

Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)  
 Test Year Ending December 31, 2022  
 WR-2024-0104; SR-2024-0105  
 Schedule 10 - Income Taxes

Line No.	NARUC (a)	GL Account (b)	Description (c)	Reference (d)	Missouri Water Test Year Ending Balance (e)	EXP ADJ 4 Reg Liability Amortization (f)	EXP ADJ 20 Income Tax True-Up (g)	Missouri Water Pro Forma Adjustments (h) = (f) + (g)	Missouri Water Pro Forma Balance (i) = (e) + (h)
<b>STATE INCOME TAXES</b>									
<u>Provisions for Deferred Income Taxes, Utility Operating Income:</u>									
1	409X	8118-2-0100-80-8760-409X	State Income Tax Expense	GL Input	\$ -	\$ -	\$ (8,012)	\$ (8,012)	\$ (8,012)
2	409X	8120-2-0100-80-8760-409X	State Income Tax Expense		-	-	(1,780)	(1,780)	(1,780)
3	409X	8122-2-0100-80-8760-409X	State Income Tax Expense		-	-	(3,522)	(3,522)	(3,522)
4	409X	8149-2-0100-80-8760-409X	State Income Tax Expense		-	-	(15,697)	(15,697)	(15,697)
5	409X	8152-2-0100-80-8760-409X	State Income Tax Expense		-	-	(9,002)	(9,002)	(9,002)
6	409X	8641-2-0100-80-8760-409X	State Income Tax Expense		-	-	(1,542)	(1,542)	(1,542)
7	409X	8642-2-0100-80-8760-409X	State Income Tax Expense		-	-	(924)	(924)	(924)
8	409X	8643-2-0100-80-8760-409X	State Income Tax Expense		-	-	(1,870)	(1,870)	(1,870)
9	409X	8644-2-0100-80-8760-409X	State Income Tax Expense		-	-	(2,239)	(2,239)	(2,239)
10	409X	8645-2-0100-80-8760-409X	State Income Tax Expense		-	-	(7,740)	(7,740)	(7,740)
11	409X	8646-2-0100-80-8760-409X	State Income Tax Expense		-	-	(1,043)	(1,043)	(1,043)
12	409X	8647-2-0100-80-8760-409X	State Income Tax Expense		-	-	(2,243)	(2,243)	(2,243)
13	409X	8649-2-0100-80-8760-409X	State Income Tax Expense		-	-	(80,736)	(80,736)	(80,736)
14	409X	8650-2-0100-80-8760-409X	State Income Tax Expense		-	-	(1,447)	(1,447)	(1,447)
15	409X	8652-2-0100-80-8760-409X	State Income Tax Expense		-	-	(924)	(924)	(924)
16	409X	8653-2-0100-80-8760-409X	State Income Tax Expense		-	-	(1,306)	(1,306)	(1,306)
17	409X	8656-2-0100-80-8760-409X	State Income Tax Expense		-	-	(50,564)	(50,564)	(50,564)
18	409X	8120-2-0200-80-8760-409X	State Income Tax Expense		-	-	660	660	660
19	409X	8122-2-0200-80-8760-409X	State Income Tax Expense		-	-	1,649	1,649	1,649
20	409X	8152-2-0200-80-8760-409X	State Income Tax Expense		-	-	2,027	2,027	2,027
21	409X	8646-2-0200-80-8760-409X	State Income Tax Expense		-	-	375	375	375
22	409X	8648-2-0200-80-8760-409X	State Income Tax Expense		-	-	1,070	1,070	1,070
23	409X	8651-2-0200-80-8760-409X	State Income Tax Expense		-	-	1,730	1,730	1,730
24	409X	8656-2-0200-80-8760-409X	State Income Tax Expense		-	-	22,356	22,356	22,356
25			<u>Total State Income Tax Expense:</u>		-	-	(160,724)	(160,724)	(160,724)
1	410X	8118-2-0100-80-8760-410X	Deferred SIT Expense-Debit		\$ -	\$ -	\$ -	\$ -	\$ -
2	410X	8120-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
3	410X	8122-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
4	410X	8149-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
5	410X	8152-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
6	410X	8641-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
7	410X	8642-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
8	410X	8643-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
9	410X	8644-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
10	410X	8645-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
11	410X	8646-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
12	410X	8647-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
