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Rpt # Tax Accrual - 51040A

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Balances By GL Account
Account Balance Report - B/S
2013 Actuals w/ State Tax Data
Kentucky Power Corp Consol
For the Month of: December

		in a committee of the c				
M Description	lon	From Company Dece	December	December	December	December
owerTax St	PowerTax Subledger DIT					
301001 190	1901001 1901001 Accum Deferred FIT-Other					
0110	TAX CREDIT C/F - DEF TAX ASSET- MJE		\$217,928	0\$	\$70,939	\$217,928
3800	INT EXP CAPITALIZED FOR TAX		\$10,240,121	\$22,135	\$623,301	\$10,262,256
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)		(\$3,488,367)	(\$20,695)	(\$324,832)	(\$3,509,062)
390A	CIAC - BOOK RECEIPTS		\$1,957,228	(\$10,638)	(\$235,135)	\$1,946,590
390F	CUST ADV INC FOR TAX		(\$36,631)	\$6,693	\$4,829	(\$29,938)
410A	DEFD FUEL EXP-CUR DEFL SET UP		\$833,636	\$390,215	(\$776,596)	\$1,223,850
410B	DEFD FUEL ADJ-ACCRD UTIL REVS		\$397,825	\$59,423	\$157,396	\$457,248
410E	DEFD FUEL ADJ-REG		\$4,025,016	(\$1,157,480)	(\$1,942,473)	\$2,867,536
520A	PROVS POSS REV REFDS-A/L		\$287,254	0\$	(\$847,238)	\$287,254
576F	MARK & SPREAD-DEFL-190-A/L		(\$542,624)	(\$44,102)	(\$263,335)	(\$586,726)
602A	PROV WORKER'S COMP		\$633,577	(\$139,794)	\$34,730	\$493,783
605B	ACCRUED BK PENSION EXPENSE		(\$6,887,773)	\$87,830	\$1,067,126	(\$6,799,943)
605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		\$47,180	\$114	\$1,363	\$47,293
605F	ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158		(\$45,983)	(\$1,307)	(\$1,513)	(\$47,290)
1909	ACCRD BK SUP. SAVINGS PLAN EXP		\$85,082	\$11,009	(\$24,480)	060'96\$
605J	EMPLOYER SAVINGS PLAN MATCH		(0\$)	\$0	\$0	(0\$)
9050	ACCRUED PSI PLAN EXP		\$170,983	\$28,497	(\$20,142)	\$199,480
610A	BK PROV UNCOLL ACCTS - ST		\$27,147	0\$	(\$22,392)	\$27,147
610U	PROV-TRADING CREDIT RISK - A/L		\$48,135	(\$9,642)	(\$83,275)	\$38,493
610V	PROV-FAS 157 - A/L		(\$6,045)	\$694	\$8,811	(\$5,351)
611B	PREL SURVEY&INVEST RESERVE-BIG SANDY FGD		\$11,191,061	0\$	\$11,191,061	\$11,191,061
611G	DEFD COMPENSATION-BOOK EXPENSE		\$0	0\$	0\$	0\$
612G	ACCRD COMPANY INCENT PLAN-ENGAGE TO GAIN		\$88,514	\$58,929	\$147,443	\$147,443
612Y	ACCRD COMPANYWIDE INCENTY PLAN		\$700,355	\$171,885	(\$91,496)	\$872,240
613E	ACCRUED BOOK VACATION PAY		\$787,152	(\$28,807)	(\$6,581)	\$758,346
613K	(ICDP)-INCENTIVE COMP DEFERRAL PLAN		\$49,074	\$112	(\$24,709)	\$49,185
613Y	ACCRUED BK SEVERANCE BENEFITS		\$499	(\$489)	(\$174,076)	(0\$)
6141	ECONOMIC DEVEL FUND - CURRENT		\$163,100	0\$	\$163,100	\$163,100
614J	ECONOMIC DEVEL FUND - NON-CURRENT		\$652,400	0\$	\$652,400	\$652,400
615A	ACCRUED INTEREST EXP -STATE		(\$5,193)	0\$	\$0	(\$5,193)
615A	ACCRUED INTEREST EXP -STATE - MJE		(\$2,109)	0\$	\$0	(\$2,109)
615B	ACCRUED INTEREST-LONG-TERM - FIN 48		(\$235,096)	(\$62,643)	\$37,763	(\$232,739)

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Balances By GL Account Account Balance Report - B/S 2013 Actuals w/ State Tax Data Kentucky Power Corp Consol For the Month of: December

