

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

Electronic Application Of Kentucky Power Company)	
For (1) A General Adjustment Of Its Rates For)	
Electric Service; (2) Approval Of Tariffs And Riders;)	
(3) Approval Of Accounting Practices To Establish)	Case No. 2023-00159
Regulatory Assets And Liabilities; (4) A)	
Securitization Financing Order; And (5) All Other)	
Required Approvals And Relief)	

SECTION V

Exhibit 3: Tax Support

Kentucky Power Company
Computation of Adjusted
Current Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Table with columns: Line No., Item Description, (1) Total Company Per Books, (2) Less Non-Utility/Non-Applicable, (3) Total Company Electric Utility Before Rate Case Adjustments, (4) Elimination Adjustments, (5) Total Company Electric Utility After Rate Case Adjustments, (6) Rate Case Adjustments, (7) Total Co Electric Utility After Rate Case Adjustments, (8) KY Jurisdictional Allocation Factor, (9) KY Jurisdictional Allocated Amount, (10) Allocation Basis, (11) Kentucky Jurisdictional Adjustments, (12) KY Jurisdictional Adjusted Amount.

Summary rows for various tax categories: NET ELECTRIC OPERATING INCOME BEFORE INCOME TAX, PRE-TAX BOOK INCOME BEFORE STATE INCOME TAX, PRE-TAX BOOK INCOME BEFORE FEDERAL INCOME TAX, EXCESS TAX vs BOOK DEPRECIATION, AFUDC / INTEREST CAPITALIZED, MISC OVERHEADS CAPITALIZED, PERCENT REPAIR ALLOWANCE.

Kentucky Power Company
Computation of Adjusted
Current Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Line No.	(1) Total Company Per Books 12 Mo. 03/31/23	(2) Less Non-Utility/ Non-Applicable	(3) Total Company Electric Utility Before Rate Case Adjustments	(4) Elimination Adjustments	(5) Total Company Electric Utility After Rate Case Adjustments	(6) Rate Case Adjustments	(7) Total Co Electric Utility After Rate Adjustments 12 Mo. 03/31/23	(8) KY Jurisdictional Allocation Factor	(9) KY Jurisdictional Allocated Amount	(10) Allocation Basis	(11) Kentucky Jurisdictional Adjustments	(12) KY Jurisdictional Adjusted Amount
246	595,718	0	441,722	0	441,722	0	441,722	0.000000	0	NON-APPLIC	0	0
247		153,996	441,722	0	441,722	0	441,722		156,347		0	156,347
248												
249												
250	641	0	641	0	641	0	641	0.986000	632	GROSS PLT	0	632
251	(214,593)	0	(214,593)	0	(214,593)	0	(214,593)	0.986000	(211,589)	GROSS PLT	0	(211,589)
252	(213,952)	0	(213,952)	0	(213,952)	0	(213,952)		(210,957)		0	(210,957)
253												
254												
255	4,197,342	0	4,197,342	0	4,197,342	0	4,197,342	0.986000	4,138,579	GROSS PLT	0	4,138,579
256	(292,220)	0	(292,220)	0	(292,220)	0	(292,220)	0.986000	288,129	GROSS PLT	0	288,129
257	4,489,562	0	4,489,562	0	4,489,562	0	4,489,562		4,426,708		0	4,426,708
258												
259												
260	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0
261	0	0	0	0	0	0	0		0		0	0
262												

