

The Empire District Gas Company  
Test Year Ending December 31, 2020  
GR-2021-0320  
Schedule 10 - Income Taxes

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	EXP ADJ 4 Excess ADIT Amortization (f)	EXP ADJ 18 Income Taxes (g)	Total Missouri Pro Forma Adjustments (h) = (f) + (g)	Total Missouri Pro Forma Balance (i) = (h) + (e)
From trial balance									
<b>STATE INCOME TAXES</b>									
1	409	409133	Prov St Inc Taxes - Gas	GL 12-2020	\$ 1,114,559	\$ -	\$ (1,038,399)	\$ (1,038,399)	\$ 76,160
<b>Total State Income Taxes:</b>					<u>1,114,559</u>	<u>-</u>	<u>(1,038,399)</u>	<u>(1,038,399)</u>	<u>76,160</u>
<b>FEDERAL INCOME TAXES</b>									
2			Federal Income Taxes - On-System:						
3	409	409113	Prov Fed Inc Taxes - Gas		(1,819,932)	-	1,614,154	\$ 1,614,154	(205,778)
4			<b>Total Federal Income Taxes - On-System:</b>		<u>(1,819,932)</u>	<u>-</u>	<u>1,614,154</u>	<u>1,614,154</u>	<u>(205,778)</u>
5			Federal Deferred Taxes:						
6	410	410113	Prov For Def Tax-Repair Allow	GL 12-2020	2,961	-	-	-	2,961
7	410	410130	Fed Def Tx Exp - Misc		2,270	-	-	-	2,270
8	410	410134	Fed Def Tx-Int Capitalized		5,038	-	-	-	5,038
9	410	410136	Prov Def Fed Inc Pbop Costs Mo		(110,135)	-	-	-	(110,135)
10	410	410137	Fed Postretirement Ben Pension		70,972	-	-	-	70,972
11	410	410143	Prov Df Fed Inc Ld Gas Aftr 53		(1,601,707)	-	-	-	(1,601,707)
12	410	410251	Def Tx Expense Goodwill		3,928,401	-	-	-	3,928,401
13			<b>Total Federal Deferred Taxes:</b>		<u>2,297,801</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,297,801</u>
14			Deferred Taxes - Prior Years:						
15	411	411116	Def Tax Cr-Iatan Def Charges	GL 12-2020	337	-	-	-	337
16	411	411117	Def Tax Cr-Gas Inventory Adj		(604)	-	-	-	(604)
17	411	411130	Fed Def Tx Exp - Misc		(1,769,133)	-	-	-	(1,769,133)
18	411	411134	Fed Def Tx-Int Capitalized-Cr		(10,545)	-	-	-	(10,545)
19	411	411139	Deferred Tax Credit Fuel Costs		37,414	-	-	-	37,414
20	411	411141	Fed Inc Def Ld El After 53		79,387	-	-	-	79,387
21	411	411183	MO Return of Excess DefTx 2017 - Protected		-	(17,100)	-	(17,100)	(17,100)
22	411	411183	MO Return of Excess DefTx 2017 - Un-Protected		-	(592,617)	-	(592,617)	(592,617)
23	411	411183	MO State Excess - Protected		-	1,450	-	1,450	1,450
24	411	411183	MO State Excess - Un-Protected		-	(42,706)	-	(42,706)	(42,706)
25			<b>Total Deferred Taxes - Prior Years:</b>		<u>(1,663,144)</u>	<u>(650,974)</u>	<u>-</u>	<u>(650,974)</u>	<u>(2,314,118)</u>
26			<b>Total Federal Income Taxes:</b>		<u>(1,185,275)</u>	<u>(650,974)</u>	<u>1,614,154</u>	<u>963,181</u>	<u>(222,094)</u>
27			<b>Total Income Taxes:</b>	Schedule 6	<u>\$ (70,715)</u>	<u>\$ (650,974)</u>	<u>\$ 575,755</u>	<u>\$ (75,219)</u>	<u>\$ (145,934)</u>

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**Source:** See reference column (d).

**Purpose:** To present the income tax amounts for the test year.