STOCAME DIVERIEST SHOPT-TERM - IN 46 S19,266 S50,2643 S1,170 S19,266 S50,2643 S1,170 S19,266 S50,2643 S1,170 S19,266 S50,2643 S1,170 S19,266 S1,170 S1,170 S1,170 S19,266 S1,170 S1,170 S19,266 S1,170 S1,170 S1,170 S19,266 S1,170	M Description	i i i	Be From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
Packersed FIL-Other	Power Tax St	ubledger DIT					
ACCRUED INTEREST-SHORT-TERM - FIN 48	1901001 190	Deferred FIT-O					
ACCRID INTRISTTAX RES-9T-FIN 40-Male	615C	ACCRUED INTEREST-SHORT-TERM - FIN 48		\$19,265	\$62,643	\$1,170	\$81,908
ACCRUED STATE INCOME TAX EXP ACCRUEDE STATE INCOME TAX EXP REDEAL MITICATION PROCRAMIS STATE MITICATION PROCRAMIS PROCRAMIS STATE MITICATION PROCRAMIS PROCRAMIS STATE MITICATION PROCRAMIS PROCRAMIS PROVIDED	615C-MJE	ACCRD INTRST-TAX RES-S/T-FIN 48-MJE		(\$71,379)	0\$	\$0	(\$71,379)
FEDERAL MITGATION PROGRAMS \$190,000 \$10	615E	ACCRUED STATE INCOME TAX EXP		(\$1,005,587)	0\$	(\$1,010,410)	(\$1,005,587)
FEDERAL MITIGATION PROGRAMS S198,107 S936,107 S	6150			\$0	0\$	\$0	\$0
STATE MITTIGATION PROGRAMS STIB,516 SES,5177 SES,566	625A	FEDERAL MITIGATION PROGRAMS		\$396,107	0\$	\$0	\$396,107
DEFD BK CONTRACT REVENUE \$58,6766 \$58,576 \$58,4745 \$1,47	625B	STATE MITIGATION PROGRAMS		\$118,518	(\$52,117)	(\$93,650)	\$66,401
ACCRD BOOK AND EXPENSE S19,644,455 S19,7034 S19,704	630F	DEFD BK CONTRACT REVENUE		\$36,506	(\$395)	(\$4,745)	\$36,111
Part	6307	DEFD STORM DAMAGE		(\$6,854,821)	\$137,038	\$1,644,455	(\$6,717,783)
REG LIAB-UNREAL MTM GANN-DEFL	6411	ADVANCE RENTAL INC (CUR MO)		\$49,809	(\$18,020)	\$4,161	\$31,790
REG ASSET.CCS FEED STUDY RESERVE \$611,001 \$10 \$100 CAPITALIZED SOFTWARE COSTS-TAX	652G	REG LIAB-UNREAL MTM GAIN-DEFL		\$1,120,340	\$20,105	(\$360,200)	\$1,140,445
CAPITALIZED SOFTWARE COSTS-TAX	6680	REG ASSET-CCS FEED STUDY RESERVE		\$611,001	\$0	\$611,001	\$611,001
ACCRD SFAS 106 PST RETIRE EXP S1,635,963 S2,222 S2,017,929	711N	CAPITALIZED SOFTWARE COSTS-TAX		(\$32,434)	\$739	\$809	(\$31,695)
STAS 106 PST RETINE EXP - NON-DEDUCT CONT	906A	ACCRD SFAS 106 PST RETIRE EXP		(\$267,888)	(\$32,222)	(\$2,073,929)	(\$300,110)
ACCRD DOPED COSTS - SFAS 158 ACCRD BOOK ARO EXPENSE - SFAS 143 \$1,571,842 \$13,576 \$(\$4,460,135) \$(\$4,371,707) \$(\$4,60,135) \$(\$4,371,707) \$(\$	G906	SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT		\$1,853,853	\$0	\$428,244	\$1,853,853
ACCRD BOOK ARO EXPENSE - SFAS 143 \$1,571,842 \$13,576 \$244,381 ACCRD BOOK ARO EXPENSE - SFAS 143 \$1,435,004 \$1,599 \$70,812 GROSS RECEIPTS - TAX EXPENSE \$24,975 \$0 \$24,975 FINAB FIN 48 DSIT \$24,975 \$0 \$24,975 ACCRD BOAL SERVE \$156,515 \$0 \$24,975 ACCRD SIT XR RESERVE-LING-TERM-FIN 48 \$413,494 \$0 \$156,515 ACCRD SIT XR RESERVE-SHIT-TERM-FIN 48-MJB \$31,767 \$0 \$0 ACCRD SIT XR RESERVE-SHIT-TERM-FIN 48-MJB \$31,767 \$0 \$0 ACCRD SIT XR RESERVE-SHIT-TERM-FIN 48-MJB \$6 \$0 \$0 ACCRD SIT XR RESERVE-SHIT-TERM-FIN 48-MJB \$0 \$0 \$0 1977-1980 IRS AUDIT SETTLEMENT \$6 \$0 \$0 1981-1986 IRS AUDIT SETTLEMENT \$151,710 \$0 \$0 1981-1986 IRS AUDIT SETTLEMENT \$14,108 \$0 \$0 1981-1986 IRS AUDIT SETTLEMENT \$14,108 \$0 \$0 1981-1986 IRS AUDIT SETRERED \$14,108 \$0 \$400	906F	ACCRD OPEB COSTS - SFAS 158		\$1,673,578	(\$4,460,135)	(\$4,371,707)	(\$2,786,557)
ACCHD BOOK AHO EXPENSE - SFAS 143 \$1,435,004 \$1,599 \$70,812	3906	ACCRD SFAS 112 PST EMPLOY BEN		\$1,571,842	\$13,576	(\$244,981)	\$1,585,418
GROSS RECEIPTS-TAX EXPENSE \$24,975 \$0 \$24,975 \$10,000 \$1	906P	ACCRD BOOK ARO EXPENSE - SFAS 143		\$1,435,004	\$1,599	\$70,812	\$1,436,603
STATE STAT	910M	GROSS RECEIPTS- TAX EXPENSE		\$24,975	0\$	\$24,975	\$24,975
ACCRUED SALES & USE TAX RESERVE \$158,515 \$0 \$158,515 \$(549,365) \$(549,365) \$(528,819) \$(528,106) <t< td=""><td>911F-FIN48</td><td></td><td></td><td>(\$30,309)</td><td>0\$</td><td>\$30,461</td><td>(\$30,309)</td></t<>	911F-FIN48			(\$30,309)	0\$	\$30,461	(\$30,309)
ACCRD SIT TX RESENVE-LING-TERM-FIN 48 (\$419,365) \$5,538 (\$22,619) (\$6 MJE ACCRD SIT TX RESLNG-TERM-FIN 48-MJE \$413,494 \$0 \$0 \$0 ACCRD SIT TX RESENVE-SHRT-TERM-FIN 48 \$31,767 (\$3,538) (\$3,538) \$0 \$0 1977-1980 IRS AUDIT SETTLEMENT \$58,025 \$0 \$0 \$0 \$0 IRS CAPITALIZATION ADJUSTMENT \$157,391 \$0 \$65,106) \$0 \$0 AMT CREDIT - DEFERRED \$14,108 \$0 \$65,106) \$974 \$1 For 1901001 1901001 Accum Deferred FIT-Other: \$22,725,157 (\$4,965,262) \$4,040,481 \$1 PROV REV REFD-WEST COAST ELECTRIC-B/L \$195,377 \$0 \$0 \$0 PROVISION FOR LITIGATION \$0 \$0 \$0 \$0 TAX > BOOK BASIS EMA - 190 (B/L) \$10,000,000 \$0 \$0 \$0	9118	ACCRUED SALES & USE TAX RESERVE		\$158,515	0\$	\$158,515	\$158,515
ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE	911V	ACCRD SIT TX RESERVE-LNG-TERM-FIN 48		(\$419,365)	\$3,538	(\$28,819)	(\$415,827)
ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48 1977-1980 IRS AUDIT SETTLEMENT 1991-1996 IRS AUDIT SETTLEMENT 2011 SET	911V-MJE	ACCRD SIT TX RES-LNG-TERM-FIN 48-MJE		\$413,494	0\$	\$0	\$413,494
ENT \$0 \$0 \$0 ENT \$58,025 \$0 \$0 ENT \$157,391 \$0 \$0 FOTHER: \$14,108 \$0 \$974 T-Other: \$22,725,157 (\$4,965,262) \$4,040,481 ELECTRIC-B/L \$195,377 \$0 \$0 SO \$0 \$0 \$0 SAL) \$109,808 \$0 \$3	911W	ACCRD SIT TX RESERVE-SHRT-TERM-FIN 48		\$31,767	(\$3,538)	(\$3,538)	\$28,230
ENT \$58,025 \$0 \$0 ENT \$157,391 \$0 (\$65,106) T-Other: \$22,725,157 (\$4,965,262) \$4,040,481 ELECTRIC-B/L \$195,377 \$0 \$0 \$0 \$0 \$0 \$0 \$109,808 \$0 \$3	940 A	1977-1980 IRS AUDIT SETTLEMENT		0\$	0\$	\$0	\$0
### \$157,391 \$0 (\$65,106) ### \$14,108 \$0 (\$65,106) ### \$12,725,157 (\$4,965,262) \$4,040,481 #### #### ##########################	940N	1991-1996 IRS AUDIT SETTLEMENT		\$58,025	0\$	\$0	\$58,025
T-Other: \$12,725,157 (\$4,965,262) \$4,040,481 ELECTRIC-B/L \$195,377 \$0 \$0 \$0 \$0 \$1,108 \$0 \$1,108 \$0 \$1,108 \$0	940X	IRS CAPITALIZATION ADJUSTMENT		\$157,391	0\$	(\$65,106)	\$157,391
T-Other: \$22,725,157 (\$4,965,262) \$4,040,481 ELECTRIC-B/L \$195,377 \$0 \$0 \$0 \$0 3/L) \$109,808 \$0 (\$3)	3096	AMT CREDIT - DEFERRED		\$14,108	\$0	\$974	\$14,108
ELECTRIC-B/L \$195,377 \$0 \$0 \$0 3/L) \$109,808 \$0 (Total For 19	01001 1901001 Accum Deferred FIT-Other:		\$22,725,157	(\$4,965,262)	\$4,040,481	\$17,759,894
PROV REV REFD-WEST COAST ELECTRIC-B/L \$195,377 \$0 PROVISION FOR LITIGATION \$0 \$0 I TAX > BOOK BASIS EMA - 190 (B/L) \$0 \$0	1902001 190	2001 Accum Deferred FIT-Oth I&D					
PROVISION FOR LITIGATION \$0 \$0 I TAX > BOOK BASIS EMA - 190 (B/L) \$109,808 \$0	520V	PROV REV REFD-WEST COAST ELECTRIC-B/L		\$195,377	0\$	0\$	\$195,377
TAX > BOOK BASIS EMA - 190 (B/L) \$109,808 \$0	611Y	PROVISION FOR LITIGATION		\$0	0\$	0\$	\$0
	639M	TAX > BOOK BASIS EMA - 190 (B/L)		\$109,808	0\$	(£3)	\$109,808

