

**Liberty Utilities (Midstates Natural Gas) Corp. - Missouri**  
Test Year Ending December 31, 2022  
GR-2024-0106  
WP 3.10 - Accumulated Deferred Income Taxes

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Total Company Reclassified Ending Balance (j) = (e) thru (i)	Missouri Allocation Factor (k)	Total Missouri Test Year Ending Balance (l) = (j) x (k)	RB ADJ 11 ADIT (m)	Total Missouri Pro Forma Adjustments (p) = (m) thru (o)	Total Missouri Pro Forma Balance (q) = (l) + (p)
<b>DEFERRED TAX ASSETS</b>											
1	190	8852-2-0400-10-1800-1900	Accum Deferred Income Taxes-Assets	TB	\$ 12,949,593	\$ 12,949,593	100.00%	\$ 12,949,593	\$ (5,737,239)	\$ (5,737,239)	\$ 7,212,354
2	190	8853-2-0400-10-1800-1900	Accum Deferred Income Taxes-Assets		-	-	100.00%	\$ -	\$ -	\$ -	\$ -
3	190	8854-2-0400-10-1800-1900	Accum Deferred Income Taxes-Assets		-	-	100.00%	\$ -	\$ -	\$ -	\$ -
4			<u>Total Deferred Tax Assets:</u>		12,949,593	12,949,593		12,949,593	(5,737,239)	(5,737,239)	7,212,354
<b>DEFERRED TAX LIABILITIES</b>											
5	282	8852-2-0400-20-2965-2820	Accum Deferred Inc Taxes - Plant	TB	\$ (14,175,342)	(14,175,342)	100.00%	(14,175,342)	(2,581,405)	(2,581,405)	(16,756,747)
6	282	8852-2-0400-20-2965-2830	Accum Deferred Inc Taxes - Other		(8,134,638.47)	(8,134,638)	100.00%	(8,134,638)	5,473,557	5,473,557	(2,661,082)
7	282	8853-2-0400-20-2965-2820	Accum Deferred Inc Taxes - Plant		-	-	1	-	-	-	-
8	282	8853-2-0400-20-2965-2830	Accum Deferred Inc Taxes - Other		(0)	(0)	1	(0)	0	0	-
9	282	8854-2-0400-20-2965-2820	Accum Deferred Inc Taxes - Plant		-	-	1	-	-	-	-
10	282	8854-2-0400-20-2965-2830	Accum Deferred Inc Taxes - Other		(0)	(0)	1	(0)	0	0	-
11	283	8852-2-0400-10-1930-2831	Regulatory Assets Taxes		203,114	203,114.00	100.00%	203,114	0	0	203,114
			<u>Total Deferred Tax Liabilities:</u>		(22,106,867)	(22,309,981)		(22,106,867)	2,892,153	2,892,153	(19,214,714)
12			<b>Total Accumulated Deferred Income Taxes:</b>	Schedule 3	<b>\$ (9,157,274)</b>	<b>\$ (9,360,388)</b>		<b>\$ (9,157,274)</b>	<b>\$ (2,845,086)</b>	<b>\$ (2,845,086)</b>	<b>\$ (12,002,360)</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.