

The Empire District Gas Company
 Test Year Ending December 31, 2020
 GR-2021-0320
 Schedule 13 - Gross Revenue Conversion Factor

Line No.	Description (a)	Rate (b)	Factor (c)
1	Effective State Income Tax	3.60%	3.60%
2	Federal Taxable Income		96.40%
3	Effective Federal Income Tax	20.25%	20.25%
4	Operating Income		76.16%
5	Gross Revenue Conversion Factor		1.3130

Source: The effective federal and state income tax rates were obtained from Schedule 14 Composite Tax Rate.

Purpose: The effective tax rates were used to determine the gross revenue conversion factor.