

**SCHEDULE 177
ADJUSTMENT FOR OREGON CORPORATE ACTIVITY TAX**

(N)

PURPOSE:

This Schedule recovers the costs related to the Oregon Corporate Activity Tax (CAT) from Customers on the Rate Schedules listed below consistent with the Comprehensive Stipulation adopted by Commission Order No. 20-364 in docket UG 388 entered on October 16, 2020.

DESCRIPTION:

The rate adjustments reflected in this Schedule establish the method by which NW Natural will recover the Oregon CAT through the Company's annual Purchased Gas Adjustment (PGA) filings, and will amortize related deferred amounts for the 2020 tax year and prospective changes in the calculation methodology of the CAT.

In compliance with Order No. 20-364: 1) NW Natural will include an updated CAT component, allocated on an equal percent of revenues basis, through this Schedule 177 in its annual PGA filings to reflect changes in gross revenue and cost of goods sold that occur as a result of the PGA; 2) CAT deferred from January 2020 through June 2020 will be amortized through this Schedule over one year beginning November 1, 2020, and additional CAT deferred from July 2020 through October 31, 2020 will be amortized through this Schedule over one year beginning November 1, 2021; 3) If the calculation methodology used by the Company for annual Oregon State tax compliance filing purposes differs in a fundamental way from the form of the calculation established in docket UG 388 as a result of a prospective change in the underlying CAT legislation, a CAT rulemaking by the Oregon Department of Revenue (ODOR), a judicial proceeding, or an ODOR policy decision, NW Natural will defer a surcharge or credit to reflect the difference in calculation methodology and amortize the surcharge or credit through this Schedule 177 at the time of NW Natural's next annual PGA.

APPLICABLE:

To all Customers taking service under the following Rate Schedules of this Tariff of which this Schedule 177 is a part:

Rate Schedule 2	Rate Schedule 31
Rate Schedule 3	Rate Schedule 32
Rate Schedule 27	Rate Schedule 33

GENERAL TERMS:

This Schedule is governed by the terms of this Schedule, the General Rules and Regulations contained in this Tariff, any other Schedules that by their terms or by the terms of this Schedule apply to service under this Schedule, and by all rules and regulations prescribed by regulatory authorities, as amended from time to time.

APPLICATION TO RATE SCHEDULES:

The adjustment amount shown below is included in the Temporary Adjustments reflected in the above-listed Rate Schedules. NO ADDITIONAL ADJUSTMENT TO RATES IS REQUIRED.

(continue to Sheet 177-2)

(N)

Issued October 23, 2020
NWN OPUC Advice No. 20-17

Effective with service on
and after November 1, 2020

Issued by: **NORTHWEST NATURAL GAS COMPANY**
d.b.a. NW Natural

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NORTHWEST NATURAL GAS COMPANY

P.U.C. Or. 25

Sixth Revision of Sheet 177-2
Cancels Fifth Revision of Sheet 177-2

**SCHEDULE 177
ADJUSTMENT FOR OREGON CORPORATE ACTIVITY TAX
(continued)**

APPLICATION TO RATE SCHEDULES (continued):

Effective: November 1, 2023

The adjustments applicable to each Rate Schedule is shown in the table below:

Schedule	Block	CAT	Schedule	Block	CAT
2		\$0.00078	32 ITF	Block 1	\$0.00008
3 CSF		\$0.00062		Block 2	\$0.00007
3 ISF		\$0.00057		Block 3	\$0.00005
27		\$0.00067		Block 4	\$0.00003
31 CSF	Block 1	\$0.00048		Block 5	\$0.00002
	Block 2	\$0.00046		Block 6	\$0.00001
31 CTF	Block 1	\$0.00022	32 CSI	Block 1	\$0.00037
	Block 2	\$0.00020		Block 2	\$0.00036
31 ISF	Block 1	\$0.00044		Block 3	\$0.00034
	Block 2	\$0.00043		Block 4	\$0.00033
31 ITF	Block 1	\$0.00017		Block 5	\$0.00032
	Block 2	\$0.00016		Block 6	\$0.00031
32 CSF	Block 1	\$0.00043	32 ISI	Block 1	\$0.00037
	Block 2	\$0.00041		Block 2	\$0.00036
	Block 3	\$0.00039		Block 3	\$0.00034
	Block 4	\$0.00037		Block 4	\$0.00033
	Block 5	\$0.00035		Block 5	\$0.00032
	Block 6	\$0.00034		Block 6	\$0.00031
32 ISF	Block 1	\$0.00038	32 CTI	Block 1	\$0.00007
	Block 2	\$0.00037		Block 2	\$0.00006
	Block 3	\$0.00035		Block 3	\$0.00004
	Block 4	\$0.00034		Block 4	\$0.00003
	Block 5	\$0.00032		Block 5	\$0.00002
	Block 6	\$0.00032		Block 6	\$0.00001
32 CTF	Block 1	\$0.00010	32 ITI	Block 1	\$0.00007
	Block 2	\$0.00008		Block 2	\$0.00006
	Block 3	\$0.00006		Block 3	\$0.00004
	Block 4	\$0.00004		Block 4	\$0.00003
	Block 5	\$0.00002		Block 5	\$0.00002
	Block 6	\$0.00001		Block 6	\$0.00001
			33 (all)		\$0.00000

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