TAX vs BOOK GAIN / LOSS
690E REG ASSET - UNRECOVERED PLANT - BIG SANDY
Total TAX vs BOOK GAIN / LOSS

Kentucky Power Company
Computation of Adjusted
Current Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Line No.	Item Description	(1) Total Company Per Books 12 Mo. 03/31/23	(2) Less Non-Utility/ Non-Applicable	(3) Total Company Electric Utility Before Rate Case Adjustments	(4) Elimination Adjustments	(5) Total Company Electric Utility After Rate Case Adjustments	(6) Rate Case Adjustments	(7) Total Co Electric Utility After Rate Adjustments 12 Mo. 03/31/23	(8) KY Jurisdictional Allocation Factor	(9) KY Jurisdictional Allocated Amount	(10) Allocation Basis	(11) Kentucky Jurisdictional Adjustments	(12) KY Jurisdictional Adjusted Amount
263	MARK-TO-MARKET ADJUSTMENTS												
264	575A MTM BK GAIN-B/L-TAX DEFL	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
265	575E MTM BK GAIN-AL-TAX DEFL	1,072,700	0	1,072,700	0	1,072,700	0	1,072,700	0.986000	1,057,682	ENERGY	0	1,057,682
266	576A MARK & SPREAD-DEFL-283-B/L	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
267	576C MARK & SPREAD-DEFL-190-B/L	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
268	576E MARK & SPREAD-DEFL-283-AL	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
269	576F MARK & SPREAD-DEFL-190-AL	0	0	0	0	0	0	0	0.986000	0	ENERGY	0	0
270	610U PROV-TRADING CREDIT RISK - AL	0	0	0	0	0	0	0	0.986000	0	ENERGY	0	0
271	610V PROV - SFAS 157 - AL	0	0	0	0	0	0	0	0.986000	0	ENERGY	0	0
272	610W PROV-TRADING CREDIT RISK - B/L	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
273	610X PROV - SFAS 157 - B/L	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
274	652G REG LIAB-UNREAL MTM GAIN-DEFL	(1,072,700)	0	(1,072,700)	0	(1,072,700)	0	(1,072,700)	0.000000	0	NON-UTILITY	0	0
275	Total MARK-TO-MARKET ADJUSTMENTS	0	0	0	0	0	0	0	0.000000	1,057,682	NON-UTILITY	0	1,057,682
276	=====												
277	EMISSION ALLOWANCES												
278	638A BOOK > TAX BASIS - EMA-A/C 283	74,744	0	74,744	0	74,744	0	74,744	0.986000	73,698	ENERGY	0	73,698
279	638C TAX > BOOK BASIS - EMA-A/C 190	0	0	0	0	0	0	0	0.986000	0	ENERGY	0	0
280	639M TAX > BOOK BASIS - EMA-A/C 190 (B/L)	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
281	639O BOOK > TAX BASIS EMA - 283 (B/L)	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
282	639Q DEFD TAX GAIN - INTERCO SALE - EMA	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
283	639S DEFD TAX LOSS - INTERCO SALE - EMA	0	0	0	0	0	0	0	0.986000	0	ENERGY	0	0
284	640K DEFD TAX GAIN-EPA AUCTION	0	0	0	0	0	0	0	0.986000	0	ENERGY	0	0
285	Total EMISSION ALLOWANCES	74,744	0	74,744	0	74,744	0	74,744	0.986000	73,698	ENERGY	0	73,698
286	=====												
287	Total Book/Tax Income Differences	27,343,701	(6,238,467)	33,582,168	0	33,582,168	0	33,582,168	0	52,196,674	ENERGY	1,703,082	53,899,756
288	=====												
289	State Income Tax Return Adjustment	0	0	0	0	0	0	0	0	0	NON-UTILITY	0	0
290	Taxable Income	23,472,210	(7,596,934)	31,069,145	0	31,069,145	0	31,069,145	21.00%	50,766,678	ENERGY	9,949,433	60,718,111
291	Statutory Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	NON-UTILITY	21.00%	21.00%
292	Tax Before Credits	4,929,164	(1,595,356)	6,524,520	0	6,524,520	0	6,524,520	0	10,661,422	NON-UTILITY	2,089,381	12,750,803
293	Tax Return Adjustments	(1,503,269)	(1,503,269)	0	0	0	0	0	0	0	NON-UTILITY	0	0
294	Tax Credit Carryforward	(210,319)	(210,319)	0	0	0	0	0	0	0	NON-UTILITY	0	0
295	Tax Credit Adjustments	(2,548,682)	(2,548,682)	0	0	0	0	0	0	0	NON-UTILITY	0	0
296	NOL Reclas	(31,000)	(31,000)	0	0	0	0	0	0	0	NON-UTILITY	0	0
297	R&D Credit - Current	0	0	0	0	0	0	0	0	0	NON-UTILITY	0	0
298	FIN 48 Perm Items	0	0	0	0	0	0	0	0	0	NON-UTILITY	0	0
299	FIN 48 Non-Perm Items	780,997	780,997	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
300	ALT MIN Tax Adjustment	469,451	469,451	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
301	FIN-16 ETR Adjustment	253,000	253,000	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
302	Parent Company Loss Allocation	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0
303	Current Tax	2,139,341	(4,385,179)	6,524,520	0	6,524,520	0	6,524,520	0	10,661,422	NON-UTILITY	2,089,381	12,750,803

