AG-172. OH CAT

Ohio Commercial Activity Tax Refunds were received in 2013, 2016, and 2017. The refunds were the result of amended returns filed for the periods of 4th quarter 2008 through 1st quarter 2012 and 1st quarter 2014. The amended returns and refund requests were filed between 2013 and 2015. The Ohio Department of Revenue conducted a thorough review of our refund requests and eventually issued refunds. The prior period refund received during the test period was correctly **excluded** from the rate case.

Please see the schedule below for the timing and amount of the refunds. Please note that there were multiple business units involved in these refunds. The total amount received is identified in 3rd and 4th columns, and the portion recorded for Kentucky Power is identified in the 5th and 6th columns. The refund received during the test period for KPCO has been outlined in red. The tax portion of these refunds was recorded to account 4081006XX, and the interest received was recorded to 4190002.

Period	Date Received	T	tal AEP Inc. ax Refund 081006XX	Total AEP Inc. Interest Received 4190002	Та	KPCO Portion x Refund BU 117 81006XX	KPCO Portion Interest Received BU 117 4190002
2008Q4	8/21/2013	\$	173,934	\$ 30,107	\$	12,336	\$ 2,135
2009Q1	8/21/2013	\$	86,943	\$ 13,978	\$	12,850	\$ 1,672
2009Q2	8/21/2013	\$	200,154	\$ 29,683	\$	13,897	\$ 2,061
2009Q3	11/4/2016	\$	1,112,338	\$ 226,239	\$	78,776	\$ 16,022
2009Q4	, ,	'	, ,			-,	, -,-
2010Q1							
2010Q2							
2010Q3							
2010Q4							
2011Q1	3/29/2017	\$	6,323,748	\$ -	\$	385,961	\$ -
2011Q2	3/29/2017	۲	0,323,740	- -	ڔ	363,301	- ب
2011Q3							
2011Q4							
2012Q1							
2014Q1							
	Total	\$	7,897,117	\$ 300,007	\$	503,820	\$ 21,890
			\$8,19	7,124		\$525,	710

AEP Inc. Total

KPCO Total

KPSC Case No. 2017-00179 AG's First Set of Data Requests Dated: August 14, 2017 Item No. 172 Attachment3 Page 2 of 24

Reason for the Amended Returns

It was discovered that we were inadvertently paying CAT on certain gross receipts related to hedging that qualified for an exemption from the tax. Additionally, upon review, it was determined that certain receipts were incorrectly sourced to Ohio. The accounting group had temporarily sourced sales to Ohio until they had time to record the "by-state" entries. This was merely an accounting convenience, the accounting group had the sourcing detail just needed more time to record the receipts by state. This resulted in us over-reporting the Ohio taxable gross receipts. Amended returns were filed to correct these issues. The exempt hedging transactions as well as the state sourcing adjustments resulted in a refund for BU 117 in the amount of \$78,776 during the test period. The check was received and the refund was booked in November 2016.

Item No. 172

Ohio |

Department of Taxation

Please do not use staples.

*This form is created pursuant to R.C. section 5751.08.

