

**The Empire District Gas Company**  
Test Year Ending December 31, 2020  
GR-2021-0320  
WP 3.10 - Accumulated Deferred Income Taxes (ADIT)

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	RB ADJ 9	Total Missouri
					Test Year Ending Balance (e)	Pro Forma Balance (f)	Pro Forma Adjustments (g) = (f) - (e)
<b>DEFERRED TAX ASSETS</b>							
1	190	190117	Def Tx Asset-Gas Inventory Adj	GL 12-2020	\$ 253,784	\$ 253,784	\$ -
2	190	190123	Def Inc Tax - Hedge Trans Gain		-	-	-
3	190	190XXX	Def Inc Tax - Uncollectibles		165,137	165,137	-
4	190	190124	Def Fd Tax Asset - Misc		-	-	-
5	190	190126	Def Tx Asset - Gas Acquisition		-	-	-
6	190	190260	Def Fd Inc Tx-Of & Dir Def Com		43,599	-	(43,599)
7	190	190310	Def Fd Inc Tx-Contrib-Aid Const		-	-	-
8	190	190320	Def Inc Tx-Def Tx Asset Fas109		-	-	-
9	190	190330	Def Inc Tx-Pbop Costs		-	-	-
10	190	190331	Def Inc Tx-Postret Ben-Pension		-	-	-
11	190	190XXX	Def Inc Tx-Regulatory Liabilities		4,678,538	4,678,538	-
12	190	190XXX	Def Inc Tx-Regulatory Liabilities Tax Gross-up		1,136,396	1,116,007	(20,388)
13	191	190XXX	Def Inc Tx-Regulatory Liabilities Tax Gross-up		(13,935)	-	13,935
14	190	190340	Acm Def Inc Tx-Int Capitalized		-	-	-
15	190	190356	Deferred Tax - FAS 158		1,851,793	1,851,793	-
16			<b>Total Deferred Tax Assets:</b>		<u>8,115,312</u>	<u>8,065,259</u>	<u>(50,052)</u>
<b>DEFERRED TAX LIABILITIES</b>							
17	282	282300	Accumul Def Inc Tx-Ld Gas	GL 12-2020	\$ -	\$ -	\$ -
18	282	282XXX	Accumul Def Inc Tx-PPE		(9,470,654)	(9,470,654)	-
19	282	283103	Acc Def Tax-Repair Allowance		-	-	-
20	282	283116	Def Tax Liab-latan Def Charges		-	-	-
21	282	283126	Def Tx Liab - Gas Acquisition		-	-	-
22	282	283139	Deferred Tax Liab Fuel Costs		-	-	-
23	282	283251	Def Tx Liability Goodwill		(9,221,510)	-	9,221,510
24	282	283914	Def Inc Tax - FAS158		-	-	-
25	283	283XXX	Def Tax Liab-Regulatory Assets		(4,005,312)	(4,005,312)	-
26	283	283XXX	Def Tax Liab-OPEB		(64,653)	-	64,653
27	283	283915	Def Inc Tax-Deftx Liab Fas 109		-	-	-
28	283	283917	Def Tx Liab-Equity AFUDC		-	-	-
29			<b>Total Deferred Tax Liabilities:</b>		<u>(22,762,129)</u>	<u>(13,475,966)</u>	<u>9,286,163</u>
30			<b>Total Accumulated Deferred Income Taxes:</b>	Schedule 3	<u>\$ (14,646,818)</u>	<u>\$ (5,410,707)</u>	<u>\$ 9,236,111</u>
				Check to FERC	\$ 2	Check	\$ -

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

**Purpose:** To present the accumulated deferred income taxes for the test year and the pro forma balance which are included in the rate base schedule.