

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri  
Test Year Ending December 31, 2022  
GR-2024-0106  
WP 6.5 - Taxes Other Than Income Taxes

Line No.	FERC (a)	Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Allocation Factor (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	EXP ADJ 16 Annualized Payroll Adj. (h)	EXP ADJ 12 Property Tax (j)	Total Missouri Pro Forma Adjustments (m) = (h) thru (l)	Total Missouri Pro Forma Balance (n) = (g) + (m)
<b>PAYROLL TAXES</b>											
1	408	8852-2-0400-69-5040-4080	Social Security Taxes	TB	\$ 33,769	100.00%	\$ 33,769	\$ 5,653	\$ -	\$ 5,653	\$ 39,422
2	408	8852-2-0400-69-5041-4080	Tx Oth Inc Tx-Fed Unempl Comp		277	100.00%	277	46	-	46	323
3	408	8852-2-0400-69-5042-4080	medicare/SS tax		7,898	100.00%	7,898	1,322	-	1,322	9,220
4	408	8852-2-9800-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
5	408	8852-2-9800-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
6	408	8852-2-9800-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
7	408	8852-2-9810-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
8	408	8852-2-9810-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
9	408	8852-2-9810-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
10	408	8852-2-9820-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
11	408	8852-2-9820-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
12	408	8852-2-9820-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
13	408	8852-2-9830-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
14	408	8852-2-9830-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
15	408	8852-2-9830-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
16	408	8852-2-9850-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
17	408	8852-2-9850-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
18	408	8852-2-9850-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
19	408	8852-2-9860-69-5040-4080	Social Security Taxes - EXEC		-	100.00%	-	-	-	-	-
20	408	8852-2-9860-69-5041-4080	Tx Oth Inc Tx-Fed Unempl Comp - EXEC		-	100.00%	-	-	-	-	-
21	408	8852-2-9860-69-5042-4080	Medicare - EXEC		-	100.00%	-	-	-	-	-
22	408	8852-2-9865-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
23	408	8852-2-9865-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
24	408	8852-2-9865-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
25	408	8852-2-0400-69-5041-4082	State Unemployment Taxes		435	100.00%	435	73	-	73	508
26	408	8852-2-9800-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - IT		-	100.00%	-	-	-	-	-
27	408	8852-2-9810-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-HR		-	100.00%	-	-	-	-	-
28	408	8852-2-9820-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax		-	100.00%	-	-	-	-	-
29	408	8852-2-9830-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax		-	100.00%	-	-	-	-	-
30	408	8852-2-9850-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Procurement		-	100.00%	-	-	-	-	-
31	408	8852-2-9860-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - EXEC		-	100.00%	-	-	-	-	-
32	408	8852-2-9865-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal		-	100.00%	-	-	-	-	-
33	408	8853-2-0400-69-5040-4080	Social Security Taxes		213,820	100.00%	213,820	33,296	-	33,296	247,116
34	408	8853-2-0400-69-5041-4080	Tx Oth Inc Tx-Fed Unempl Comp		1,834	100.00%	1,834	286	-	286	2,120
35	408	8853-2-0400-69-5041-4082	State Unemployment Taxes		2,873	100.00%	2,873	447	-	447	3,320
36	408	8853-2-0400-69-5042-4080	medicare/SS tax		50,006	100.00%	50,006	7,787	-	7,787	57,793
37	408	8853-2-9800-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
38	408	8853-2-9800-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - IT		-	100.00%	-	-	-	-	-
39	408	8853-2-9800-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
40	408	8853-2-9810-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
41	408	8853-2-9810-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
42	408	8853-2-9810-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-HR		-	100.00%	-	-	-	-	-
43	408	8853-2-9810-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
44	408	8853-2-9820-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
45	408	8853-2-9820-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
46	408	8853-2-9820-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax		-	100.00%	-	-	-	-	-
47	408	8853-2-9820-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
48	408	8853-2-9830-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
49	408	8853-2-9830-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
50	408	8853-2-9830-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax		-	100.00%	-	-	-	-	-
51	408	8853-2-9830-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
52	408	8853-2-9850-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
53	408	8853-2-9850-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
54	408	8853-2-9850-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Procurement		-	100.00%	-	-	-	-	-
55	408	8853-2-9850-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
56	408	8853-2-9860-69-5040-4080	Social Security Taxes - EXEC		-	100.00%	-	-	-	-	-
57	408	8853-2-9860-69-5041-4080	Tx Oth Inc Tx-Fed Unempl Comp - EXEC		-	100.00%	-	-	-	-	-