CAT REF Attachment3
Page 3 of 24
Application for
Commercial Activity Tax Refund

CAT account number	FEIN/SSN		
95228963	13-4922640		
Use only UPPERCASE lette Reporting member's name	rs.		
AMERICAN ELECTRIC P	POWER		58.47.1 DANS
Street address (number and stre	valori väätän tiin tiin tiin tiin tavata kendävätä oli vartusei väsmat eivittiin eli eli eli eli eli eli eli s et)	TOTAL CONTROL OF STATE OF THE	som s II
1 RIVERSIDE PLAZA		A TORK TO THE TELES OF THE CONTROL TO SHOW THE PROPERTY OF THE STATE O	
City		State ZIP code	
COLUMBUS	. The septimental and the second seco	OH 43215	
Time period covered by the re	the contraction of the company of the contraction o	and and the second second second second (INTINITY DEFILE). And the common second secon	e Primer de Carlos d Referencias de Carlos de
Total amount of refund claime	ad \$ - 173.	3,934 [₹] ₉₉₀ s	
State full and complete reaso	ns for the above claim. You may at	ttach additional sheets and/or supporting documer	ntation.
HEDGING ACTIVITY IS E PRIMARILY TO PROTEC	EXCLUDED FROM CAT TO TH CT A FINANCIAL POSITION. H	S ERRONEOUSLY INCLUDED IN THE GRO HE EXTENT THE TRANSACTIONS ARE ENT HEDGING ALSO INCLUDES TRANSACTION ITING STANDARDS NUMBER 133.	TERED INTO
	oe filed within four years from the cary registrants; members may no	date of the erroneous payment of the tax. Refund of submit refund requests.	applications may
SIGN HERE (required)			
	riury that I am the taxpaver or the t	taxpayer's authorized agent having knowledge of	the relevant facts in
this matter to file this refund		,	
David	E. Em	02/07/13	
Signature	E Ernst	Date (MM/DD/YY) MANAGER TRANSA	HETIONIAMEN
Name	· • ·	Title	
	yer will be represented in the ma 1), which can be found on the depa	atter by the following individual. Please attach a artment's Web site at tax.ohio.gov.	Declaration of Tax
Your first name	M.I. Last n	name	
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City	The state of the s	State ZIP code	ere en .
Electric contended a probability of the content of	No. 1 County 10, Model (March 10, 2004) And the second of the secon	State ZIP code	error (
City Telephone	in the second of	State ZIP code	annes. È
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Ohio

Department of Taxation

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CAT REFAttachmapt3
Page 4 of 24
Application for
Commercial Activity Tax
Refund

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CAT account number	FEIN/SSN					**************************************
95228963	13-4922640					
Use only UPPERCASE Is Reporting member's name	etters.					
AMERICAN ELECTRIC	CPOWER					
Street address (number and	street)					
1 RIVERSIDE PLAZA						
City			State	ZIP code		
COLUMBUS			ОН	43215		
Time period covered by the	e refund request (MM/DD/YY)	01/01/09		to (MM/DD/YY)	03/31/09	
Total amount of refund cla	imed \$	86,943				
State full and complete rea	asons for the above claim. You	may attach ad	dditional	sheets and/or sup	porting docume	ntation
SEE ATTACHED	W	,			potang doodino	
OLL ATTAOMED						
Note: This application mu	st be filed within four years fro	m the date of	the erro	neous payment of	the tax. Refund	applications may
only be submitted by pri	mary registrants; members r	nay not subn	nit refur	nd requests.		•
SIGN HERE (required)						
I declare under penalty of	perjury that I am the taxpayer	or the taxpaye	er's auth	orized agent having	g knowledge of	the relevant facts in
this matter to file this refur	7.72 Co.			-1 1		
Simohan	PE Ems			05/07/		
Signature DANIEL E ERNST				Date (MM/DD/Y MANAGER - T	•	TAVES
Name				Title	NANDACTIO	Y TAXES
Contact person: The tax	payer will be represented in a R 1), which can be found on th	the matter by	the foll	owing individual. P	Please attach a	Declaration of Tax
Your first name		Last name	2 AAGD 2	site at tax.oriio.gov.		
Tour mat hame	W(.1,	Lastilaille				
Home address (number and s	street)					
						595
City			State	ZIP code		
Telephone	Fax					
Title		E-m	nail			

Please send this application to: Ohio Department of Taxation, CAT Division-CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.



Item No. 172

CAT REFAREQUITOM 1213 Application for Page 5 of 24

Commercial Activity Tax Refund

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Department of Taxation

> Please do not use staples.

CAT	acc	cunt	חנוח	her

FEIN/SSN

95228963

13-4922640

Use only UPPERCASE letters.

Reporting member's name

AMERICAN ELECTRIC POWER

Street address (number and street)

1 RIVERSIDE PLAZA

City

State

ZIP code

COLUMBUS

OH

43215

04/01/09 Time period covered by the refund request (MM/DD/YY)

06/30/09 to (MM/DD/YY)

Total amount of refund claimed

200,154

State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation.

