<table>
<thead>
<tr>
<th>BU No-Name</th>
<th>Tax Authority</th>
<th>Tax Type</th>
<th>Time Period</th>
<th>Tax Form</th>
<th>Filed By</th>
<th>Date Filed</th>
<th>Refund Amt Requested</th>
<th>Journal ID and Date</th>
<th>Date Received</th>
<th>Refund Amount Received</th>
<th>Check Rec’d By</th>
<th>PS Billing - Invoice No.</th>
<th>Reason for Refund and Additional Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>110 - KYP CO</td>
<td>KY</td>
<td>UGRLT</td>
<td>Jul-13</td>
<td>UGRLT</td>
<td>JAS</td>
<td>09/17/13</td>
<td>$33,891.27</td>
<td>11/08/13</td>
<td>$33,891.27</td>
<td>BSB</td>
<td>110-20826751</td>
<td>110-20826751</td>
<td>Refund due to credit on AK Steel August bill after presenting an energy direct pay beginning with 7/1/13.</td>
</tr>
</tbody>
</table>
Jacob A Samblanet

From: Jacob A Samblanet
Sent: Tuesday, September 17, 2013 3:39 PM
To: 'bethany.couch@ky.gov'
Subject: July 2013 KY UGRLT Amended Return

Bethany,

Per our conversation on 9/5/13, I have filed an amended UGRLT return for July 2013. The reason for the amended return was due to AK Steel supplying their energy direct pay effective 7/1/13 after their July electric bill was processed. The customer was credited the July UGRLT tax on their August bill, which created a credit for Fairview Board of education. As you requested, I filed August 2013 without the credit and amended the July return.

Please approve and process our refund of $33,891.27.

If you should have any questions, please let me know.

Thanks,

Jake Samblanet

American Electric Power
State & Local Taxes
PH: 330.438.7065
Fax: 330.438.7326
<table>
<thead>
<tr>
<th>Breakdown for July 2013 Amended Return</th>
<th>KY UGRLT</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Gross Receipts</strong></td>
<td>Originally Filed</td>
</tr>
<tr>
<td></td>
<td>43,415,852.58</td>
</tr>
<tr>
<td><strong>Energy Direct Pay Receipts</strong></td>
<td>11,989,342.62</td>
</tr>
<tr>
<td><strong>GR subject to tax</strong></td>
<td>31,426,510.06</td>
</tr>
<tr>
<td><strong>Tax Due</strong></td>
<td>942,989.63</td>
</tr>
<tr>
<td><strong>Fairview Ind</strong></td>
<td>1,910,692.33</td>
</tr>
<tr>
<td><strong>Tax</strong></td>
<td>57,326.77</td>
</tr>
</tbody>
</table>

Will amend July 2013 return and reduce original amount by the credit given to AK Steel.
<table>
<thead>
<tr>
<th>Bill Acct Nb</th>
<th>School District Name</th>
<th>Tax Dist</th>
<th>Revn Sorc Cd</th>
<th>Sales of ELE Amt</th>
<th>County School Tax</th>
<th>County School Tax Base</th>
<th>Revenue Based Tax</th>
<th>Exempt Basis Amt</th>
<th>Basis Amt</th>
<th>Page</th>
<th>Amt</th>
</tr>
</thead>
<tbody>
<tr>
<td>0315000061</td>
<td>201300 TXSCH</td>
<td>-</td>
<td>(33,891.27)</td>
<td>(1,121,708.91)</td>
<td>(33,891.27)</td>
<td>2,188,674.63</td>
<td>(1,128,708.91)</td>
<td>(33,891.27)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Per Bethany Couch @ KY Dept of Revenue - file amended return for July reducing Gross receipts and tax by the credit amount.
**Utility Gross Receipts License Tax (UGRLT)**

**Tax Return Summary**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Gross Receipts</td>
<td>$43,415,852.58</td>
</tr>
<tr>
<td>Prepaid Calling Services</td>
<td></td>
</tr>
<tr>
<td>Interstate Telephone Services</td>
<td></td>
</tr>
<tr>
<td>Internet Access</td>
<td></td>
</tr>
<tr>
<td>Services Resold</td>
<td></td>
</tr>
<tr>
<td>Federal and State Taxes</td>
<td></td>
</tr>
<tr>
<td>Energy Direct Pay Receipts</td>
<td>$13,119,051.52</td>
</tr>
<tr>
<td>Total Deductions</td>
<td>$13,119,051.52</td>
</tr>
<tr>
<td>Gross Receipts Subject to Tax</td>
<td>$30,296,801.06</td>
</tr>
<tr>
<td>Consumer Purchases</td>
<td>$0.00</td>
</tr>
<tr>
<td>EDP Account Holder Purchases</td>
<td>$0.00</td>
</tr>
<tr>
<td>Total Tax Due</td>
<td>$908,798.36</td>
</tr>
</tbody>
</table>

**Account Number:** 000001047  
**Tax Period:** 07/01 - 07/31/2013  
**Due Date:** 8/20/2013

**Amended/Office Adjustment Reason:** Required to file amended return due to customer obtaining energy direct pay beginning 7/1/13.
# Utility Gross Receipts License Tax (UGRLT)