ALLOCATION FACTORS:

GROSS PLT	0.9860000
NET PLANT	0.9870000
PROD PLT	0.9850000
TRAN/PLT	0.9850000
DIST PLT	0.9900000
T&D PLT	0.9830000
ENERGY	0.9860000
LABOR	0.9910000
O&M EXP	0.9890000
REVENUE	0.9910000
REVENUE-OTH	0.0000000
DEMAND	0.9850000
SPECIFIC	1.0000000
NON-APPLIC	0.0000000
NON-UTILITY	0.0000000

Kentucky Power Company
Computation of Per Books
Deferred Federal Income Tax and Deferred ITC
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Total Company Per Books DFT 12 Mo. 03/31/23	Less Non-Utility/ Non-Applicable	Total Company Electric Utility DFT Before Assign & Adjust.	Deferred FIT Associated With Rate Case Adjustments	Total Company Electric Utility After Mitchell Plant Adjustments	Rate Case Adjustments	Total Co Electric Utility After Rate Adjustments 12 Mo. 03/31/23	KY Jurisdictional Allocation Factor	KY Jurisdictional Allocated Amount	Allocation Basis	Kentucky Jurisdictional Adjustments	KY Jurisdictional Adjusted Amount
1												
2	210A LIBERALIZED DEPR-REG	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
3	210A-XS EXCESS DFT - LIBERALIZED DEPR-REG	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
4	230A ACRS BENEFIT NORMALIZED	2,014,982	4,037,335	(2,022,353)	(2,022,353)	0	(2,022,353)	0.986000	(1,994,040)	GROSS PLT	(349,363)	(2,343,403)
5	230A-XS EXCESS DIT - ACRS NORM REVERSAL	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
6	230B 481 A BONUS DEPRECIATION	(308,120)	(0)	(308,120)	(308,120)	0	(308,120)	0.986000	(303,806)	GROSS PLT	0	(303,806)
7	230I CAPD INTEREST-SECTION 481(a)-CHANGE IN METHD	(299)	(299)	0	0	0	0	0.986000	0	GROSS PLT	0	0
8	230J RELOCATION CST-SECTION 481(a)-CHANGE IN METHD	(1,108)	(1,108)	0	0	0	0	0.986000	0	GROSS PLT	0	0
9	230K PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	0	0	0	0	0	0	0.985000	0	TRAN PLT	0	0
10	230X R&D DEDUCTION - SECTION 174	0	0	0	0	0	0	0.985000	0	PROD PLT	0	0
11	232A ACRS TAX DEPRECIATION - HRJ	0	0	0	0	0	0	0.985000	0	TRAN PLT	0	0
12	232A-XS EXCESS DIT - ACRS TAX DEPR - HRJ	0	0	0	0	0	0	0.985000	0	TRAN PLT	0	0
13	280A EXCESS TX VS S/L BK DEPR	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
14	280H BK PLANT IN SERVICE - SFAS 143 - ARO	(14,130,647)	(13,727,204)	(403,443)	(403,443)	0	(403,443)	0.985000	(397,391)	PROD PLT	(98,962)	(496,353)
15	280H-481a BK PLANT IN SERVICE - SFAS 143 - ARO	6,863,602	10,295,403	(3,431,801)	(3,431,801)	0	(3,431,801)	0.985000	(3,380,324)	PROD PLT	0	(3,380,324)
16	280J TAX DEPRECIATION LOOKBACK	0	0	0	0	0	0	0.985000	0	PROD PLT	0	0
17	280Y NORMALIZED BASIS DIFF - TRANSFERRED PLANT	(105,163)	(105,163)	0	0	0	0	0.985000	0	PROD PLT	0	0
18	280Z DFT - GENERATION PLANT	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
19	295A GAIN/LOSS ON ACRS/MACRS PROPERTY	396,083	196,062	200,021	200,021	0	200,021	0.986000	197,221	GROSS PLT	0	197,221
20	295A GAIN/LOSS ON ACRS/MACRS PROPERTY - DFT FBK	1,327,733	1,327,733	0	0	0	0	0.986000	0	GROSS PLT	0	0