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Balances By GL Account Account Balance Report - B/S 2013 Actuals w/ State Tax Data Kentucky Power Corp Consol For the Month of: December

		Beg Balance For	Activity For	YTD Ending	End Balance For
M Description	tion	rion company coomed	50000		
PowerTax S	PowerTax Subledger DIT				
1902001 190	1902001 1902001 Accum Deferred FIT-Oth I&D				
913D	CHARITABLE CONTRIBUTION CARRYFRWD	\$460,403	\$66,611	\$79,135	\$527,014
Total For 19	Total For 1902001 1902001 Accum Deferred FIT-Oth I&D:	\$765,588	\$66,611	\$79,132	\$832,199
1903001 190	1903001 1903001 Acc DFIT-FAS 109 Flow-Thru				
012A	SEC ALLOC-ITC-10%	\$47,032	(\$5,037)	(\$60,427)	\$41,994
0128	SEC ALLOC-ITC - HRJ-10%	\$31,001	(\$5,285)	(\$63,425)	\$25,716
390A	CIAC - BOOK RECEIPTS	0\$	\$0	\$0	0\$
390F	CUST ADV INC FOR TAX	0\$	0\$	\$0	\$0
520A	PROVS POSS REV REFDS-A/L	(0\$)	\$0	80	(0\$)
602A	PROV WORKER'S COMP	0\$	0\$	(0\$)	0\$
605B	ACCRUED BK PENSION EXPENSE	0\$	(0\$)	(0\$)	0\$
6051	ACCRD BK SUP. SAVINGS PLAN EXP	(0\$)	80	0\$	(0\$)
605.1	EMPLOYER SAVINGS PLAN MATCH	0\$	0\$	0\$	\$0
6050	ACCRUED PSI PLAN EXP	0\$	(0\$)	\$0	0\$
610A	BK PROV UNCOLL ACCTS - ST	(0\$)	\$0	0\$	(0\$)
611G	DEFD COMPENSATION-BOOK EXPENSE	(0\$)	\$0	0\$	(0\$)
612Y	ACCRD COMPANYWIDE INCENTY PLAN	(0\$)	0\$	\$0	(0\$)
613E	ACCRUED BOOK VACATION PAY	0\$	\$0	(0\$)	0\$
613Y	ACCRUED BK SEVERANCE BENEFITS	(0\$)	(0\$)	(0\$)	(0\$)
625A	FEDERAL MITIGATION PROGRAMS	0\$	\$0	\$0	0\$
625B	STATE MITIGATION PROGRAMS	0\$	(0\$)	\$0	0\$
6411	ADVANCE RENTAL INC (CUR MO)	(0\$)	0\$	0\$	(0\$)
652G	REG LIAB-UNREAL MTM GAIN-DEFL	0\$	0\$	\$0	0\$
906A	ACCRD SFAS 106 PST RETIRE EXP	(0\$)	\$0	\$0	(0\$)
306K	ACCRD SFAS 112 PST EMPLOY BEN	0\$	\$0	\$0	0\$
906P	ACCRD BOOK ARO EXPENSE - SFAS 143	(0\$)	(0\$)	(0\$)	(0\$)
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	(\$6,144)	0\$	\$1,683,492	(\$6,144)
913D	CHARITABLE CONTRIBUTION CARRYFRWD	(0\$)	0\$	\$0	0\$
914A	SFAS 109 - DEFD SIT LIABILITY	\$15,248,430	\$154,809	\$582,596	\$15,403,238
940X	IRS CAPITALIZATION ADJUSTMENT	0\$	\$0	0\$	0\$
Total For 1	Total For 1903001 1903001 Acc DFIT-FAS 109 Flow-Thru:	\$15,320,318	\$144,486	\$2,142,236	\$15,464,804
1904001 190	904001 1904001 Acc DFIT-FAS 109 Excess				
SX-H200	EXCESS DIT - EXCESS FIT % RATE CHANGE	\$2,592	0\$	0\$	\$2,592

