	0	154	0
aug	0	0.3370	0	123	0
sep	0	0.2521	0	92	0
oct	0	0.1699	0	62	0
nov	0	0.0849	0	31	0
dec	0	0.0027	0	1	0
Prorated additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

2027 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	12	365			
	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg per	days left in yr	
	CY def'd		mo		
jan	0	0.9178	0	335	0
feb	0	0.8329	0	304	0
mar	0	0.7562	0	276	0
apr	0	0.6712	0	245	0
may	0	0.5890	0	215	0
jun	0	0.5041	0	184	0
jul	0	0.4219	0	154	0
aug	0	0.3370	0	123	0
sep	0	0.2521	0	92	0
oct	0	0.1699	0	62	0
nov	0	0.0849	0	31	0
dec	0	0.0027	0	1	0
Prorated additions			-		
Beginning of year balance			-		
Prorated end of year balance			-		
Average			-		

2028 MISCELLANEOUS WEIGHTED AVERAGE DEFERRED TAX BALANCE DR (CR)

	12	366			
	a	b =	c = a x b	d =	e
	Mthly Avg of	# of days in yrs / d	weighted avg per	days left in yr	
	CY def'd		mo		
jan	(0)	0.9153	(0)	335	(0)
feb	(0)	0.8306	(0)	304	(0)
mar	(0)	0.7541	(0)	276	(1)
apr	(0)	0.6694	(0)	245	(1)
may	(0)	0.5874	(0)	215	(1)
jun	(0)	0.5027	(0)	184	(1)
jul	(0)	0.4208	(0)	154	(1)
aug	(0)	0.3361	(0)	123	(1)
sep	(0)	0.2514	(0)	92	(1)
oct	(0)	0.1694	(0)	62	(2)
nov	(0)	0.0847	(0)	31	(2)
dec	(0)	0.0027	(0)	1	(2)
Prorated additions			(2)		
Beginning of year balance			-		
Prorated end of year balance			(2)		
Average			(1)		

SoCalGas
Data for Net Operating Loss

Source	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Col	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Row					Calculated Values from SUM File				Original Values - Superseded if NOL (From Col G - Col J)				Target Location For Pasted Values			
	Received From File	Received From Worksheet	Type	Line Item	2025 Calc. Not Recorded	2026	2027	2028	2025 Calc. Not Recorded	2026	2027	2028	2025 Calc. Not Recorded	2026	2027	2028
25	Sum.xslb	OUT NOL	Total	Book Income Before Tax	1,098,829	1,167,173	1,285,855	1,377,994	1,098,829	1,167,213	1,285,855	1,378,273	1,098,829	1,167,213	1,285,855	1,378,273
26	Sum.xslb	OUT NOL	Total	Depreciation	1,008,199	1,091,535	1,154,920	1,311,445	1,008,199	1,091,535	1,154,920	1,311,445	1,008,199	1,091,535	1,154,920	1,311,445
27	Sum.xslb	OUT NOL	Total	Fed Adj Other Than Interest & PY CCFT	(1,521,228)	(1,693,064)	(1,753,098)	(2,059,258)	(1,521,228)	(1,693,064)	(1,753,114)	(2,059,268)	(1,521,228)	(1,693,064)	(1,753,114)	(2,059,268)
28	Sum.xslb	OUT NOL	Total	Interest Adjustment	(294,031)	(345,891)	(373,354)	(400,991)	(294,031)	(345,901)	(373,401)	(410,098)	(294,031)	(345,901)	(373,401)	(410,098)
29	Sum.xslb	OUT NOL	Total	PY CCFT	17,605	(1,118)	4,221	(3,750)	17,605	(1,118)	4,218	(3,761)	17,605	(1,118)	4,218	(3,761)
30	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
34	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
37	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
43	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
47	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END	END