SEE ATTACHED

Note: This application must be filed within four years from the date of the erroneous payment of the tax. Refund applications may only be submitted by primary registrants; members may not submit refund requests.

SIGN HERE (required)

declare under penalty of perjury that I ar	n the taxpayer or the taxpayer	r's authorized agent having knowledge	e of the relevant facts in
his matter to file this refund application.			
(1) -00 5	7	/ / .	
Deniel E. E.	my	05/07/13	

Signature

Date (MM/DD/YY)

DANIEL E ERNST

MANAGER - TRANSACTION TAXES

Name

Contact person: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

Your first name

M.I. Last name

Home address (number and street)

City

State

ZIP code

Telephone

Fax

Title

E-mail

Please send this application to: Ohio Department of Taxation, CAT Division-CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.

*This form is created pursuant to R.C. section 5751.08.



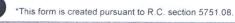
Department of Taxation

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CAT REF Attachment3
Page 6 of 24
Application for
Commercial Activity Tax Refund

CAT account number	FEIN/SSN					
95228963	13-4922640					
Use only UPPERCASE let Reporting member's name	tters.					
AMERICAN ELECTRIC	POWER					
Street address (number and s	treet)					
1 RIVERSIDE PLAZA						
City			State	ZIP code		
COLUMBUS			ОН	43215		
Time period covered by the	e refund request (MM/DD/YY)	07/01/09		to (MM/DD/YY)	09/30/09	
Total amount of refund clair	med \$	313,728				
State full and complete rea	sons for the above claim. You	may attach a	additiona	I sheets and/or sup	porting documentation.	
SEE ATTACHED						
Note: This application mus	t be filed within four years fro nary registrants; members i	om the date of	f the erro	oneous payment of nd requests.	the tax. Refund applicat	ions may
SIGN HERE (required)						
I declare under penalty of	perjury that I am the taxpayer	or the taxpay	er's auth	norized agent havin	g knowledge of the releva	-4 64- :-
this matter to file this refun	d application.					nt facts in
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Danie	E Ernst	****		08/23	-/13	int facts in
Signature SANIST	E Ernst			Date (MM/DD/Y		
DANIEL E ERNST	E Ernst			MANAGER - T	Y) RANSACTION TAXES	
_	E Ernst					
DANIEL E ERNST Name Contact person: The tax	payer will be represented in R 1), which can be found on the	the matter by	y the fol t's Web	MANAGER - T Title lowing individual. F	RANSACTION TAXES	
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Please send this application to: Ohio Department of Taxation, CAT Division-CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.



Item No. 172

Ohio

Department of Taxation

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CAT REF Attachment3
Page 7 of 24
Application for
Commercial Activity Tax
Refund

CAT account number FEIN/SSN				
95228963 13-4922640	ggje (proji)			
Use only UPPERCASE letters. Reporting member's name				
AMERICAN ELECTRIC POWER				
Street address (number and street)				
1 RIVERSIDE PLAZA				
City		State	ZIP code	
COLUMBUS		ОН	43215	
Time period covered by the refund request (MM/DD/YY)	10/01/09	bt-m-st.	to (MM/DD/YY)	12/31/09
Total amount of refund claimed \$	816,624			
State full and complete reasons for the above claim. You	may attach	additiona	I sheets and/or supp	porting documentation.
SEE ATTACHED				
Note: This application must be filed within four years fro only be submitted by primary registrants; members	om the date o	of the erro	oneous payment of nd requests.	the tax. Refund applications may
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Please send this application to: Ohio Department of Taxation, CAT Division-CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.



Item No. 172



Department of Taxation

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CAT REF Attachment3
Page 8 of 24
Application for Commercial
Activity Tax Refund

CAT	account number	
LAI	account number	

FEIN/SSN

95228963

13-4922640

Use only UPPERCASE letters.