21	295C GAIN/LOSS ACRS/MACRS-BKTX UNIT PROPERTY	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
22	390A CIAC - BOOK RECEIPTS	(310,321)	(0)	(310,321)	(310,321)	0	(310,321)	0.999000	(310,011)	DIST PLT	0	(310,011)
23	Total EXCESS TAX vs BOOK DEPRECIATION	(4,253,280)	2,022,757	(6,276,017)	(6,276,017)	0	(6,276,017)		(6,188,351)		(448,325)	(6,636,676)
24	=====											
25	AFUDC / INTEREST CAPITALIZED											
26	310A AOFUDC	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0
27	310D AOFUDC - HRJ POST-IN-SERVICE	0	0	0	0	0	0	1.000000	0	SPECIFIC	0	0
28	320A ABFUDC	557,348	(0)	557,348	557,348	0	557,348	0.000000	0	NON-APPLIC	0	0
29	320A ABFUDC - DFT FBK	223,697	223,697	0	0	0	0	0.000000	0	NON-APPLIC	0	0
30	320J ABFUDC - HRJ - DFT FBK	0	0	0	0	0	0	0.985000	0	TRAN PLT	0	0
31	320I ABFUDC - HRJ POST-IN-SERVICE	0	0	0	0	0	0	0.985000	0	TRAN PLT	0	0
32	320I ABFUDC - HRJ POST-IN-SERVICE - DFT FBK	0	0	0	0	0	0	0.985000	0	TRAN PLT	0	0
33	380J INT EXP CAPITALIZED FOR TAX	8,936	8,936	0	0	0	0	0.985000	0	GROSS PLT	0	0
34	380J INT EXP CAPITALIZED FOR TAX - DFT FBK	(746,176)	(0)	(746,176)	(746,176)	0	(746,176)	0.986000	(735,730)	GROSS PLT	0	(735,730)
35	380J INT EXP CAPITALIZED FOR TAX - DFT FBK	(400,776)	(400,776)	0	0	0	0	0.986000	0	GROSS PLT	0	0
36	Total AFUDC / INTEREST CAPITALIZED	(356,971)	(168,143)	(188,828)	(188,828)	0	(188,828)		(735,730)		0	(735,730)
37	=====											
38	MISC OVERHEADS CAPITALIZED											
39	350A TXS CAPD - DFT FBK	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
40	360A PENS CAPD - DFT FBK	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
41	360J SEC 481 PENS/OPEB ADJUSTMENT	0	0	0	0	0	0	0.991000	0	LABOR	0	0
42	370A SAV PLAN CAPD - DFT FBK	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
43	Total MISC OVERHEADS CAPITALIZED	0	0	0	0	0	0		0		0	0
44	=====											
45	PERCENT REPAIR ALLOWANCE											
46	532A PERCENT REPAIR ALLOWANCE - DFT FBK	(1,634,555)	(0)	(1,634,555)	(1,634,555)	0	(1,634,555)	0.986000	(1,611,671)	GROSS PLT	0	(1,611,671)
47	532C BOOK/TAX UNIT OF PROPERTY ADJ	241,544	241,544	0	0	0	0	0.986000	0	GROSS PLT	0	0
48	532D BKTX UNIT OF PROPERTY ADJ - SECTION 481	6,139,007	(866,768)	7,005,775	7,005,775	0	7,005,775	0.985000	6,900,688	PROD PLT	0	6,900,688
49	534A CAPITALIZED RELOCATION COSTS	79,124	23,065	56,069	56,069	0	56,069	0.986000	55,284	GROSS PLT	0	55,284
50	534A CAPITALIZED RELOCATION COSTS - DFT FBK	44,208	44,208	0	0	0	0	0.986000	0	GROSS PLT	0	0
51	Total PERCENT REPAIR ALLOWANCE	4,869,327	(657,962)	5,427,289	5,427,289	0	5,427,289		5,344,301		0	5,344,301
52	=====											
53	REMOVAL COSTS											
54	910K REMOVAL CST	0	(2,628,570)	2,628,570	2,628,570	0	2,628,570	0.986000	2,591,770	GROSS PLT	1,667,845	4,259,615
55	912K REMOVAL CST - NORMALIZED	0	0	0	0	0	0	0.986000	0	GROSS PLT	0	0
56	Total REMOVAL COSTS	0	(2,628,570)	2,628,570	2,628,570	0	2,628,570		2,591,770		1,667,845	4,259,615
57	=====											

