

OPC Exhibit No. 8
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 File No.

Report of Missouri-American Water Company For the calendar year ended January 1 - December 31, 2017

SCHEDULE ATTACHED TO AND MADE AS PART OF
 ANNUAL REPORT TO THE PUBLIC SERVICE COMMISSION OF MISSOURI
 Page F-29 Attachment "A"

Missouri-American Water Company
 Current Tax Provision and Calculation of Income Tax Accrual
 2017

| Line | Description | State | Federal |
|------|--|---------------|----------------|
| 1 | Net Income per Books | \$ 45,769,168 | \$ 45,769,168 |
| 2 | Federal Income Tax Expense per books | 25,417,240 | 25,417,240 |
| 3 | State & Local Income Tax Expense per books | 4,484,983 | 4,484,983 |
| 4 | Pre-Tax Book Income | 75,671,391 | 75,671,391 |
| 5 | Permanent Differences: | | |
| 6 | Meals and Entertainment | 107,214 | 107,214 |
| 7 | Nondeductible Penalties | (2,846) | (2,846) |
| 8 | Research and Development | - | - |
| 9 | Preferred Stock Dividends | - | - |
| 10 | Preferred Stock Expense | 592 | 592 |
| 11 | Medicare Subsidy | - | - |
| 12 | Nondeductible Donations | 2,750 | 2,750 |
| 13 | Stock Options RSU ESPP Windfall | (281,093) | (281,093) |
| 14 | Political Contributions | 38,000 | 38,000 |
| 15 | Lobbying Expenses/Political Contributions | 122,002 | 122,002 |
| 16 | Total Permanent Differences | (13,381) | (13,381) |
| 17 | Financial Taxable Income | 75,658,010 | 75,658,010 |
| 18 | Temporary Differences | | |
| 19 | Uncollectible Accounts | (476,518) | (476,518) |
| 20 | Vacation Pay | (78,798) | (78,798) |
| 21 | Deferred Revenue | (804) | (804) |
| 22 | CIAC | (3,907,490) | (3,907,490) |
| 23 | Taxable Advances (CAC 1) | - | - |
| 24 | Rate Case Expense | (689,504) | (689,504) |
| 25 | Amortization of Debt Discount | (1,591,745) | (1,591,745) |
| 26 | Depreciation and Amortization | (26,615,215) | (26,615,215) |
| 27 | Gains & Losses | (2,431,699) | (2,431,699) |
| 28 | Reg Asset Afudc | - | - |
| 29 | Abandonment Losses | (1,093,912) | (1,093,912) |
| 30 | Cost of Removal | (793,432) | (793,432) |
| 31 | Depreciation Study | - | - |
| 32 | Cost of Service Study | - | - |
| 33 | Management Study | - | - |
| 34 | Incentive Plan | 101,588 | 101,588 |
| 35 | Regulatory Pension | 191,891 | 191,891 |
| 36 | Supplemental Pension | - | - |
| 37 | Regulatory Pension (Pension 3) | - | - |
| 38 | OPEB | 161,855 | 161,855 |
| 39 | AFUDC | (2,965,595) | (2,965,595) |
| 40 | AFUDC - Equity CWIP (AFUDC 2) | - | - |
| 41 | Amortization of Regulatory Asset (AFUDC 3) | - | - |
| 42 | Pavement Repairs | 185,646 | 185,646 |
| 43 | Deferred Maintenance | 276,588 | 276,588 |
| 44 | Miscellaneous Deferred Debits | - | - |
| 45 | Miscellaneous Deferred Credits | 1,049,102 | 1,049,102 |
| 46 | FAS 123 | 23,472 | 23,472 |
| 47 | Deferred Security Costs | - | - |
| 48 | Deferred Customer Service Center Costs | 93,304 | 93,304 |
| 49 | Deferred Financial services Costs | 77,957 | 77,957 |
| 50 | Litigation Reserves | - | - |
| 51 | Repairs | (65,473,799) | (65,473,799) |
| 52 | Stock Options APIC | - | - |
| 53 | Restricted Stock APIC | - | - |
| 54 | Sec 481(a) Repairs Adjustment | 7,165,892 | 7,165,892 |
| 55 | Sec 481(a) Incentives Adjustment | 164,398 | 164,398 |
| 56 | Captive Insurance | (140,864) | (140,864) |
| 57 | Sec 481(a) Captive Insurance Adjustment | 2,233,246 | 2,233,246 |
| 58 | CIAC Non-Taxable | 759,333 | 759,333 |
| 59 | CIAC Non-Taxable Plant Reclass | (759,333) | (759,333) |
| 60 | Total Temporary Differences | (94,534,436) | (94,534,436) |
| 61 | Federal Taxable Income Before SIT | (18,876,426) | (18,876,426) |
| 62 | Reclass current year loss benefit to deferred | - | - |
| 63 | State Only Bonus Depreciation and Sec481(a) Adjustment | 2,905,217 | - |
| 64 | Taxable Income | (15,971,209) | (18,876,426) |
| 65 | NOL | 15,971,209 | (23,091,663) |
| 66 | Taxable Income | (0) | (41,968,089) |
| 67 | State/Federal Tax Rate | 6.25% | 35.0% |
| 68 | | | |
| 69 | State/Federal Current Year Income Tax Accrual | (\$0) | (\$14,688,831) |
| | ADD: | | |
| | SIT/FIT Prior Year | (141,936) | (2,496,944) |
| | Def SIT/FIT | 4,626,919 | 42,709,677 |
| | Investment Tax Credits | - | (106,662) |
| | Total Income Tax Expense | 4,484,983 | 25,417,240 |
| | Total Income Tax Expense per line 2 & 3 above | 4,484,983 | 25,417,240 |