

**BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF MISSOURI**

In the Matter of Spire Missouri, Inc. d/b/a	)	
Spire's Request for Authority to Implement a	)	
General Rate Increase for Natural Gas	)	Case No. GR-2022-0179
Service Provided in the Company's Missouri	)	
Service Areas	)	

**SPIRE'S CONFIDENTIAL RESPONSES TO  
PUBLIC COUNSEL DATA REQUEST NOS. 1300-1303**

Spire received the data requests 1300-1303 from the Office of Public Counsel (OPC) on April 18, 2022, which under rule makes them due April Monday, April 9, 2022. Spire provides the following responses to data requests 1300-1303 as follows. For convenience Spire is including the data request and response.

## DATA REQUESTS

### 1300 Income tax expense

Follow up to DR 1305, Case No. GR-2021-0108: With Spire Missouri recording a tax expense on a monthly basis, what is the reversing year end journal entry for all the income tax expense recorded yet not paid in 2020 and 2021?

Response: Spire Missouri computes a tax provision monthly and is automatically calculated to be recorded to the current income tax expense accounts, 409100 Federal and 409110 State. The entries are analyzed each month and amounts are reclassified to deferred income tax expense accounts 410100 Federal and 410110 State to the extent there is no current income tax payable in that period.

*Signed by Charles Kuper May 3, 2022*