Reporting member's name

AMERICAN ELECTRIC POWER COMPANY

Street address (number and street)

1 RIVERSIDE PLAZA

City

State

ZIP code 43215

COLUMBUS

ОН

ERNST

Contact's first name

M.I. Last name

DANIEL Telephone

Fax

(330) 438-7063

(330) 438-7326

E

Title

E-mail

MANAGER TRANSACTION TAXES

DEERNST@AEP.COM

Time period covered by the refund request (MM/DD/YY) 0

to (MM/DD/YY) 03/31/10

Total amount of refund claimed

SIGN HERE (required

194,923

State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation. SEE ATTACHED

Note: This application must be filed within four years from the date of the erroneous payment of the tax. Refund applications may only be submitted by primary registrants; members may not submit refund requests.

I declare under penalty of perjury that I am the taxpayer or the taxpet this matter to file this refund application.	payer's authorized agent having knowledge of the relevant facts in
V Sann E Crust	34/14/14
Signature DANIEL E. ERNST	Date (MM/DD/YY) MANAGER TRANSACTION TAXES
Name	Title
Toynguan representative. Ti	

Taxpayer representative: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (Ohio form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

First name

M.I. Last name

Telephone

Title

E-mail

Please send this application to: Ohio Department of Taxation, CAT Division – CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.

*This form is created pursuant to R.C. section 5751.08.



Department of Taxation

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CAT REF

Item No. 172

Attackment3

Application for Commercial

Activity Tax Refund

u	se staples.			Activity	Tax Refund
CAT account number	FEIN/SSN		WITTE STREET		ACCIPATION AND ADDRESS OF
95228963	13-4922640				
Use only UPPERCASE! Reporting member's name	etters.				
AMERICAN ELECTR	IC POWER COMPANY				
Street address (number and	street)				
1 RIVERSIDE PLAZA					
City			State	ZIP code	
COLUMBUS			ОН	43215	
Contact's first name	M.I	. Last name			
DANIEL	E	ERNST			
Telephone	Fax	1			
(330) 438-7063	(330) 438	-7326			
Title	1500	E-n	nail		
MANAGER TRANSAC	TION TAXES			ST@AEP.COM	
SEE ATTACHED Note: This application mus	st be filed within four years from	m the date of t	he error	Declis payment of the tay.	
only be submitted by prin	mary registrants; members n	nay not subm	it refun	d requests.	
I declare under penalty of p this matter to file this refun	perjury that I am the taxpayer dapplication.	or the taxpaye	r's auth	orized agent having knowled	dge of the relevant facts in
> Calleny	D. G. C. Survey Co.			04/14/14	
Signature DANIEL E. ERNST				Date (MM/DD/YY) MANAGER TRANSAC	TION TAXES
Name			74.1	Title	
Taxpayer representative: Representative (Ohio form	The taxpayer will be represente TBOR 1), which can be found	ed in the matter on the departm	by the nent's W	following individual. Please a leb site at tax.ohio.gov.	attach a Declaration of Tax
First name		Last name			

Please send this application to: Ohio Department of Taxation, CAT Division – CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.

Title



Telephone



Department of Taxation

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CAT REF Rep. No. 172 Attachment3 Application for Commercial Activity Tax Refund

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CAT account number	FEIN/SSN	Di Santa	THE PERSONS NOT THE PERSONS NO	ATTACA CONTRACTOR	Colored to the Colored	Williams
95228963	13-4922640					
Use only UPPERCASE let Reporting member's name	ters.					
AMERICAN ELECTRIC	POWER COMPANY					
Street address (number and st	reet)					
1 RIVERSIDE PLAZA						
City				State	ZIP code	
COLUMBUS				ОН	43215	
Contact's first name		VI.I.	Last name			
DANIEL		Ε	ERNST			
Telephone	Fax					
(330) 438-7063	(330) 43	38-	7326			
Title				E-mail		
MANAGER TRANSACT	ION TAXES			DEERN	ST@AEP.COM	
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Please send this application to: Ohio Department of Taxation, CAT Division – CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.