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	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) x (f)	(h)	(j)	(m) = (h) thru (l)	(n) = (g) + (m)
58	408	8853-2-9860-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - EXEC		-	100.00%	-	-	-	-	-
59	408	8853-2-9860-69-5042-4080	Medicare - EXEC		-	100.00%	-	-	-	-	-
60	408	8853-2-9865-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
61	408	8853-2-9865-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
62	408	8853-2-9865-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal		-	100.00%	-	-	-	-	-
63	408	8853-2-9865-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
64	408	8853-2-9800-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
65	408	8854-2-0400-69-5040-4080	Social Security Taxes		156,965	100.00%	156,965	26,275	-	26,275	183,240
66	408	8854-2-0400-69-5041-4080	Tx Oth Inc Tx-Fed Unempl Comp		1,331	100.00%	1,331	223	-	223	1,554
67	408	8854-2-0400-69-5042-4080	medicare/SS tax		36,710	100.00%	36,710	6,145	-	6,145	42,854
68	408	8854-2-9800-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
69	408	8854-2-9800-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
70	408	8854-2-9800-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
71	408	8854-2-9810-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
72	408	8854-2-9810-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
73	408	8854-2-9810-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
74	408	8854-2-9820-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
75	408	8854-2-9820-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
76	408	8854-2-9820-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
77	408	8854-2-9830-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
78	408	8854-2-9830-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
79	408	8854-2-9830-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
80	408	8854-2-9850-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
81	408	8854-2-9850-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
82	408	8854-2-9850-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
83	408	8854-2-9860-69-5040-4080	Social Security Taxes - EXEC		-	100.00%	-	-	-	-	-
84	408	8854-2-9860-69-5041-4080	Tx Oth Inc Tx-Fed Unempl Comp - EXEC		-	100.00%	-	-	-	-	-
85	408	8854-2-9860-69-5042-4080	Medicare - EXEC		-	100.00%	-	-	-	-	-
86	408	8854-2-9865-69-5040-4080	Social Security Taxes		-	100.00%	-	-	-	-	-
87	408	8854-2-9865-69-5041-4080	Federal Unemployment Taxes		-	100.00%	-	-	-	-	-
88	408	8854-2-9865-69-5042-4080	Medicare		-	100.00%	-	-	-	-	-
89	408	8854-2-0400-69-5041-4082	State Unemployment Taxes		2,087	100.00%	2,087	349	-	349	2,436
90	408	8854-2-9800-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - IT		-	100.00%	-	-	-	-	-
91	408	8854-2-9810-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-HR		-	100.00%	-	-	-	-	-
92	408	8854-2-9820-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax		-	100.00%	-	-	-	-	-
93	408	8854-2-9830-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax		-	100.00%	-	-	-	-	-
94	408	8854-2-9850-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Procurement		-	100.00%	-	-	-	-	-
95	408	8854-2-9860-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax - EXEC		-	100.00%	-	-	-	-	-
96	408	8854-2-9865-69-5041-4082	Tx Oth Inc Tx-St Unempl Tax-Legal		-	100.00%	-	-	-	-	-
97			<b>Total Payroll Taxes:</b>		\$ 508,004		\$ 508,004	\$ 81,902	\$ -	\$ 81,902	\$ 589,905
<b>PROPERTY TAXES</b>											
98	408	8852-2-0400-69-5680-4080	Property taxes	TB	260,974	100.00%	260,974	-	217,073	217,073	478,047
99	408	8852-2-0401-69-5680-4080	Property taxes		-	100.00%	-	-	-	-	-
100	408	8853-2-0400-69-5680-4080	Property taxes		1,052,035	100.00%	1,052,035	-	1,349,841	1,349,841	2,401,876
101	408	8853-2-0401-69-5680-4080	Property taxes		-	100.00%	-	-	-	-	-
102	408	8853-2-0405-69-5680-4080	Property taxes		-	100.00%	-	-	-	-	-
103	408	8854-2-0400-69-5680-4080	Property taxes		1,051,726	100.00%	1,051,726	-	874,802	874,802	1,926,528
104	408	8854-2-0401-69-5680-4080	Property taxes		-	100.00%	-	-	-	-	-
105	408	8854-2-0403-69-5680-4080	Property taxes		-	100.00%	-	-	-	-	-
106			<b>Total Property Taxes:</b>		\$ 2,364,735		\$ 2,364,735	\$ -	\$ 2,441,716	\$ 1,349,841	\$ 4,806,451
<b>OTHER TAXES</b>											
107	408	8852-2-0400-69-7695-4081	Tx Oth Inc Tx-Misc	TB	-	100%	-	-	-	-	-
108	408	8852-2-0401-69-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
109	408	8852-2-9850-69-7695-4081	Tx Other Inc Tx-Misc		2,302	100%	2,302	-	-	-	2,302
110	408	8852-2-0401-75-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-

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111	408	8853-2-0400-69-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
112	408	8853-2-0401-69-7695-4081	Tx Oth Inc Tx-Misc		61	100%	61	-	-	-	61
113	408	8853-2-0401-75-7695-4080	Franchise taxes		-	100%	-	-	-	-	-
114	408	8853-2-0401-75-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
115	408	8853-2-0403-69-7695-4081	Tx Oth Inc Tx-Misc		385	100%	385	-	-	-	385
116	408	8853-2-0403-75-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
117	408	8853-2-0404-69-7695-4081	Tx Oth Inc Tx-Misc		1,912	100%	1,912	-	-	-	1,912
118	408	8853-2-0404-75-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
119	408	8853-2-0405-69-7695-4081	Tx Oth Inc Tx-Misc		1,176	100%	1,176	-	-	-	1,176
120	408	8853-2-0405-75-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
129	408	8853-2-9850-69-7695-4081	Tx Other Inc Tx-Misc		14,591	100%	14,591	-	-	-	14,591
121	408	8854-2-0400-69-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
122	408	8854-2-0401-69-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
123	408	8854-2-0402-69-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
124	408	8854-2-0403-69-7695-4081	Tx Oth Inc Tx-Misc		1,407	100%	1,407	-	-	-	1,407
125	408	8854-2-9850-69-7695-4081	Tx Other Inc Tx-Misc		10,708	100%	10,708	-	-	-	10,708
126	408	8854-2-0401-75-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
127	408	8854-2-0402-75-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
128	408	8854-2-0403-75-7695-4081	Tx Oth Inc Tx-Misc		-	100%	-	-	-	-	-
130			<b>Total Other Taxes:</b>		\$ 32,542		\$ 32,542	\$ -	\$ -	\$ -	\$ 32,542
131			<b>Total Taxes Other Than Income Taxes:</b>	Schedule 6	\$ 2,905,281		\$ 2,905,281	\$ 81,902	\$ 2,441,716	\$ 1,431,743	\$ 5,428,898

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

**Purpose:** To present the taxes other than income tax accounts and amounts for the test year and the pro forma balance.