

UNPROTECTED

Line No.	Description	Account	Balance	Non-Cash	Non-Electric	Nat NOL Against Plant	Disallowed Plant	Exclude as Already Tax Effected	Excluded in MO Last Case Per Staff EMS	Include in Rate Base	Wholesale		Retail			Protected Unprotected (2)	
											Missouri	Kansas	Missouri	Kansas	Oklahoma		Arkansas
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
1	Def ITC Cr-Adv Cost	190113	1,808,482	(1,808,482)													Unprotected
2	Def Tax Asset - Reg Plan Amort	190114	7,928,326							7,928,326	N/A	10,328	N/A	403,836	214,336	231,022	Unprotected
3	Def Inc Tax - Hedge Trans Gain	190123	1,065,910							1,065,910	N/A	1,389	N/A	54,293	28,816	31,059	Unprotected
4	Def Fd Tax Asset - Misc	190124	(6,839,765)							(6,839,765)	(237,883)	(8,910)	(5,860,373)	(348,383)	(184,907)	(159,302)	Unprotected
5	FAS123 Deferred Tax Asset	190125	1,050,395					(1,050,395)									Unprotected
6	Def Fd Inc Tx-Of & Dir Def Com	190260	183,750							183,750	6,391	239	157,439	9,359	4,568	5,354	Unprotected
7	Def Fd Inc Tx-Contrib-Aid Const \$10,524,787	190310	-							-	-	-	-	-	-	-	Unprotected
8	Def Inc Tx-Def Tx Asset Fas109 \$12,647,861	190320	-							-	-	-	-	-	-	-	Unprotected
9	Def Inc Tx-Pbop Costs	190330	(623,455)							(623,455)	(21,683)	(812)	(534,182)	(31,756)	(16,855)	(18,167)	Unprotected
10	Def Inc Tx-Postret Ben-Pension	190331	(7,353,448)							(7,353,448)	(255,749)	(9,579)	(6,300,502)	(374,554)	(158,794)	(214,270)	Unprotected
11	Accm Def Inc Tx-Int Capitalized \$17,596138	190340	-							-	-	-	-	-	-	-	Unprotected
12	Accm Def Inc Tx - Alt Minn Tax	190350	637,414					(637,414)		-	-	-	-	-	-	-	Unprotected
13	Deferred Tax - FAS 158	190356	22,569,188	(22,569,188)						-	-	-	-	-	-	-	Unprotected
14	SWPA Oz Beach Def Tx - AR	190410	-							-	-	-	-	-	-	-	Unprotected
15	SWPA Oz Beach Def Tx - KS	190420	-							-	-	-	-	-	-	-	Unprotected
16	SWPA Oz Beach Def Tx - MO	190430	-							-	-	-	-	-	-	-	Unprotected
17	SWPA Oz Beach Def Tx - OK	190440	-							-	-	-	-	-	-	-	Unprotected
18	SWPA Oz Beach Def Tx - FERC	190450	-							-	-	-	-	-	-	-	Unprotected
19	Accm Def Fed Inc Tx-2Nd 5Yr Mn	283100	(47,159)							(47,159)	(1,640)	(61)	(40,406)	(2,402)	(1,275)	(1,374)	Unprotected
20	Acc Def Tax-Repair Allowance	283103	(4,057,281)							(4,057,281)	(141,110)	(5,285)	(3,476,315)	(206,661)	(109,685)	(118,224)	Unprotected
21	Def Tax Liab-Iatan Def Charges	283116	(5,395,854)							(5,395,854)	(187,665)	(7,029)	(4,623,217)	(274,842)	(145,872)	(157,228)	Unprotected
22	Def Inc Tax - Hedge Trans Loss	283123	(2,293,711)	(1,946,242)				1,946,242		(2,293,711)	(79,774)	(2,588)	(1,965,273)	(116,832)	(62,009)	(66,836)	Unprotected
23	Deferred Tax Liab Fuel Costs	283139	(4,783,673)							(4,783,673)	(166,373)	(6,231)	(4,098,695)	(243,660)	(129,323)	(139,350)	Unprotected
24	Def Tx-ITC Tx Basis Red-Iatan	283366	(9,310,443)	9,310,443						-	-	-	-	-	-	-	Unprotected
25	Accm Def Fed Inc Tx-Lic Softwr	283400	(3,635,426)							(3,635,426)	(126,438)	(4,736)	(3,114,866)	(185,174)	(98,281)	(105,932)	Unprotected
26	Acc Def Tx-Loss Reacq Debt	283900	(3,059,033)							(3,059,033)	(106,391)	(3,985)	(2,621,008)	(155,814)	(82,698)	(89,136)	Unprotected
27	Def Inc Tax - FAS158	283914	(22,569,188)	22,569,188						-	-	-	-	-	-	-	Unprotected
28	Def Inc Tax-Deftx Liab Fas 109	283915	(13,333,421)							(13,333,421)	(463,729)	(17,369)	(11,424,158)	(679,149)	(360,458)	(388,519)	Unprotected
29	Def Tx Liab-Equity AFUDC	283917	(24,156,411)	24,156,411	839					(0)	(0)	(0)	(0)	(0)	(0)	(0)	Unprotected
30	Def Inc Tx Ice Storm Exp	283921	(139,517)							(139,517)	(4,852)	(182)	(119,540)	(7,106)	(3,772)	(4,065)	Unprotected
31	Ozark Beach Loss Generation	190112	(5,245,691)							(5,245,691)	(182,442)	(6,833)	(4,494,556)	(267,194)	(141,813)	(152,853)	Unprotected
31	Total Accumulated Deferred Income Taxes:		(77,640,011)	29,751,291	839			(637,414)	895,847	(47,629,448)	(1,569,338)	(62,045)	(48,515,692)	(2,426,046)	(1,287,622)	(1,387,853)	
32	Current Composite Tax Rate:									38.35%	38.35%	38.35%	38.35%	38.35%	38.35%	38.35%	
33	Line 42 / Line 43									(124,057,330)	(5,129,821)	(161,617)	(126,375,858)	(6,319,474)	(3,354,057)	(3,615,167)	
34	Proposed Composite Tax Rate:									25.45%	25.45%	25.45%	25.45%	25.45%	25.45%	25.45%	
35	Estimated Balance of ADIT after Reform:									(31,575,136)	(1,305,540)	(41,131)	(32,162,656)	(1,608,306)	(853,607)	(920,060)	
36	Estimated Excess ADIT (Regulatory Liability):	254430								(16,054,313)	(653,759)	(20,913)	(16,353,036)	(817,740)	(434,015)	(457,803)	
37	Composite Gross Up Conversion Factor									1.3414	1.3448	1.3448	1.3448	1.3448	1.3448	1.3448	1.34135
38	Estimated Excess ADIT (Gross-Up)									(21,534,452)	(892,689)	(28,124)	(21,591,859)	(1,099,711)	(583,671)	(629,109)	
39	Gross Up Regulatory Portion:	254100								(5,480,140)	(228,890)	(7,211)	(5,638,822)	(281,972)	(149,656)	(161,307)	

FILED

JUL 25 2018

Missouri Public Service Commission

ADIT Allocator:		
Missouri	85.68%	WP PIS
Kansas	5.09%	WP PIS
Arkansas	2.91%	WP PIS
Oklahoma	2.70%	WP PIS
MO - Resale	3.45%	WP PIS
KS - Resale	0.13%	WP PIS
Total:	100.00%	WP PIS

(22,884,547) Unprotected
 22,825,553.2
 22,825,553

ORC Exhibit No. 9
 Date 7-2018 Reporter NT
 File No. ER-2018-0366