13	410X	8649-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
14	410X	8650-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
15	410X	8652-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
16	410X	8653-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
17	410X	8656-2-0100-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
18	410X	8120-2-0200-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
19	410X	8122-2-0200-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
20	410X	8152-2-0200-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
21	410X	8646-2-0200-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
22	410X	8648-2-0200-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
23	410X	8651-2-0200-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
24	410X	8656-2-0200-80-8760-410X	Deferred SIT Expense-Debit		-	-	-	-	-
25			<u>Total Deferred SIT Expense-Debit:</u>		-	-	-	-	-
<u>Income Taxes Deferred in Prior Years - Credit, Utility Operating Income:</u>									
26	411X	8118-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
27	411X	8120-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
28	411X	8122-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
29	411X	8149-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
30	411X	8152-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
31	411X	8641-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
32	411X	8642-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
33	411X	8643-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
34	411X	8644-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
35	411X	8645-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
36	411X	8646-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
37	411X	8647-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
38	411X	8649-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
39	411X	8650-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
40	411X	8652-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
41	411X	8653-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
42	411X	8656-2-0100-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
43	411X	8120-2-0200-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
44	411X	8122-2-0200-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
45	411X	8152-2-0200-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
46	411X	8646-2-0200-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
47	411X	8648-2-0200-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
48	411X	8651-2-0200-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
49	411X	8656-2-0200-80-8760-411X	Def SIT Expense-Credit		-	-	-	-	-
50			<u>Total Def SIT Expense-Credit:</u>		-	-	-	-	-
51			<u>Total State Income Taxes:</u>		\$ -	\$ -	\$ (160,724)	\$ (160,724)	\$ (160,724)
<b>FEDERAL INCOME TAXES</b>									
<u>Provisions for Deferred Income Taxes, Utility Operating Income:</u>									
27	409X	8118-2-0100-80-8760-409X	Federal Income Tax Expense		\$ -	-	(45,120)	(45,120)	(45,120)
28	409X	8120-2-0100-80-8760-409X	Federal Income Tax Expense		-	-	(10,024)	(10,024)	(10,024)
29	409X	8122-2-0100-80-8760-409X	Federal Income Tax Expense		-	-	(19,834)	(19,834)	(19,834)
30	409X	8149-2-0100-80-8760-409X	Federal Income Tax Expense		-	-	(88,395)	(88,395)	(88,395)
31	409X	8152-2-0100-80-8760-409X	Federal Income Tax Expense		-	-	(50,691)	(50,691)	(50,691)
32	409X	8641-2-0100-80-8760-409X	Federal Income Tax Expense		-	-	(8,683)	(8,683)	(8,683)
33	409X	8642-2-0100-80-8760-409X	Federal Income Tax Expense		-	-	(5,205)	(5,205)	(5,205)