Balances By GL Account
Account Balance Report - B/S
2013 Actuals w/ State Tax Data
Kentucky Power Corp Consol
For the Month of: December

M Description	tion	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
Power Tax S	PowerTax Subledger DIT					
1904001 190	1904001 1904001 Acc DFIT-FAS 109 Excess					
SX-IE00	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA		\$10,974	0\$	0\$	\$10,974
210A-XS	EXCESS DIT - LIB DEPR - REG		\$14,642	(\$108)	(\$1,539)	\$14,534
220A-XS	EXCESS DIT - CLADR DEPR - REG		(\$3,166)	0\$	\$0	(\$3,166)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL		\$36,101	(£6\$)	(\$5,483)	\$36,008
232A-XS	EXCESS DIT - ACRS NORM HRJ REV		\$265,270	(\$775)	(\$8,881)	\$264,495
Total For 19	Total For 1904001 1904001 Acc DFIT-FAS 109 Excess:		\$326,413	(926\$)	(\$15,903)	\$325,437
2550001 25	2550001 2550001 Accum Deferred ITC-Federal	1				
012A	SEC ALLOC-ITC-10%		(\$87,344)	\$9,355	\$112,222	(\$77,989)
0128	SEC ALLOC-ITC - HRJ-10%		(\$57,573)	\$9,815	\$117,790	(\$47,758)
Total For 2	Total For 2550001 2550001 Accum Deferred ITC-Federal:		(\$144,917)	\$19,170	\$230,012	(\$125,747)
2811001 281	2811001 2811001 Acc DFIT-Accel Amort Prop					
533A	TX AMORT POLLUTION CONT EQPT		(\$25,190,958)	\$131,250	\$1,584,930	(\$25,059,708)
Total For 2	Total For 2811001 2811001 Acc DFIT-Accel Amort Prop:	•	(\$25,190,958)	\$131,250	\$1,584,930	(\$25,059,708)
2821001 28	2821001 2821001 Accum Defd FIT-Util Prop					
003H	EXCESS FIT % RATE CHANGE		\$1,146	\$0	\$0	\$1,146
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE		(\$4,813)	\$0	0\$	(\$4,813)
SX-IE00	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA		(\$20,380)	0\$	0\$	(\$20,380)
210A	LIBERALIZED DEPR-REG		(\$95,009)	\$200	\$10,008	(\$94,309)
210A-XS	EXCESS DIT - LIB DEPR - REG		(\$27,192)	\$200	\$2,859	(\$26,992)
220A	CLS LIFE DEPR (ADR)-REG		(\$1)	0\$	0\$	(\$1)
220A-XS	EXCESS DIT - CLADR DEPR - REG		\$5,879	0\$	\$0	\$5,879
230A	ACRS BENEFIT NORMALIZED		(\$149,406,617)	(\$1,039,150)	(\$14,296,130)	(\$150,445,767)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL		(\$67,045)	\$173	\$10,182	(\$66,872)
230E	SEC 481 - LEAD/LAG TAX DEPREC		(\$536,703)	\$0	\$0	(\$536,703)
2301	CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD		(\$4,733)	\$180	\$547	(\$4,553)
2307	RELOCATION CST-SECTION 481(a)-CHANGE IN METHD		(\$42,933)	\$2	\$6,038	(\$42,931)
230K	PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		(\$51,247)	2887	\$16,311	(\$50,360)
230X	R & D DEDUCTION - SEC 174		(\$1,130,873)	\$0	(\$615,708)	(\$1,130,873)
232A	ACRS NORM-HRJ		(\$5,893,573)	\$17,150	\$196,479	(\$5,876,423)
232A-XS	EXCESS DIT - ACRS NORM HRJ REV		(\$492,644)	\$1,439	\$16,494	(\$491,205)
280H	BK PLANT IN SERVICE - SFAS 143 - ARO		(\$1,450,479)	(\$15,492)	(\$183,595)	(\$1,465,972)
295A	GAIN/LOSS ON ACRS/MACRS PROPERTY		(\$32,987,214)	0\$	(\$3,397,168)	(\$32,987,214)
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Balances By GL Account Account Balance Report - B/S 2013 Actuals w/ State Tax Data Kentucky Power Corp Consol For the Month of: December

