

The Empire District Electric Company  
 Test Year Ending September 30, 2020  
 ER-2021-0312  
 WP 3.10 - Accumulated Deferred Income Taxes - Update

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company	Non-Cash Item/ Non Electric (f)	NOL Against Plant (g)	Disallowed Plant (h)	Exclude As Already Tax Affected (i)	Total Company	Missouri Test Year Allocations (k)	Total Missouri	RB ADJ 11	RB ADJ 12	RB ADJ 14	Total Missouri	Total Missouri
					Test Year Ending Balance (e)					Reclassified Ending Balance (j) = (e) thru (i)		Test Year Ending Balance (l) = (j) x (k)	ADIT Update (m)	GFR Reallocations (n)	Asbury ADIT Reclass (o)	Pro Forma Adjustments (p) = (m) thru (o)	Pro Forma Ending Balance (q) = (l) + (p)
<b>DEFERRED TAX ASSETS</b>																	
1	190	190112	Acc Df Tx-Ozark Beach Loss Gen	TB 09-2020	\$ (2,753,978)	\$ -	\$ -	\$ -	\$ -	\$ (2,753,978)	86.06%	\$ (2,370,057)	\$ 179,750	\$ (33,842)	\$ -	\$ 145,907	\$ (2,224,150)
2	190	190113	Def ITC Cr-Adv Coal		(2,776,272)	2,776,272	-	-	-	-	0.00%	-	-	-	-	-	-
3	190	190114	Def Tax Asset-Reg Plan Amort		3,994,283	-	-	-	-	3,994,283	100.00%	3,994,283	(288,062)	-	-	(288,062)	3,706,221
4	190	190122	Def Fd Inc Tx-Acr Rate Ref-Ark		2,249	-	-	-	-	2,249	0.00%	-	-	-	-	-	-
5	190	190123	Def Inc Tax - Hedge Trans Gain		633,414	-	-	-	-	633,414	86.06%	545,112	(16,591)	7,784	-	(8,808)	536,305
6	190	190124	Def Fd Tax Asset - Misc		(2,622,755)	-	-	-	-	(2,622,755)	86.06%	(2,257,128)	(9,936,691)	(32,230)	-	(9,968,921)	(12,226,048)
7	190	190125	FAS123 Deferred Tax Asset		646,911	-	-	-	-	646,911	86.06%	556,727	(105,514)	7,950	-	(97,565)	459,163
8	190	190211	Def Inc Tx - Disallow Plant		807,614	-	(807,614)	-	-	-	0.00%	-	-	-	-	-	-
9	190	190230	Def Tx Net Operating Loss		2,601,504	-	(2,601,504)	-	-	-	0.00%	-	-	-	-	-	-
10	190	190260	Def Fd Inc Tx-Of & Dir Def Com		(1,553,188)	-	-	-	-	(1,553,188)	86.06%	(1,336,664)	720,657	(19,086)	-	701,571	(635,093)
11	190	190310	Def Fd Inc Tx-Contrib-Aid Const		7,165,403	-	-	-	-	7,165,403	86.06%	6,166,504	218,159	88,053	-	306,211	6,472,715
12	190	190320	Def Inc Tx-Def Tx Asset Fas109		51,035,106	(51,035,106)	-	-	-	-	0.00%	-	-	-	-	-	-
13	190	190330	Def Inc Tx-Pbop Costs		1,538,361	-	-	-	-	1,538,361	86.06%	1,323,904	(1,342,809)	18,904	-	(1,323,904)	-
14	190	190331	Def Inc Tx-Postret Ben-Pension		(9,558,093)	-	-	-	-	(9,558,093)	86.06%	(8,225,638)	2,855,714	(117,455)	-	2,738,259	(5,487,379)
15	190	190340	Acm Def Inc Tx-Int Capitalized		11,613,683	-	-	-	-	11,613,683	86.06%	9,994,666	(5,199)	142,716	-	137,517	10,132,183
16	190	190350	Acm Def Inc Tx - Alt Minmn Tax		(433,171)	-	-	-	433,171	-	0.00%	-	-	-	-	-	-
17	190	190356	Deferred Tax - FAS 158		23,176,054	(23,176,054)	-	-	-	-	0.00%	-	-	-	-	-	-
18	190	190410	SWPA Oz Beach Def Tx-AR		143,082	-	-	-	-	143,082	0.00%	-	-	-	-	-	-
19	190	190420	SWPA Oz Beach Def Tx-KS		65,534	-	-	-	-	65,534	0.00%	-	-	-	-	-	-
20	190	190430	SWPA Oz Beach Def Tx-MO		460,388	-	-	-	-	460,388	100.00%	460,388	46,406	-	-	46,406	506,793
21	190	190440	SWPA Oz Beach Def Tx-OK		36,149	-	-	-	-	36,149	0.00%	-	-	-	-	-	-
22	190	190450	SWPA Oz Beach Def Tx-FERC		407,985	-	-	-	-	407,985	0.00%	-	-	-	-	-	-
