

Liberty Utilities (Midstates Natural Gas) Corp. - Missouri
Test Year Ending December 31, 2022
GR-2024-0106
Schedule 10 - Income Taxes

Line No.	FERC	GL Account	Description	Reference	Total Company Test Year Ending Balance	Missouri Allocation Factor	Total Missouri Test Year Ending Balance	EXP ADJ 17 Income Tax Update	RB ADJ 9 Excess ADIT Amortization	Total Missouri Pro Forma Adjustments	Total Missouri Pro Forma Balance
	(a)	(b)	(c)	(d)	(e)	(f)	(g) = (e) x (f)	(j)		(k) = (h) thru (i)	(l) = (g) + (k)
STATE INCOME TAXES											
1	409	8852-2-0400-80-8720-4090	State Income Tax Expense	TB	\$ -	100.00%	\$ -	\$ (7,646)		\$ (7,646)	\$ (7,646)
2	409	8853-2-0400-80-8720-4090	State Income Tax Expense		\$ -	100.00%	\$ -	\$ (7,646)		\$ (7,646)	\$ (7,646)
3	409	8854-2-0400-80-8720-4090	State Income Tax Expense		\$ -	100.00%	\$ -	\$ (7,646)		\$ (7,646)	\$ (7,646)
			Total State Income Taxes:		-		-	(22,937)	-	(22,937)	(22,937)
FEDERAL INCOME TAXES											
4			Federal Income Taxes:								
5	409	8852-2-0400-80-8710-4090	Prov-Fed Inc Taxes-Electric	TB	-	100.00%	-	(727,653)		(727,653)	(727,653)
6	409	8853-2-0400-80-8710-4090	Prov-Fed Inc Taxes-Electric		-	100.00%	-	(727,653)		(727,653)	(727,653)
7	409	8854-2-0400-80-8710-4090	Prov-Fed Inc Taxes-Electric		-	100.00%	-	(727,653)		(727,653)	(727,653)
8			Total Federal Income Taxes:		-		-	(2,182,959)	-	(2,182,959)	(2,182,959)
9			Deferred Taxes:								
10	410	8852-2-0400-80-8760-4100	Deferred FIT Expense-Debit	TB	1,745,226.00	100.00%	1,745,226	-		-	1,745,226
11	410	8852-2-0400-80-8760-4101	Deferred SIT Expense-Debit		308,566.00	100.00%	308,566	-		-	308,566
12	410	8852-2-0400-80-8760-4104	Def FIT Expense-Debit		-	100.00%	-	-		-	-
13	410	8853-2-0400-80-8760-4100	Deferred FIT Expense-Debit		-	100.00%	-	-		-	-
14	410	8853-2-0400-80-8760-4101	Deferred SIT Expense-Debit		-	100.00%	-	-		-	-
15	410	8853-2-0400-80-8760-4104	Def FIT Expense-Debit		-	100.00%	-	-		-	-
16	410	8854-2-0400-80-8760-4100	Deferred FIT Expense-Debit		-	100.00%	-	-		-	-
17	410	8854-2-0400-80-8760-4101	Deferred SIT Expense-Debit		-	100.00%	-	-		-	-
18	410	8854-2-0400-80-8760-4104	Def FIT Expense-Debit		-	100.00%	-	-		-	-
19			Total Deferred Taxes:		2,053,792		2,053,792	-	-	-	2,053,792
20			Deferred Taxes - Prior Years:								
21	411	8852-2-0400-80-8760-4111	Def FIT Expense-Credit	TB	(0.310)	100.00%	(0)	-	(22,763)	(22,763)	(22,764)
22	411	8852-2-0400-80-8760-4112	Def SIT Expense-Credit		(0.330)	100.00%	(0)	-		-	(0)
23	411	8853-2-0400-80-8760-4111	Def FIT Expense-Credit		0.360	100.00%	0	-		-	0
24	411	8853-2-0400-80-8760-4112	Def SIT Expense-Credit		0.470	100.00%	0	-		-	0
25	411	8854-2-0400-80-8760-4111	Def FIT Expense-Credit		0.240	100.00%	0	-		-	0
26	411	8854-2-0400-80-8760-4112	Def SIT Expense-Credit		(0.370)	100.00%	(0)	-		-	(0)
27			Total Deferred Taxes - Prior Years:		0		0	-	(22,763)	(22,763)	(22,763)
28			Total Federal Income Taxes:		2,053,792		2,053,792	(2,182,959)	(22,763)	(2,205,722)	(151,930)
29			Total Income Taxes:	Schedule 6	\$ 2,053,792		\$ 2,053,792	\$ (2,205,896)	\$ (22,763)	\$ (2,228,659)	\$ (174,867)

Source: See reference column (d).

Purpose: To present the income tax amounts for the test year.