Title



Telephone



Department of Taxation

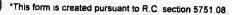
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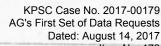
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COLUMBUS		OH	43215	
Contact's first name	M.I. La		10210	
DANIEL		RNST		
Telephone	Fax	102		
(330) 438-7063	(330) 438-732	26		
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MANAGER TRANSAC	TION TAXES		ST@AEP.COM	
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Please send this application to: Ohio Department of Taxation, CAT Division - CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.

Title



Telephone





Department of Taxation

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Item No. 172 CAT REF Attaphment3 Application for Commercial **Activity Tax Refund**

CAT account number

FEIN/SSN

95228963

13-4922640

Use only UPPERCASE letters.

Reporting member's name

AMERICAN ELECTRIC POWER COMPANY

Street address (number and street)

1 RIVERSIDE PLAZA

City

State OH

ZIP code 43215

COLUMBUS

ERNST

Contact's first name

M.I. Last name E

DANIEL Telephone

Fax

(330) 438-7063

(330) 438-7326

Title

E-mail

MANAGER TRANSACTION TAXES

DEERNST@AEP.COM

Time period covered by the refund request (MM/DD/YY)

to (MM/DD/YY) 03/31/11

Total amount of refund claimed

800,314

State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation. SEE ATTACHED

Note: This application must be filed within four years from the date of the erroneous payment of the tax. Refund applications may only be submitted by primary registrants; members may not submit refund requests.

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I declare under penalty of perjury that I am the taxpayer or the taxpay this matter to file this refund application.	/er's authorized agent having knowledge of the relevant facts in

Date (MM/DD/YY)

DANIEL E. ERNST

MANAGER TRANSACTION TAXES

Name

Title

Taxpayer representative: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (Ohio form TBOR 1), which can be found on the department's Web site at tax.ohio.gov.

First name

M.I. Last name

Telephone

Title

E-mail

Please send this application to: Ohio Department of Taxation, CAT Division - CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.



*This form is created pursuant to R C section 5751.08



Item No. 172

Ohio

Department of Taxation

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CAT REF Attachments
Application for Commercial
Activity Tax Refund

CAT account number

FEIN/SSN

95228963

13-4922640

Use only UPPERCASE letters.

Reporting member's name

AMERICAN ELECTRIC POWER COMPANY

Street address (number and street)

1 RIVERSIDE PLAZA

City

State

OH

ZIP code 43215

COLUMBUS
Contact's first name

MI Last name

DANIEL

M.I. Last name

ERNST

Telephone

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Fax

(330) 438-7063

(330) 438-7326

Title

0) 430-7320

Title

E-mail

MANAGER TRANSACTION TAXES

DEERNST@AEP.COM

Time period covered by the refund request (MM/DD/YY) 04/01/11

to (MM/DD/YY) 06/30/11

Total amount of refund claimed

174,640

State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation. SEE ATTACHED

Note: This application must be filed within four years from the date of the erroneous payment of the tax. Refund applications may only be submitted by primary registrants; members may not submit refund requests.

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I declare under penalty of perjury that I am the taxpayer or the taxpayer's this matter to file this refund application.	s authorized agent having knowledge of the relevant facts in
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Signature

DANIEL E. ERNST

SIGN HERE (required

Date (MM/DD/YY)

MANAGER TRANSACTION TAXES

Name

Title

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First name

M.I. Last name

Telephone

Title

E-mail

Please send this application to: Ohio Department of Taxation, CAT Division – CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.





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Item No. 172 CAT REF Astachment3
Application for Commercial
Activity Tax Refund

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Please send this application to: Ohio Department of Taxation, CAT Division - CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.





Department of Taxation

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CAT REF Attachment3
Application for Commercial

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COLUMBUS			State	ZIP code	
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(330) 438-7063		Fax (220) 400 7000			
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Please send this application to: Ohio Department of Taxation, CAT Division - CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.

