

The Empire District Electric Company  
Test Year Ending September 30, 2023  
ER-2024-0261  
Schedule 10 - Income Taxes

Line No.	FERC (a)	GL Account (b)	Description (c)	Reference (d)	Total Company Test Year Ending Balance (e)	Missouri Test Year Allocations (f)	Total Missouri Test Year Ending Balance (g) = (e) x (f)	EXP ADJ 7 Excess ADIT Amortization (h)	EXP ADJ 27 Income Tax Update (i)	Total Missouri Pro Forma Adjustments (j) = (h) thru (i)	Total Missouri Pro Forma Ending Balance (k) = (g) + (j)
<b>STATE INCOME TAXES</b>											
1	409	409131	Prov-St Inc Taxes-Electric	TB 09-2023	\$ (234,578)	91.75%	\$ (215,233)	\$ -	\$ 1,053,079	\$ 1,053,079	\$ 837,846
			<u>Total State Income Taxes:</u>		<u>(234,578)</u>		<u>(215,233)</u>	<u>-</u>	<u>1,053,079</u>	<u>1,053,079</u>	<u>837,846</u>
<b>FEDERAL INCOME TAXES</b>											
2			<u>Federal Income Taxes - On-System:</u>								
3	409	409111	Prov-Fed Inc Taxes-Electric	TB 09-2023	(1,403,709)	91.75%	(1,287,949)	-	(27,830,341)	(27,830,341)	(29,118,290)
4			<u>Total Federal Income Taxes - On-System:</u>		<u>(1,403,709)</u>		<u>(1,287,949)</u>	<u>-</u>	<u>(27,830,341)</u>	<u>(27,830,341)</u>	<u>(29,118,290)</u>
5			<u>Federal Deferred Taxes:</u>								
6	410	410112	Def Tax-Ozark Beach Loss Gen	TB 09-2023	4	91.75%	4	-	-	-	4
7	410	410113	Prov For Def Tax-Repair Allow		-	91.75%	-	-	-	-	-
8	410	410118	Def Tax Ice Storm Expense		-	91.75%	-	-	-	-	-
9	410	410120	Deferred Tx Net Operating Loss		-	91.75%	-	-	-	-	-
10	410	410121	Fed Def Tx Asb 5-Yr Mtc		-	91.75%	-	-	-	-	-
11	410	410122	Loss On Reacquired Debt		-	91.75%	-	-	-	-	-
12	410	410124	Federal-Licensed Sftwr Purch		-	91.75%	-	-	-	-	-
13	410	410126	Fed Officers & Dir Def Compens		-	91.75%	-	-	-	-	-
14	410	410128	Def Inc Tax - Hedge Trans Loss		-	91.75%	-	-	-	-	-
15	410	410130	Fed Def Tx Exp - Misc		39,101,310	91.75%	35,876,735	-	-	-	35,876,735
16	410	410131	Fed Def Tx-Con In Aid Const-El		-	91.75%	-	-	-	-	-
17	410	410134	Fed Def Tx-Int Capitalized		(897)	91.75%	(823)	-	-	-	(823)
18	410	410136	Prov Def Fed Inc Pbp Costs Mo		-	91.75%	-	-	-	-	-
19	410	410137	Fed Postretirement Ben Pension		-	91.75%	-	-	-	-	-
20	410	410139	Deferred Tax Debit Fuel Costs		-	91.75%	-	-	-	-	-
21	410	410141	Prov Def Fed Inc Ld El Afr 53		(37)	91.75%	(34)	-	-	-	(34)
22	410	410144	Def Tax Exp-Reg Plan Amort		-	100.00%	-	-	-	-	-
23	410	410298	Def Tax Disallow Plt 2006		-	91.75%	-	-	-	-	-
24			<u>Total Federal Deferred Taxes:</u>		<u>39,100,380</u>		<u>35,875,882</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,875,882</u>
25			<u>Deferred Taxes - Prior Years:</u>								
26	411	411003	Prov For Def Tax-Repair Allow	TB 09-2023	-	91.75%	-	-	-	-	-
27	411	411004	Nonutilized ITC Credits		(45,817)	91.75%	(42,039)	-	-	-	(42,039)
28	411	411103	DefTx-Net Operating Loss Elect		-	91.75%	-	-	-	-	-
29	411	411112	Def Tx-Ozark Beach Loss Gen Cr		2	91.75%	2	-	-	-	2
30	411	411116	Def Tax Cr-Iatan Def Charges		-	91.75%	-	-	-	-	-
31	411	411118	Def Tx Cr Ice Storm Expense		-	91.75%	-	-	-	-	-
32	411	411121	Fed Inc Def Asbury Unit #1		-	91.75%	-	-	-	-	-
33	411	411122	Loss On Reacquired Debt-Cr		-	91.75%	-	-	-	-	-
34	411	411124	Fed Def-Licensed Sftwr Purch		-	91.75%	-	-	-	-	-
35	411	411126	Fed Officers & Dir Def Comp-Cr		-	91.75%	-	-	-	-	-
36	411	411128	Def Inc Tax - Hedge Trans Gain		-	91.75%	-	-	-	-	-
37	411	411130	Fed Def Tx Exp - Misc		(13,512,595)	91.75%	(12,398,249)	8,388,389	-	8,388,389	(4,009,860)
38	411	411131	Fed Def Tx-Con Aid Cst-El-Cr		-	91.75%	-	-	-	-	-
39	411	411134	Fed Def Tx-Int Capitalized-Cr		-	91.75%	-	-	-	-	-
40	411	411136	Prov Def Inc Tax-Pbp Costs Mo		-	91.75%	-	-	-	-	-
41	411	411137	Fed Postretirement Ben Pen-Cr		-	91.75%	-	-	-	-	-
42	411	411139	Deferred Tax Credit Fuel Costs		-	91.75%	-	-	-	-	-
43	411	411141	Fed Inc Def Ld El After 53		-	91.75%	-	-	-	-	-
44	411	411181	DefTx CR Exp-EDIT TCJA 2017		116,478	0.00%	-	-	-	-	-
45	411	411182	DefTx Cr Exp-EDIT TCJA 2017-KS		-	0.00%	-	-	-	-	-