23			<u>Total Deferred Tax Assets:</u>		<u>84,630,264</u>	<u>(71,434,889)</u>	<u>(2,601,504)</u>	<u>(807,614)</u>	<u>433,171</u>	<u>10,219,428</u>		<u>8,852,098</u>	<u>(7,674,181)</u>	<u>62,792</u>	<u>-</u>	<u>(7,611,389)</u>	<u>1,240,708</u>
<b>DEFERRED TAX LIABILITIES</b>																	
24	282	282100	Accum Def Fed Inc Tx-Ld Elect	TB 09-2020	(275,013,366)	-	2,601,504	807,614	-	(271,604,248)	86.06%	(233,741,003)	(7,248,871)	(3,337,627)	32,338,406	21,751,908	(211,989,095)
25	282	282120	Accum Def Fed Inc Tx-Ld Ks Jur		(398,242)	-	-	-	-	(398,242)	0.00%	-	-	-	-	-	-
26	282	282130	Acc Def Fed Inc Tx-LD NonUt DR		36,953	(36,953)	-	-	-	-	0.00%	-	-	-	-	-	-
27	282	282135	Acc Def Fed Inc Tx-LD NonUt CR		29,596	(29,596)	-	-	-	-	0.00%	-	-	-	-	-	-
28	282	282140	Accum Def Fed Inc Tx-Ld Ok Jur		(90,998)	-	-	-	-	(90,998)	0.00%	-	-	-	-	-	-
29	282	282150	Accm Def Fed Inc Tx-Ld Ferc Jr		(208,920)	-	-	-	-	(208,920)	0.00%	-	-	-	-	-	-
30	282	282200	Accumul Def Inc Tx-Ld Water		(1,079,806)	1,079,806	-	-	-	-	0.00%	-	-	-	-	-	-
31	283	283100	Accm Def Fed Inc Tx-2Nd 5Yr Mn		261	-	-	-	-	261	86.06%	224	(1)	3	-	3	227
32	283	283103	Acc Def Tax-Repair Allowance		(16,366,667)	-	-	-	-	(16,366,667)	86.06%	(14,085,057)	(4,803,852)	(201,123)	-	(5,004,975)	(19,090,032)
33	283	283116	Def Tax Liab-latan Def Charges		(3,110,921)	-	-	-	-	(3,110,921)	100.00%	(3,110,921)	1,744,028	-	-	1,744,028	(1,366,893)
34	283	283123	Def Inc Tax - Hedge Trans Loss		(1,422,906)	-	-	-	-	(1,422,906)	86.06%	(1,224,545)	10,732	(17,485)	-	(6,754)	(1,231,298)
35	283	283139	Deferred Tax Liab Fuel Costs		1,080,282	-	-	-	-	1,080,282	86.06%	929,684	(39,676,806)	13,275	-	(39,663,531)	(38,733,846)
36	283	283366	Def Tx-ITC Tx Basis Red-latan		(4,564,143)	4,564,143	-	-	-	-	0.00%	-	-	-	-	-	-
37	283	283400	Accm Def Fed Inc Tx-Lic Softwr		(2,045,283)	-	-	-	-	(2,045,283)	86.06%	(1,760,158)	(73,502)	(25,134)	-	(98,636)	(1,858,794)
38	283	283900	Acc Def Tx-Loss Reacq Debt		(1,441,836)	-	-	-	-	(1,441,836)	86.06%	(1,240,836)	85,033	(17,718)	-	67,315	(1,173,521)
39	283	283914	Def Inc Tax - FAS158		(23,176,054)	23,176,054	-	-	-	-	0.00%	-	-	-	-	-	-
40	283	283915	Def Inc Tax-DefTx Liab Fas 109		(7,986,898)	7,986,898	-	-	-	-	0.00%	-	-	-	-	-	-
41	283	283917	Def Tx Liab-Equity AFUDC		(13,750,826)	13,750,826	-	-	-	-	0.00%	-	-	-	-	-	-
42	283	283921	Def Inc Tx Ice Storm Exp		(27,641)	-	-	-	-	(27,641)	86.06%	(23,787)	3,735	(340)	-	3,395	(20,392)
43			<u>Total Deferred Tax Liabilities:</u>		<u>(349,537,416)</u>	<u>50,491,179</u>	<u>2,601,504</u>	<u>807,614</u>	<u>-</u>	<u>(295,637,119)</u>		<u>(254,256,398)</u>	<u>(49,959,504)</u>	<u>(3,586,148)</u>	<u>32,338,406</u>	<u>(21,207,246)</u>	<u>(275,463,645)</u>
44			<b>Total Accumulated Deferred Income Taxes:</b>	Schedule 3	<b>\$ (264,907,153)</b>	<b>\$ (20,943,710)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 433,171</b>	<b>\$ (285,417,692)</b>		<b>\$ (245,404,301)</b>	<b>\$ (57,633,685)</b>	<b>\$ (3,523,356)</b>	<b>\$ 32,338,406</b>	<b>\$ (28,818,636)</b>	<b>\$ (274,222,936)</b>

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.