## Allocation Schedule

<table>
<thead>
<tr>
<th>Code</th>
<th>District Name</th>
<th>Gross Receipts</th>
<th>Consumer Purchases</th>
<th>EDP Amount</th>
<th>Tax Rate</th>
<th>Tax Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>012</td>
<td>ASHLAND IND. / Utility</td>
<td>2,730,179.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>81,905.38</td>
</tr>
<tr>
<td>045</td>
<td>BOYD CO. / Utility</td>
<td>2,819,113.61</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>84,573.41</td>
</tr>
<tr>
<td>061</td>
<td>BREATHITT CO. / Utility</td>
<td>692,092.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>20,762.76</td>
</tr>
<tr>
<td>105</td>
<td>CARTER CO. / Utility</td>
<td>1,272,591.67</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>38,177.73</td>
</tr>
<tr>
<td>125</td>
<td>CLAY CO. / Utility</td>
<td>2,798.67</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>83.95</td>
</tr>
<tr>
<td>162</td>
<td>FAIRVIEW IND. / Utility</td>
<td>781,183.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>23,435.50</td>
</tr>
<tr>
<td>246</td>
<td>HUNTER IND. / Utility</td>
<td>698,803.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>20,964.09</td>
</tr>
<tr>
<td>272</td>
<td>JACKSON IND. / Utility</td>
<td>168,222.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>5,046.67</td>
</tr>
<tr>
<td>276</td>
<td>JENKINS IND. / Utility</td>
<td>344,377.67</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>10,331.33</td>
</tr>
<tr>
<td>285</td>
<td>JOHNSON CO. / Utility</td>
<td>698,178.67</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>20,945.36</td>
</tr>
<tr>
<td>295</td>
<td>KNOX CO. / Utility</td>
<td>1,361,283.67</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>40,838.51</td>
</tr>
<tr>
<td>315</td>
<td>LAWRENCE CO. / Utility</td>
<td>1,275,462.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>38,263.87</td>
</tr>
<tr>
<td>325</td>
<td>LESLIE CO. / Utility</td>
<td>994,138.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>29,824.14</td>
</tr>
<tr>
<td>331</td>
<td>LETCHER CO. / Utility</td>
<td>1,694,677.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>50,840.32</td>
</tr>
<tr>
<td>335</td>
<td>LEWIS CO. / Utility</td>
<td>21,134.40</td>
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<td>0.00</td>
<td>0.0250</td>
<td>528.36</td>
</tr>
<tr>
<td>371</td>
<td>MACOPIN CO. / Utility</td>
<td>539,875.67</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>16,196.30</td>
</tr>
<tr>
<td>385</td>
<td>MARTIN CO. / Utility</td>
<td>1,142,855.37</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>34,285.66</td>
</tr>
<tr>
<td>441</td>
<td>MORGAN CO. / Utility</td>
<td>197,193.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>5,915.80</td>
</tr>
<tr>
<td>477</td>
<td>PERRYVILLE IND. / Utility</td>
<td>751,460.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>22,543.80</td>
</tr>
<tr>
<td>484</td>
<td>PERRY CO. / Utility</td>
<td>2,873,437.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>86,203.12</td>
</tr>
<tr>
<td>491</td>
<td>SIKE CO. / Utility</td>
<td>6,499,016.67</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>194,970.50</td>
</tr>
<tr>
<td>492</td>
<td>FINKSVILLE IND. / Utility</td>
<td>1,345,771.33</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>40,373.14</td>
</tr>
<tr>
<td>515</td>
<td>ROWAN CO. / Utility</td>
<td>118,234.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>3,547.02</td>
</tr>
<tr>
<td>522</td>
<td>RUSSELL IND. / Utility</td>
<td>1,274,720.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.0300</td>
<td>38,241.60</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>30,296,001.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>908,798.36</td>
</tr>
</tbody>
</table>

**Account Number:** 000001047

**Account Name:** KENTUCKY POWER CO

**Tax Period:** 07/01/2013-07/31/2013

**Due Date:** 08/20/2013
Utility Gross Receipts License Tax (UGRLT)

Payment Summary

Account Number: 000001047  
Account Name: KENTUCKY POWER CO  
Tax Period: 07/01/2013 - 07/31/2013  
Due Date: 08/20/2013

Total Amount Due $908,798.36

Note: DO NOT SUBMIT PAYMENT WITH THIS RETURN
After the amended return has been processed, you will receive a notice for any additional tax due plus applicable penalties and interest or a refund if an overpayment is calculated.

Payment Options:
E-PAY — Link to the E-PAY System from this screen to initiate either an E-CHECK payment or a CREDIT CARD payment of the Total Amount Due.

ELECTRONIC FUNDS TRANSFER (EFT) — Contact your bank or financial institution to initiate an ACH CREDIT TRANSACTION for payment of the Total Amount Due. Pre-approval is required for this payment option; contact DOR.WebResponseUtilityGrossReceiptsLicenseTax@ky.gov.

Payments credited to the account $0.00
Tax: $0.00
Interest:
Penalties:
Fee:
Overpayment:

Note: All payments received may not be reflected above. Allow 5-10 working days for payments to be processed.