M Description				Darambar	- Industrial
		From Company December	December	December	December
PowerTax 5	PowerTax Subledger DIT				
282100128	2821001 2821001 Accum Defd FIT-Util Prop				
295A-EFB	EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY	\$9,143,136	36 \$252,056	\$1,156,197	\$9,395,192
295C	GAIN/LOSS-ACRS/MACRS-BK/TX UNIT PROP	\$2,357,710		\$0 (\$216,067)	\$2,357,710
320A	ABFUDC	(\$7,211,665)	65) (\$13,165)	5) (\$332,756)	(\$7,224,830)
320A-EFB	EFB - ABFUDC (TC)	\$3,333,058	158 \$13,945	\$203,080	\$3,347,003
3201	ABFUDC-HRJ POST IN-SERV	(\$357,446)		0\$ 0\$	(\$357,446)
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	\$215,956	156 \$621	57,447	\$216,577
3200	ABFUDC-HRJ	(\$10,959,058)		0\$ 0\$	(\$10,959,058)
320J-EFB	EFB - ABFUDC - HRJ (TC)	\$10,953,038	38 \$6,020	\$72,249	\$10,959,058
350A	TXS CAPD	(\$1,927,250)		0\$ 0\$	(\$1,927,250)
350A-EFB	EFB - TXS CAPD (TC)	\$1,916,880	80,1\$	\$13,178	\$1,917,978
360A	PENS CAPD	(\$258,424)		0\$ 0\$	(\$258,424)
360A-EFB	EFB - PENS CAPD (TC)	\$258,285	585	37 \$1,168	\$258,382
360	SEC 481 PENS/OPEB ADJUSTMENT	(\$1,060)	51,077	77 \$1,366	\$17
370A	SAV PLAN CAPD	(\$122,531)		0\$ 0\$	(\$122,531)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	\$120,982	982 \$119	\$1,414	\$121,101
532A	PERCENT REPAIR ALLOWANCE	(\$20,380,374)		0\$ 0\$	(\$20,380,374)
532A-EFB	EFB - PERCENT REPAIR ALLOW	\$14,008,842	345,640	\$547,765	\$14,054,482
532C	BOOK/TAX UNIT OF PROPERTY ADJ	(\$6,306,811)	11) \$664,653	(\$1,503,998)	(\$5,642,158)
532D	BK/TX UNIT OF PROPERTY ADJ-SEC 481 ADJ	(\$17,736,802)	02) \$58,450	\$1,419,679	(\$17,678,352)
534A	CAPITALIZED RELOCATION COSTS	(\$388,393)		\$0 (\$64,791)	(\$388,393)
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	\$73,157	157 \$4,144	\$14,028	\$77,301
711R	CAPITALIZED LEASES - A/C 1011 ASSETS	(\$164,485)		0\$ 0\$	(\$164,485)
Total For 2	Total For 2821001 2821001 Accum Defd FiT-Util Prop:	(\$215,637,685)	85) \$845	(\$16,913,723)	(\$215,636,840)
2823001 28	2823001 2823001 Acc Def FIT-FAS 109 F/T				
007A	COMPOSITE SFAS 109 PROP A/C 282	(\$29,712,242)		\$0 (\$1,637,461)	(\$29,712,242)
230K	PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		(0\$) 0\$	(0\$)	(0\$)
280A	EXCESS TX VS S/L BK DEPR	\$32,651,209	209 \$586,600	\$4,701,879	\$33,237,809
280H	BK PLANT IN SERVICE - SFAS 143 - ARO		\$0\$	0\$ 0\$	\$0
295A-EFB	EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY	(\$9,143,136)	36) (\$252,056)	(\$1,156,197)	(\$9,395,192)
310A	AOFUDC	(\$2,570,167)	67) (\$16,616)	6) (\$478,310)	(\$2,586,783)
310D	AOFUDC-HRJ POST IN-SERV	\$39,443	43 \$331	31 \$3,977	\$39,774
3204			9)	(60)	Ca

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Balances By GL Account
Account Balance Report - B/S
2013 Actuals w/ State Tax Data
Kentucky Power Corp Consol
For the Month of: December

M Description	tion	From Company December	December	December	December
PowerTax S	PowerTax Subjecter DIT				
2823001 28:	2823001 2823001 Acc Def FIT-FAS 109 F/T				
320A-EFB	EFB - ABFUDC (TC)	(\$3,333,058)	(\$13,945)	(\$203,080)	(\$3,347,003)
3201	ABFUDC-HRJ POST IN-SERV	\$76,511	\$643	\$7,715	\$77,154
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)	(\$215,956)	(\$621)	(\$7,447)	(\$216,577)
320J-EFB	EFB - ABFUDC - HRJ (TC)	(\$10,953,038)	(\$6,020)	(\$72,249)	(\$10,959,058)
350A-EFB	EFB - TXS CAPD (TC)	(\$1,916,880)	(\$1,098)	(\$13,178)	(\$1,917,978)
360A-EFB	EFB - PENS CAPD (TC)	(\$258,285)	(26\$)	(\$1,168)	(\$258,382)
3607	SEC 481 PENS/OPEB ADJUSTMENT	0\$	(0\$)	(0\$)	(0\$)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)	(\$120,982)	(\$119)	(\$1,414)	(\$121,101)
3807	INT EXP CAPITALIZED FOR TAX	0\$	(0\$)	\$0	(0\$)
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)	\$3,488,367	\$20,695	\$324,832	\$3,509,062
390A	CIAC - BOOK RECEIPTS	(0\$)	\$0	\$0	(0\$)
532A-EFB	EFB - PERCENT REPAIR ALLOW	(\$14,008,842)	(\$45,640)	(\$547,765)	(\$14,054,482)
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS	(\$73,157)	(\$4,144)	(\$14,028)	(\$77,301)
562E	DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET	0\$	0\$	\$0	0\$
910K	REMOVAL CST	(\$20,140,252)	(\$141,050)	(\$2,557,172)	(\$20,281,302)
Total For 2	Total For 2823001 2823001 Acc Def FIT-FAS 109 F/T:	(\$56,190,464)	\$126,863	(\$1,651,066)	(\$56,063,601)
2824001 28:	2824001 2824001 Acc Def FIT-FAS 109 Excess				
003H-XS	EXCESS DIT - EXCESS FIT % RATE CHANGE	\$4,813	\$0	\$0	\$4,813
SX-IE00	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA	\$20,380	0\$	\$0	\$20,380
210A-XS	EXCESS DIT - LIB DEPR - REG	\$27,192	(\$200)	(\$2,859)	\$26,992
220A-XS	EXCESS DIT - CLADR DEPR - REG	(\$5,879)	0\$	0\$	(\$2,879)
230A-XS	EXCESS DIT - ACRS NORM REVERSAL	\$67,045	(\$173)	(\$10,182)	\$66,872
232A-XS	EXCESS DIT - ACRS NORM HRJ REV	\$492,644	(\$1,439)	(\$16,494)	\$491,205
Total For 2	Total For 2824001 2824001 Acc Def FIT-FAS 109 Excess:	\$606,195	(\$1,812)	(\$29,535)	\$604,383
2831001 28	2831001 2831001 Accum Deferred FIT-Other				
411A	DEFD FUEL CUR SET UP A/C 283	(\$1,734,936)	\$143,486	\$286,189	(\$1,591,450)
411B	DEFD FUEL ACC REVS A/C 283	(\$299,853)	\$0	\$498,295	(\$299,853)
411C	DEFD FUEL REG ADJ A/C 283	(\$1,659,607)	\$0	0\$	(\$1,659,607)
575E	MTM BK GAIN-A/L-TAX DEFL	(\$2,297,552)	\$113,310	\$1,327,389	(\$2,184,242)
576E	MARK & SPREAD-DEFL-283-A/L	\$118,658	\$8,826	\$115,002	\$127,484
605C	ACCRUED BK PENSION COSTS - SFAS 158	\$15,493,197	(\$4,110,197)	(\$5,294,497)	\$11,383,000
615R	REG ASSET-DEFERRED RTO COSTS	(\$229,492)	\$6,192	\$65,822	(\$223,301)