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					Test Year Ending Balance (e)	Test Year Allocations (f)	Test Year Ending Balance (g) = (e) x (f)	Excess ADIT Amortization (h)	Income Tax Update (i)	Pro Forma Adjustments (j) = (h) thru (i)	Pro Forma Ending Balance (k) = (g) + (j)
46	411	411183	DefTx Cr Exp-EDIT TCJA 2017-MO		-	100.00%	-	-	-	-	-
47	411	411XXX	DefTx Cr Exp-EDIT TCJA 2017-MO Asbury		-	100.00%	-	-	-	-	-
48	411	411184	DefTx Cr Exp-EDIT TCJA 2017-OK		-	0.00%	-	-	-	-	-
49	411	411185	DefTx Cr - EDIT TCJA 2017-FERC		-	0.00%	-	-	-	-	-
50	411	411210	Def Fed Inc Tax-Other CR		-	91.75%	-	-	-	-	-
51			<u>Total Deferred Taxes - Prior Years:</u>		(13,441,933)		(12,440,287)	8,388,389	-	8,388,389	(4,051,897)
52			<u>Investment Tax Credit - 12 Month Amortization:</u>								
53	411	411413	Federal Def Itc - Electric-10%:	TB 09-2023	7,222	91.75%	6,626	-	-	-	6,626
54			<u>Total Investment Tax Credit - 12 Month Amortization:</u>		7,222		6,626	-	-	-	6,626
55			<u>Total Federal Income Taxes:</u>		24,261,960		22,154,273	8,388,389	(27,830,341)	(19,441,951)	2,712,321
56			<u>Total Income Taxes:</u>	Schedule 6	\$ 24,027,382		\$ 21,939,040	\$ 8,388,389	\$ (26,777,262)	\$ (18,388,873)	\$ 3,550,167

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

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