

Protected

Line No.	Description	Account	Balance	Non-Cash	Non-Electric	Net 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	Acc Df Tx-Ozark Beach Loss Gen	190112	(5,245,691)							(5,245,691)	N/A	(6,833)	N/A	(267,194)	(141,813)	(152,853)	Possibly partially protected
2	Def Fd Inc Tx-Acr Rate Ref-Ark	190122	3,652						3,652	N/A	5	N/A	186	99	106	Possibly partially protected	
3	Def Inc Tx - Disallow Plant	190211	1,540,695				(1,540,695)									Possibly partially protected	
4	Def Tx Net Operating Loss	190230	5,380,769			(5,380,769)										This mat be possibly protected if generated by bonus depreciation	
5	Accum Def Fed Inc Tx-Ld Elect	282100	(434,316,360)				1,540,695		(432,775,665)	(15,051,683)	(563,757)	(370,806,161)	(22,043,794)	(11,699,728)	(12,610,543)	Possibly partially protected	
6	Accum Def Fed Inc Tx-Ld Ks Jur	282120	(646,629)						(646,629)	N/A	(842)	N/A	(32,937)	(17,481)	(18,842)	Possibly partially protected	
7	Acc Def Fed Inc Tx-LD NonUt DR	282130	60,000		(60,000)											Possibly partially protected	
8	Acc Def Fed Inc Tx-LD NonUT CR	282135	48,055		(48,055)											Possibly partially protected	
9	Accum Def Fed Inc Tx-Ld Ok Jur	282140	(147,755)						(147,755)	N/A	(192)	N/A	(7,526)	(3,994)	(4,305)	Possibly partially protected	
10	Accm Def Fed Inc Tx-Ld Ferc Jr	282150	(339,226)						(339,226)	(11,798)	(442)	(290,652)	(17,279)	(9,171)	(9,885)	Possibly partially protected	
11	Total Accumulated Deferred Income Taxes:		(433,662,491)		(108,055)	(5,380,769)			(439,151,314)	(15,063,481)	(572,062)	(371,096,813)	(22,368,543)	(11,872,089)	(12,796,321)		
12	Current Composite Tax Rate:								38.39%	38.39%	38.39%	38.39%	38.39%	38.39%	38.39%		
13	Line 42 / Line 43								(1,143,921,110)	(39,238,033)	(1,490,133)	(966,649,681)	(58,266,588)	(30,924,951)	(33,332,433)		
14	Proposed Composite Tax Rate:								25.45%	25.45%	25.45%	25.45%	25.45%	25.45%	25.45%		
15	Estimated Balance of ADIT after Reform:								(291,127,923)	(9,986,079)	(379,239)	(246,012,344)	(14,828,847)	(7,870,400)	(8,483,104)		
16	Estimated Excess ADIT (Regulatory Liability):	254430							(148,023,392)	(5,077,401)	(192,823)	(125,084,469)	(7,539,697)	(4,001,689)	(4,313,217)		
17	Composite Gross Up Conversion Factor								1.3414	1.3414	1.3448	1.3414	1.3448	1.3448	1.3448		
18	Estimated Excess ADIT (Gross-Up)								(198,551,176)	(6,810,572)	(259,312)	(167,782,052)	(10,139,520)	(5,381,543)	(5,800,492)		
19	Gross Up Regulatory Portion:	254100							(50,527,785)	(1,733,171)	(66,489)	(42,697,583)	(2,599,824)	(1,379,855)	(1,487,275)		

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

(174,592,625) company considered Protected

ORC Exhibit No. 8
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