34	409X	8643-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(10,529)	(10,529)	(10,529)
35	409X	8644-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(12,611)	(12,611)	(12,611)
36	409X	8645-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(43,586)	(43,586)	(43,586)
37	409X	8646-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(5,871)	(5,871)	(5,871)
38	409X	8647-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(12,632)	(12,632)	(12,632)
39	409X	8649-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(454,648)	(454,648)	(454,648)
40	409X	8650-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(8,146)	(8,146)	(8,146)
41	409X	8652-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(5,205)	(5,205)	(5,205)
42	409X	8653-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(7,352)	(7,352)	(7,352)
43	409X	8656-2-0100-80-8760-409X	Federal Income Tax Expense	-	-	(284,739)	(284,739)	(284,739)
44	409X	8120-2-0200-80-8760-409X	Federal Income Tax Expense	-	-	3,717	3,717	3,717
45	409X	8122-2-0200-80-8760-409X	Federal Income Tax Expense	-	-	9,286	9,286	9,286
46	409X	8152-2-0200-80-8760-409X	Federal Income Tax Expense	-	-	11,413	11,413	11,413
47	409X	8646-2-0200-80-8760-409X	Federal Income Tax Expense	-	-	2,111	2,111	2,111
48	409X	8648-2-0200-80-8760-409X	Federal Income Tax Expense	-	-	6,026	6,026	6,026
49	409X	8651-2-0200-80-8760-409X	Federal Income Tax Expense	-	-	9,743	9,743	9,743
50	409X	8656-2-0200-80-8760-409X	Federal Income Tax Expense	-	-	125,890	125,890	125,890
51			<b>Total Federal Income Tax Expense:</b>	-	-	<b>(905,085)</b>	<b>(905,085)</b>	<b>(905,085)</b>
52	410X	8118-2-0100-80-8760-410X	Deferred FIT Expense-Debit	\$	-	-	-	-
53	410X	8120-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
54	410X	8122-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
55	410X	8149-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
56	410X	8152-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
57	410X	8641-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
58	410X	8642-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
59	410X	8643-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
60	410X	8644-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
61	410X	8645-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
62	410X	8646-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
63	410X	8647-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
64	410X	8649-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
65	410X	8650-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
66	410X	8652-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
67	410X	8653-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
68	410X	8656-2-0100-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
69	410X	8120-2-0200-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
70	410X	8122-2-0200-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
71	410X	8152-2-0200-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
72	410X	8646-2-0200-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
73	410X	8648-2-0200-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
74	410X	8651-2-0200-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
75	410X	8656-2-0200-80-8760-410X	Deferred FIT Expense-Debit	-	-	-	-	-
76			<b>Total Deferred FIT Expense-Debit:</b>	-	-	-	-	-
<b>Income Taxes Deferred in Prior Years - Credit, Utility Operating Income:</b>								
77	411X	8118-2-0100-80-8760-411X	Def FIT Expense-Credit	-	(284)	-	(284)	(284)
78	411X	8120-2-0100-80-8760-411X	Def FIT Expense-Credit	-	(225)	-	(225)	(225)
79	411X	8122-2-0100-80-8760-411X	Def FIT Expense-Credit	-	61	-	61	61
80	411X	8149-2-0100-80-8760-411X	Def FIT Expense-Credit	-	(134)	-	(134)	(134)
81	411X	8152-2-0100-80-8760-411X	Def FIT Expense-Credit	-	(50)	-	(50)	(50)
82	411X	8641-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
83	411X	8642-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
84	411X	8643-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
85	411X	8644-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
86	411X	8645-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
87	411X	8646-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
88	411X	8647-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
89	411X	8649-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
90	411X	8650-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
91	411X	8652-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
92	411X	8653-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
93	411X	8656-2-0100-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
94	411X	8120-2-0200-80-8760-411X	Def FIT Expense-Credit	-	(186)	-	(186)	(186)
95	411X	8122-2-0200-80-8760-411X	Def FIT Expense-Credit	-	77	-	77	77
96	411X	8152-2-0200-80-8760-411X	Def FIT Expense-Credit	-	(15)	-	(15)	(15)
97	411X	8646-2-0200-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
98	411X	8648-2-0200-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
99	411X	8651-2-0200-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
100	411X	8656-2-0200-80-8760-411X	Def FIT Expense-Credit	-	-	-	-	-
101			<b>Total Def FIT Expense-Credit:</b>	-	<b>(755)</b>	-	<b>(755)</b>	<b>(755)</b>
102			<b>Total Federal Income Taxes:</b>	-	<b>(755)</b>	<b>(905,085)</b>	<b>(905,840)</b>	<b>(905,840)</b>
103			<b>Total Income Taxes:</b>	\$	<b>(755)</b>	<b>(1,065,809)</b>	<b>(1,066,564)</b>	<b>(1,066,564)</b>

Schedule 6

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

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