Balances By GL Account Account Balance Report - B/S 2013 Actuals w/ State Tax Data Kentucky Power Corp Consol For the Month of: December

M Description		From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
PowerTax Subledger DIT	ger DIT					
2831001 2831001	2831001 2831001 Accum Deferred FIT-Other					
632U BK	BK DEFL-DEMAND SIDE MNGMT EXP		(\$287,828)	(\$31,987)	\$236,448	(\$319,815)
638A BOO	BOOK > TAX BASIS - EMA-A/C 283		(\$2,858,601)	(\$2,789,378)	(\$1,831,319)	(\$5,647,978)
639Q DEF	DEFD TX GAIN-INTERCO SALE-EMA		\$20,417	0\$	\$0	\$20,417
640K DEF	DEFD TAX GAIN-EPA AUCTION		(0\$)	0\$	\$0	(20)
661R REC	REG ASSET-SFAS 158 - PENSIONS		(\$15,493,197)	\$4,110,197	\$5,294,497	(\$11,383,000)
661S REC	REG ASSET-SFAS 158 - SERP		\$45,983	\$1,307	\$1,513	\$47,290
661T REC	REG ASSET-SFAS 158 - OPEB		(\$1,673,578)	\$4,460,135	\$4,371,707	\$2,786,557
664V REC	REG ASSET-NET CCS FEED STUDY COSTS		(\$305,500)	0\$	80	(\$305,500)
7110 BOC	BOOK LEASES CAPITALIZED FOR TAX		(\$377,221)	(\$66,115)	(\$106,798)	(\$443,336)
712K CAF	CAPITALIZED SOFTWARE COST-BOOK		(\$1,951,480)	(\$3,610)	(\$144,029)	(\$1,955,090)
900A LOS	LOSS ON REACQUIRED DEBT		(\$223,763)	\$981	\$11,777	(\$222,782)
906Z SFA	SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET		(\$840,305)	\$6,318	(\$833,987)	(\$833,987)
913Y BK	BK DEFL - MERGER COSTS		0\$	\$0	80	20
914K REC	REG ASSET-ACCRUED SFAS 112		(\$1,571,843)	(\$13,576)	\$244,981	(\$1,585,419)
Total For 283100	Total For 2831001 2831001 Accum Deferred FIT-Other:		(\$16,126,501)	\$1,835,890	\$4,242,991	(\$14,290,611)
2832001 2832001	2832001 2832001 Accum Defd FIT-Other I&D					
639O BOO	BOOK > TAX BASIS EMA - 283 (B/L)		(\$113,542)	\$0	\$0	(\$113,542)
660Z REC	REG ASSET-DEFERRED EQUITY CARRYING CHGS		\$30,533	(\$654)	(\$7,811)	\$29,879
Total For 283200	Total For 2832001 2832001 Accum Defd FIT-Other I&D:	'	(\$83,009)	(\$654)	(\$7,811)	(\$83,663)
2833001 2833001	2833001 2833001 Acc Defd FIT-FAS 109 F/T					
007A COI	COMPOSITE SFAS 109 PROP A/C 282		(\$15,998,900)	0\$	(\$881,710)	(\$15,998,900)
280A EXC	EXCESS TX VS S/L BK DEPR		\$17,581,420	\$315,862	\$2,531,781	\$17,897,282
280H BK	BK PLANT IN SERVICE - SFAS 143 - ARO		0\$	(0\$)	(0\$)	\$0
295A-EFB EFE	EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY		(\$4,923,227)	(\$135,722)	(\$622,568)	(\$5,058,949)
310A AOF	AOFUDC		(\$1,383,936)	(\$8,947)	(\$257,552)	(\$1,392,883)
310D AOF	AOFUDC-HRJ POST IN-SERV		\$21,238	\$178	\$2,142	\$21,417
320A ABF	ABFUDC		\$0	0\$	\$0	0\$
320A-EFB EFE	EFB - ABFUDC (TC)		(\$1,794,723)	(\$7,509)	(\$109,351)	(\$1,802,232)
320I ABF	ABFUDC-HRJ POST IN-SERV		\$41,198	\$346	\$4,154	\$41,544
3201-EFB EFE	EFB - ABFUDC - HRJ POST IN SERV (TC)		(\$116,284)	(\$334)	(\$4,010)	(\$116,619)
320J-EFB EFE	EFB - ABFUDC - HRJ (TC)		(\$5,897,789)	(\$3,242)	(\$38,903)	(\$5,901,031)
350A-EFB EFE	EFB - TXS CAPD (TC)		(\$1,032,166)	(\$591)	(\$2,096)	(\$1,032,757)
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Balances By GL Account Account Balance Report - B/S 2013 Actuals w/ State Tax Data Kentucky Power Corp Consol For the Month of: December