Kentucky Power Company
Computation of Per Books
Deferred Federal Income Tax and Deferred ITC
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Twelve Months Ended March 31, 2023

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Summary table with columns: Line No., Description, (1) Total Company Per Books DFT, (2) Less Non-Utility/Non-Applicable, (3) Total Company Electric Utility DFT Before Assign & Adjust, (4) Deferred FIT Associated With Rate Case Adjustments, (5) Total Company Electric Utility After Mitchell Plant Adjustments, (6) Rate Case Adjustments, (7) Total Co Electric Utility After Rate Adjustments 12 Mo. 03/31/23, (8) KY Jurisdictional Allocation Factor, (9) KY Jurisdictional Allocated Amount, (10) Allocation Basis, (11) Kentucky Jurisdictional Adjustments, (12) KY Jurisdictional Adjusted Amount.

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Twelve Months Ended March 31, 2023

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Kentucky Power Company
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Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	Total Company Per Books DFIT 12 Mo. 03/31/23	Less Non-Utility/ Non-Applicable	Total Company Electric Utility DFIT Before Assign & Adjust.	Deferred FIT Associated With Rate Case Adjustments	Total Company Electric Utility After Mitchell Plant Adjustments	Rate Case Adjustments	Total Co Electric Utility After Rate Adjustments 12 Mo. 03/31/23	KY Jurisdictional Allocation Factor	KY Jurisdictional Allocated Amount	Allocation Basis	Kentucky Jurisdictional Adjustments	KY Jurisdictional Adjusted Amount
238												
239	1,065	1,200	(135)	0	(135)	0	(135)	0.986000	(133)	GROSS PLT	0	(133)
240	254,356	209,291	45,065	0	45,065	0	45,065	0.986000	44,434	GROSS PLT	0	44,434
241	255,421	210,491	44,930	0	44,930	0	44,930		44,301		0	44,301
242												
243												
244												
245	(881,442)	(0)	(881,442)	0	(881,442)	0	(881,442)	0.986000	(869,102)	GROSS PLT	0	(869,102)
246	(497,579)	(436,213)	(61,366)	0	(61,366)	0	(61,366)	0.986000	(60,507)	GROSS PLT	0	(60,507)
247	(1,379,021)	(436,213)	(942,808)	0	(942,808)	0	(942,808)		(929,609)		0	(929,609)
248												
249	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0
250	0	0	0	0	0	0	0		0		0	0
251												
252												

