

**Liberty Utilities (Missouri Water) LLC d/b/a Liberty Utilities (Liberty)**

Test Year Ending December 31, 2022

WR-2024-0104; SR-2024-0105

Schedule 11 - Pro Forma Income Taxes

Line No.	Description (a)	Reference (b)	Adjusted Federal (c)	Adjusted State (d)	Total Taxes (e) = (c) + (d)
1	Net Operating Income/(Loss) Before Tax		\$ (3,299,572)	\$ (3,299,572)	
2	Effective Tax Rates		20.25%	3.60%	
3	Tax - Subtotal	Line 1 x Line 2	(667,999)	(118,623)	
4	Interest Synchronization - Tax Impact	Schedule 12	(237,086)	(42,102)	
5	Taxes - Total	Line 3 + Line 4	(905,085)	(160,724)	(1,065,809)
6	Deferred Taxes	Schedule 10	(755)	-	(755)
7	Current Taxes	Line 5 - Line 6	(904,330)	(160,724)	(1,065,054)
8	Taxes - Total	Line 6 + Line 7	(905,085)	(160,724)	(1,065,809)
9	Excess ADIT Amortization	Schedule 6	(755)	-	(755)
10	Adjusted Taxes - Total		\$ (905,840)	\$ (160,724)	(1,066,564)