M Docorintion	ion	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
di pesa ili						
2833001 283	Power lax Subjected DI					
360A-EFB	EFB - PENS CAPD (TC)		(\$139,077)	(\$52)	(\$629)	(\$139,129)
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)		(\$65,144)	(\$64)	(\$762)	(\$65,208)
3807	INT EXP CAPITALIZED FOR TAX		(0\$)	\$0	80	(0\$)
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)		\$1,878,352	\$11,143	\$174,910	\$1,889,495
390A	CIAC - BOOK RECEIPTS		(0\$)	\$0	0\$	(0\$)
390F	CUST ADV INC FOR TAX		\$0	0\$	0\$	\$0
520A	PROVS POSS REV REFDS-A/L		(0\$)	0\$	\$0	(0\$)
532A-EFB	EFB - PERCENT REPAIR ALLOW		(\$7,543,222)	(\$24,575)	(\$294,951)	(\$2,567,798)
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS		(\$39,392)	(\$2,231)	(\$7,553)	(\$41,623)
562E	DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET		0\$	\$0	0\$	0\$
602A	PROV WORKER'S COMP		0\$	\$0	\$0	0\$
605B	ACCRUED BK PENSION EXPENSE		0\$	0\$	\$0	0\$
605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		(0\$)	0\$	0\$	(0\$)
1909	ACCRD BK SUP. SAVINGS PLAN EXP		(0\$)	0\$	\$0	(0\$)
605.1	EMPLOYER SAVINGS PLAN MATCH		0\$	0\$	0\$	\$0
611G	DEFD COMPENSATION-BOOK EXPENSE		(0\$)	0\$	\$0	(0\$)
612Y	ACCRD COMPANYWIDE INCENTY PLAN		(0\$)	0\$	(20)	(0\$)
613Y	ACCRUED BK SEVERANCE BENEFITS		(0\$)	0\$	\$0	(0\$)
615R	REG ASSET-DEFERRED RTO COSTS		(0\$)	0\$	0\$	0\$
625B	STATE MITIGATION PROGRAMS		0\$	0\$	\$0	0\$
6411	ADVANCE RENTAL INC (CUR MO)		(0\$)	0\$	0\$	(0\$)
652G	REG LIAB-UNREAL MTM GAIN-DEFL		\$0	(\$0)	(0\$)	\$0
712K	CAPITALIZED SOFTWARE COST-BOOK		(0\$)	0\$	\$0	(0\$)
900A	LOSS ON REACQUIRED DEBT		(0\$)	0\$	\$0	(0\$)
906A	ACCRD SFAS 106 PST RETIRE EXP		(0\$)	(0\$)	(0\$)	(0\$)
306K	ACCRD SFAS 112 PST EMPLOY BEN		\$0	0\$	\$0	\$0
906P	ACCRD BOOK ARO EXPENSE - SFAS 143		\$0	(0\$)	0\$	(0\$)
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)	3	(\$3,308)	\$0	\$906,496	(\$3,308)
910K	REMOVAL CST		(\$10,844,751)	(\$75,950)	(\$1,376,939)	(\$10,920,701)
913D	CHARITABLE CONTRIBUTION CARRYFRWD		\$0	(0\$)	(0\$)	(0\$)
914A	SFAS 109 - DEFD SIT LIABILITY		\$8,210,693	\$83,358	\$313,706	\$8,294,051
914B	REG ASSET-SFAS 109 DSIT LIAB		(\$23,459,123)	(\$238,167)	(\$896,302)	(\$23,697,290)

Balances By GL Account
Account Balance Report - B/S
2013 Actuals w/ State Tax Data
Kentucky Power Corp Consol
For the Month of: December

		Beg Balance For	Activity For	YTD Ending	End Balance For
M Description	From Company	December	December	December	December
PowerTax Subledger DIT					
2833001 2833001 Acc Defd FIT-FAS 109 F/T					
914K REG ASSET-ACCRUED SFAS 112		(0\$)	0\$	\$0	(0\$)
Total For 2833001 2833001 Acc Defd FIT-FAS 109 F/T:		(\$45,508,142)	(\$86,497)	(\$565,136)	(\$45,594,640)
2833002 2833002 Acc Defd SIT-FAS 109 F/T					
914A-DSIT DSIT ENTRY-FLOW-THROUGH		(\$43,566,942)	(\$442,310)	(\$1,664,561)	(\$44,009,252)
Total For 2833002 2833002 Acc Defd SIT-FAS 109 F/T:		(\$43,566,942)	(\$442,310)	(\$1,664,561)	(\$44,009,252)
Total For PowerTax Subledger DIT:		(\$362,704,949)	(\$3,172,396)	(\$8,527,954)	(\$365,877,345)

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Balances By GL Account Account Balance Report - B/S 2013 Actuals w/ State Tax Data Kentucky Power Corp Consol For the Month of: December

M Description	tion	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
PowerTax St	PowerTax Subledger REG					
1823301 182	1823301 1823301 SFAS 109 Flow-Thru DFIT					
007A	COMPOSITE SFAS 109 PROP A/C 282		\$45,711,142	0\$	\$2,519,171	\$45,711,142
230K	PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR		\$0	\$0	\$0	\$0
280A	EXCESS TX VS S/L BK DEPR		(\$50,232,629)	(\$902,462)	(\$7,233,661)	(\$51,135,091)
280H	BK PLANT IN SERVICE - SFAS 143 - ARO		(0\$)	0\$	\$0	(0\$)
295A-EFB	EFB - GAIN/LOSS ON ACRS/MACRS PROPERTY		\$14,066,363	\$387,778	\$1,778,765	\$14,454,141
310A	AOFUDC		\$3,954,103	\$25,563	\$735,862	\$3,979,666
310D	AOFUDC-HRJ POST IN-SERV		(\$60,681)	(\$510)	(\$6,119)	(\$61,191)
320A	ABFUDC		(0\$)	0\$	\$0	(0\$)
320A-EFB	EFB - ABFUDC (TC)		\$5,127,781	\$21,454	\$312,431	\$5,149,235
3201	ABFUDC-HRJ POST IN-SERV		(\$117,709)	(686\$)	(\$11,870)	(\$118,698)
320I-EFB	EFB - ABFUDC - HRJ POST IN SERV (TC)		\$332,241	\$955	\$11,458	\$333,196
320J-EFB	EFB - ABFUDC - HRJ (TC)		\$16,850,827	\$9,262	\$111,153	\$16,860,089
350A-EFB	EFB - TXS CAPD (TC)		\$2,949,046	\$1,689	\$20,274	\$2,950,736
360A-EFB	EFB - PENS CAPD (TC)		\$397,362	\$149	\$1,796	\$397,511
360.1	SEC 481 PENS/OPEB ADJUSTMENT		0\$	0\$	\$0	0\$
370A-EFB	EFB - SAVINGS PLAN CAPD (TC)		\$186,126	\$183	\$2,176	\$186,309
3807	INT EXP CAPITALIZED FOR TAX		0\$	\$0	0\$	0\$
380J-EFB	EFB - INT EXP CAPD FOR TAX (TC)		(\$5,366,719)	(\$31,838)	(\$499,742)	(\$5,398,557)
390A	CIAC - BOOK RECEIPTS		0\$	0\$	0\$	0\$
390F	CUST ADV INC FOR TAX		(0\$)	0\$	0\$	(0\$)
520A	PROVS POSS REV REFDS-A/L		\$0	0\$	0\$	0\$
532A-EFB	EFB - PERCENT REPAIR ALLOW		\$21,552,064	\$70,215	\$842,716	\$21,622,279
534A-EFB	EFB - CAPITALIZED RELOCATION COSTS		\$112,549	\$6,375	\$21,581	\$118,924
562E	DEFD TAX GAIN-FIBER OPTIC LINE - REG ASSET		(1\$)	0\$	\$0	(13)
602A	PROV WORKER'S COMP		(0\$)	(0\$)	0\$	(0\$)
605B	ACCRUED BK PENSION EXPENSE		(0\$)	\$0	0\$	(0\$)
605E	SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN		\$0	0\$	\$0	0\$
605	ACCRD BK SUP. SAVINGS PLAN EXP		\$0	0\$	\$0	\$0
605J	EMPLOYER SAVINGS PLAN MATCH		(0\$)	0\$	\$0	(0\$)
9020	ACCRUED PSI PLAN EXP		(0\$)	0\$	0\$	(0\$)
610A	BK PROV UNCOLL ACCTS - ST		\$0	\$0	\$0	\$0
611G	DEFD COMPENSATION-BOOK EXPENSE		\$0	0\$	0\$	\$0
612Y	ACCRD COMPANYWIDE INCENTY PLAN		0\$	\$0	\$0	\$0