Title



Telephone

Item No. 172



Department of Taxation

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CAT REF Attachment3 **Application for Commercial** Activity Tax Refund

CAT account number

FEIN/SSN

95228963

13-4922640

Use only UPPERCASE letters.

Reporting member's name

AMERICAN ELECTRIC POWER COMPANY

Street address (number and street)

1 RIVERSIDE PLAZA

City

ZIP code 43215

State

OH

COLUMBUS Contact's first name

M.I. Last name

DANIEL

E **ERNST**

Telephone

Fax

(330) 438-7063

(330) 438-7326

Title

MANAGER TRANSACTION TAXES

DEERNST@AEP.COM

Time period covered by the refund request (MM/DD/YY) 01/01/12

to (MM/DD/YY) 03/31/12

Total amount of refund claimed

532,896

State full and complete reasons for the above claim. You may attach additional sheets and/or supporting documentation.

Note: This application must be filed within four years from the date of the erroneous payment of the tax. Refund applications may only be submitted by primary registrants; members may not submit refund requests. SIGN HERE (requir

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DANIEL E. ERNST

Date (MM/DD/YY) MANAGER TRANSACTION TAXES

Name

Title

Taxpayer representative: The taxpayer will be represented in the matter by the following individual. Please attach a Declaration of Tax Representative (Ohio form TBOR 1), which can be found on the department's Web site at tax ohio gov.

First name

M.I. Last name

Telephone

Title

E-mail

Please send this application to: Ohio Department of Taxation, CAT Division - CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.



Claims For Refund:

KPSC Case No. 2017-00179 AG's First Set of Data Requests Dated: August 14, 2017 Item No. 172 Attachment3 Page 17 of 24

Error In State Sourcing

AEP is entitled to a refund for certain receipts incorrectly sourced to Ohio but which relate to electricity sales in other states.

AEP tax completed a thorough review of its accounts when the CAT was implemented and it reviews new accounts each year for imposition of the CAT. During this year's review, AEP tax realized that a change in an operational practice had incorrectly sourced certain receipts to Ohio. Upon investigation, they learned that the accounting group had temporarily sourced the sales to Ohio until they had time to record the "by-state" entries. This was merely an accounting convenience, the accounting group had the sourcing detail just needed more time to record the receipts by state.

Because these were receipts incorrectly sourced to Ohio versus another state, there are no issues with the rate changes. The sourcing of these receipts follows the electricity sourcing language set forth in the statute. AEP has corrected the issue going forward.

Exclusion of Hedging Receipts

AEP is entitled to an exclusion for certain receipts related to the hedging of financial positions.

AEP tax inadvertently included in the CAT base certain receipts related to its hedging activity. Upon discussion with its accounting group, AEP tax obtained information on various receipt accounts and confirmed that these accounts relate to hedging activities that fall within FAS 133.



Department of Taxation

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Item No. 172 CAT REF RATER Ments
Page 18 of 24
Application for Commercial

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City				State	ZIP code
COLUMBUS				ОН	43215
Contact's first name		M.I.	Last name		
DANIEL		E	ERNST		
Telephone	Fax				
(330) 438-7063	(330)	438-	7326		
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Please send this application to: Ohio Department of Taxation, CAT Division - CAT REF, P.O. Box 16158 Columbus, OH 43216-6158.





KPSC Case No. 2017-00179

Ohio Department of Lata Requests

Audit Division

4485 Northland Ride Bly of 24

Columbus, OH 43229

October 17, 2016

American Electric Power Company Dan Ernst, Manager Transaction Taxes 1 Riverside Plaza Columbus, OH 43215

Re:

Ohio Commercial Activity Tax ID Number: 95228963

Audit Period from 07/01/2009 – 12/31/2009 Application for Refund Number: 900006336 Requested Refund Amount: \$1,130,352 Proposed Refund Amount: \$1,094,325

Dear Mr. Ernst.