Balances By GL Account
Account Balance Report - B/S
2013 Actuals w/ State Tax Data
Kentucky Power Corp Consol
For the Month of: December

M Description	tion	From Company	Beg Balance For December	Activity For December	YTD Ending December	End Balance For December
PowerTax 5	PowerTax Subledger REG					
1823301 18	1823301 1823301 SFAS 109 Flow-Thru DFIT					
613E	ACCRUED BOOK VACATION PAY		80	\$0	80	0\$
613Y	ACCRUED BK SEVERANCE BENEFITS		0\$	0\$	\$0	\$0
615R	REG ASSET-DEFERRED RTO COSTS		0\$	(0\$)	(0\$)	\$0
625A	FEDERAL MITIGATION PROGRAMS		(0\$)	\$0	80	(0\$)
625B	STATE MITIGATION PROGRAMS		(0\$)	\$0	\$0	(0\$)
6411	ADVANCE RENTAL INC (CUR MO)		\$0	\$0	\$0	\$0
652G	REG LIAB-UNREAL MTM GAIN-DEFL		(0\$)	\$0	0\$	(0\$)
712K	CAPITALIZED SOFTWARE COST-BOOK		\$0	80	0\$	0\$
900A	LOSS ON REACQUIRED DEBT		\$0	0\$	\$0	0\$
906A	ACCRD SFAS 106 PST RETIRE EXP		\$0	\$0	\$0	0\$
3906	ACCRD SFAS 112 PST EMPLOY BEN		(0\$)	\$0	0\$	(0\$)
906P	ACCRD BOOK ARO EXPENSE - SFAS 143		\$0	\$0	\$0	0\$
907A	REG ASSET-MEDICARE SUBSIDY-FLOW-THRU-(PPACA)		\$9,453	\$0	(\$2,589,988)	\$9,453
910K	REMOVAL CST		\$30,985,002	\$217,000	\$3,934,111	\$31,202,002
913D	CHARITABLE CONTRIBUTION CARRYFRWD		0\$	(0\$)	\$0	\$0
914A	SFAS 109 - DEFD SIT LIABILITY		(\$23,459,123)	(\$238,167)	(\$896,302)	(\$23,697,290)
914B	REG ASSET-SFAS 109 DSIT LIAB		\$23,459,123	\$238,167	\$896,302	\$23,697,290
914K	REG ASSET-ACCRUED SFAS 112		\$0	(0\$)	\$0	\$0
940X	IRS CAPITALIZATION ADJUSTMENT		(0\$)	0\$	(0\$)	(0\$)
Total For 1	Total For 1823301 1823301 SFAS 109 Flow-Thru DFIT:	'	\$86,456,321	(\$195,174)	(\$49,886)	\$86,261,146
1823302 18	1823302 1823302 SFAS 109 Flow-Thru DSIT					
914A-DSIT	914A-DSIT DSIT ENTRY-FLOW-THROUGH		\$43,566,942	\$442,310	\$1,664,561	\$44,009,252
Total For 1	Total For 1823302 1823302 SFAS 109 Flow-Thru DSIT:	'	\$43,566,942	\$442,310	\$1,664,561	\$44,009,252
2543001 25	2543001 2543001 SFAS 109 Flow-Thru DFIT	_		8		
012A	SEC ALLOC-ITC-10%		(\$47,032)	\$5,037	\$60,427	(\$41,994)
012S	SEC ALLOC-ITC - HRJ-10%	'	(\$31,001)	\$5,285	\$63,425	(\$25,716)
Total For 2	Total For 2543001 2543001 SFAS 109 Flow-Thru DFIT:	'	(\$78,032)	\$10,322	\$123,852	(\$67,710)
2544001 25	2544001 2544001 SFAS 109 Excess DFIT					
SX-HE00	EXCESS DIT - EXCESS FIT % RATE CHANGE		(\$7,405)	\$0	0\$	(\$7,405)
SX-IE00	EXCESS DIT - EXCESS L/T DFIT TX RES-TRA		(\$31,354)	\$0	\$0	(\$31,354)
210A-XS	EXCESS DIT - LIB DEPR - REG		(\$41,834)	\$308	\$4,398	(\$41,526)
220A-XS	EXCESS DIT - CLADR DEPR - REG		\$9,045	0\$	0\$	\$9,045
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Rpt # Tax Accrual - 51040A

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Balances By GL Account	Account Balance Report - B/S	2013 Actuals w/ State Tax Data	Kentucky Power Corp Consol	For the Month of: December

		Beg Balance For	Activity For	YTD Ending	End Balance For
M Description	From Company	December	December	December	December
PowerTax Subledger REG					
2544001 2544001 SFAS 109 Excess DFIT					
230A-XS EXCESS DIT - ACRS NORM REVERSAL		(\$103,146)	\$266	\$15,665	(\$102,880)
232A-XS EXCESS DIT - ACRS NORM HRJ REV		(\$757,914)	\$2,214	\$25,375	(\$755,700)
		(\$932,608)	\$2,788	\$45,438	(\$929,820)
Total For PowerTax Subledger REG:		\$129,012,623	\$260,246	\$1,783,966	\$129,272,868
Total For Kentucky Power Corp Consol:		(\$233,692,326)	(\$2,912,150)	(\$6,743,988)	(\$236,604,476)