We have completed our examination and review of the above referenced application for refund and have enclosed the final proposed audit results. The final proposed audit results indicate that the refund amount be denied in part. Applicable interest will be calculated in accordance with Ohio Revised Code (R.C.) section 5751.06(G). The final proposed audit results have been made for the following reasons:

Issue 1: Properly situs taxable gross receipts (TGR) to Ohio. Facts:

Taxpayer is claiming that a change in an operational practice had incorrectly sourced certain receipts to Ohio. Upon further investigation, the taxpayer learned that the accounting group had temporarily sourced the sales to Ohio until they had time to record the "by-state" entries. This was an accounting convenience in order to allow more time for the accounting group to properly source the receipts by the appropriate state. It is the claim by the taxpayer that this issue has been corrected going forward.

Department Position:

The trial balance accounts in question are 4470002, 4470006, 4470028 and 4470170. The auditors questioned these accounts and obtained sufficient documentation to warrant the adjustment based on state by state apportionments of these accounts.

Total reduction to TGR of 221,279,812or the audit period.

Issue 2: Review and substantiate taxpayer claim of excludable hedging activities.

Facts:

The taxpayer is claiming that receipts associated with hedging, through the use of financial instruments, were originally included in their CAT TGR base.

Dan Ernst, Manager Transaction Taxes October 17, 2016 Page 2 of 3 KPSC Case No. 2017-00179 AG's First Set of Data Requests Dated: August 14, 2017 Item No. 172 Attachment3 Page 20 of 24

R.C. 5751.01(F)(2)(c) states:

(c) Receipts from the sale, exchange, or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, without regard to the length of time the person held the asset. Notwithstanding section 1221 of the Internal Revenue Code, receipts from hedging transactions also are excluded to the extent the transactions are entered into primarily to protect a financial position, such as managing the risk of exposure to (i) foreign currency fluctuations that affect assets, liabilities, profits, losses, equity, or investments in foreign operations; (ii) interest rate fluctuations; or (iii) commodity price fluctuations. As used in division (F)(2)(c) of this section, "hedging transaction" has the same meaning as used in section 1221 of the Internal Revenue Code and also includes transactions accorded hedge accounting treatment under statement of financial accounting standards number 133 of the financial accounting standards board. For the purposes of division (F)(2)(c) of this section, the actual transfer of title of real or tangible personal property to another entity is not a hedging transaction.

Department Position:

Auditors reviewed the M3 schedule of the Federal 1120 associated with the calculation and reporting of hedging transactions. Substantial detail was provided to support the two trial balance accounts associated with the hedging transactions, which are account 4470082 and 4470143. The total of these two accounts tie over to the Federal M3 schedule, which ties over to the refund claim when you sort the spreadsheet by months to obtain each quarterly period. Since the taxpayer included the everywhere amount in the Ohio CAT return, a state by state breakdown was not needed. Auditors have accepted the taxpayer's claim of hedging.

Total reduction to TGR of 213,470,963 for the audit period.

Issue 3: Inclusion of additional accounts of interest found during the trial balance review of the AEP and its affiliates.

Facts:

Auditors reviewed the consolidated trial balances in detail in relation to the as filed returns and the trial balances reported on those returns. There were several accounts that required additional information.

Department Position:

Auditors put together detailed workbooks of all of the revenue accounts associated with the members of the Ohio CAT group that report TGR activity. Auditors then reached out to the taxpayer regarding certain revenue items for further clarification. Taxpayer was able to provide a response and it was determined that accounts 4118003, 4118004, and 4560050 had TGR for the year in accordance with R.C.5751.033(C). In order to properly allocate the TGR to each quarter, the auditors divided the total yearly totals for each respective BU by 4 to obtain the quarterly figures.

Total increase to TGR of 13,856,577 for the audit period.

Dan Ernst, Manager Transaction Taxes October 17, 2016 Page 3 of 3 KPSC Case No. 2017-00179 AG's First Set of Data Requests Dated: August 14, 2017 Item No. 172 Attachment3 Page 21 of 24

We have initiated the process to issue the proposed refund amount plus interest and a check will be mailed to the taxpayer within three to four weeks. If you do not agree with this final proposal, you may request further review by sending me a letter that either (i) includes additional information for this Department to consider, and/or (ii) requests a hearing with our Tax Appeals Division. If within 60 days of this letter's date, you do not send me a letter, either providing this additional information and/or requesting a hearing, the application for refund will be considered completed and the results are final.

If you have any questions regarding this matter, please contact me.

Sincerely,

Josh Oty, Tax-Auditor

Audit Division, South Central Region

(614) 387-2052

Fx (206) 350-6996

Josh.Oty@tax.state.oh.us

KPSC Case No. 2017-00179 AG's First Set of Data Requests Dated: August 14, 2017 Item No. 172 Attachment3 Page 22 of 24

Settlement Agreement

The parties to this settlement agreement ("Agreement") are American Electric Power Company, Inc. and its affiliated companies (hereinafter "AEP") and the Tax Commissioner of the State of Ohio (hereinafter "Commissioner"). The parties agree that there exists a controversy between them that they desire to resolve without the need to resort to further administrative or judicial proceedings. This controversy concerns the Commercial Activity Tax filings that AEP has made and various overpayments related to these tax filings. For purposes of the Agreement these tax filings are limited to the Commercial Activity Tax.

In consideration of the following, the parties agree to fully resolve this matter:

- 1. For the purposes of this Agreement, AEP agrees to accept the sum of \$6,323,748 inclusive of all applicable interest in satisfaction of all potential Commercial Activity Tax refunds as shown on Exhibit A.
- 2. AEP agrees to not file any additional Commercial Activity Tax Refunds for the return periods covered by these refunds.
- 3. For the purposes of this Agreement, the Commissioner agrees to not assess any additional Commercial Activity Tax against AEP for any of the periods through March 31, 2014.
- 4. The Commissioner agrees to close the audits opened against AEP for the tax periods at issue as covered in this Agreement and consistent with the terms of this Agreement.

Based upon these adjustments and determinations, the Commissioner will refund \$6,323,748 to AEP, inclusive of all tax and interest due, no later than March 31, 2017 in full satisfaction of these matters.

AEP will submit two signed original copies of this Agreement, to:

Ohio Department of Taxation Audit Division Attn: Alvin Moore 4485 Northland Ridge Blvd. Columbus, OH 43229

KPSC Case No. 2017-00179
AG's First Set of Data Requests
Dated: August 14, 2017
Item No. 172
Attachment3
Page 23 of 24

This Agreement shall finalize the above mentioned tax refund of AEP for the above mentioned periods. No further assessments or refund claims shall be made or filed for these tax periods.

This Agreement is intended to bind both parties, and their successors and assigns, for the tax periods at issue in the absence of fraud, malfeasance, concealment or misrepresentation of material facts. It is for settlement purposes only and is not binding on either party for future tax periods, nor does it represent a concession by either party regarding any issues or controversies covered by this Agreement. Both AEP and the Commissioner agree that this Agreement is confidential and may not be disclosed, except as required by law.

The individual signing below for AEP does so with the authority to legally bind AEP to the terms of this Agreement.

This Agreement shall be null and void if the Department of Taxation does not receive the signed Agreement, by March 1, 2017.

Accepted by AEP

Accepted by Tax Commissioner

Signature

Mark A. Pyle, Vice President – Tax
Printed Name and Title

Joseph W. Testa
Tax Commissioner of Ohio

3/03/2017

KPSC Case No. 2017-00179 AG's First Set of Data Requests Dated: August 14, 2017 Item No. 172 Attachment3 Page 24 of 24

Exhibit A

Refund #	Return Period	Amount
33991	1/1/2010 - 12/31/2010	\$2,997,638
39116	1/1/2011 - 3/31/3011	\$800,314
39101	4/1/2011 - 06/30/2011	\$174,640
39100	7/1/2011 – 9/30/2011	\$425,837
39117	10/1/2011 - 12/31/2011	\$602,850
39092	1/1/2012 - 3/31/2012	\$532,896
36628	1/1/2014 - 3/31/2014	\$789,573