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DEFERRED FEDERAL INCOME TAXES:
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TAX ACCRUALS

711N CAPITALIZED SOFTWARE COSTS-TAX

711O BOOK LICENSES CAPITALIZED FOR TAX

Total TAX ACCRUALS

=====
TAX DEFERRALS

712L CAPITALIZED SOFTWARE COST-BOOKS

712K CAPITALIZED SOFTWARE COST-BOOK

Total TAX DEFERRALS

=====
TAX vs BOOK GAIN / LOSS

690E REG ASSET - UNRECOVERED PLANT - BIG SANDY

Total TAX vs BOOK GAIN / LOSS

=====

Kentucky Power Company
Computation of Per Books
Deferred Federal Income Tax and Deferred ITC
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Table with columns: Line No., (1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12). Includes sub-sections like DEFERRED FEDERAL INCOME TAXES, MARK-TO-MARKET ADJUSTMENTS, EMISSION ALLOWANCES, DEFERRED INVESTMENT TAX CREDITS, and TOTAL DEFERRED FIT AND ITC.

Main data table with columns: (1), (2), (3), (4), (5), (6), (7), (8), (9), (10), (11), (12). Rows include entries like 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292.

Kentucky Power Company
Computation of Adjusted
Deferred Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Line No.	(1) Total Company Electric Utility Sch M Per Books 12 Mo. 03/31/23	(2) Schedule M x FT Rate @ 21%	(3) DFTT Feedback/ Excess For 12 Months Based on 12 Mo. 03/31/23	(4) Total Company Electric Utility DFTT before Assign & Adjust.	(5) Elimination Adjustments	(6) Total Company Electric Utility After Assignment	(7) Rate Case Adjustments	(8) Total Co Electric Utility After Rate Adjustments 12 Mo. 03/31/23	(9) KY Jurisdictional Factor	(10) KY Jurisdictional Allocated Amount	(11) Allocation Basis	(12) Kentucky Jurisdictional Adjustments	(13) KY Jurisdictional Adjusted Amount
62	DEFERRED FEDERAL INCOME TAXES:												
63	PROPERTY TAX ADJUSTMENTS												
64	5100 PROPERTY TAX - STATE 2 - OLD METHOD - TAX	-	-	-	-	-	-	-	0.987000	-	-	-	-
65	TOTAL PROPERTY TAX ADJUSTMENTS												
66	REVENUE REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-
67	520A PROV'S POSS REV REFDS	498,184	(104,619)	(104,619)	-	(104,619)	-	(104,619)	0.000000	-	-	-	-
68	520X PROV FOR RATE REFUND-TAX REFORM	-	-	-	-	-	-	-	1.000000	-	-	-	-
69	520Y PROV FOR RATE REFUND-EXCESS PROTECTED	-	-	-	-	-	-	-	1.000000	-	-	-	-
70	TOTAL REVENUE REFUNDS	498,184	(104,619)	(104,619)	-	(104,619)	-	(104,619)	-	-	-	-	-
71	DEFERRED FUEL COSTS												
72	4321 DEED FUEL EXP - UNDER RECOVERED	10,086,012	(2,118,062)	(2,118,062)	-	(2,118,062)	-	(2,118,062)	0.000000	-	-	-	-
73	4321 DEED FUEL EXP - OVER-RECOVERED	-	-	-	-	-	-	-	1.000000	-	-	-	-
74	TOTAL DEFERRED FUEL COSTS	10,086,012	(2,118,062)	(2,118,062)	-	(2,118,062)	-	(2,118,062)	-	-	-	-	-
75	EQUITY IN EARNINGS OF SUBSIDIARIES												
76	531A ECTY IN SUBSIDIARIES (US)	-	-	-	-	-	-	-	0.000000	-	-	-	-
77	TOTAL EQUITY IN EARNINGS OF SUBSIDIARIES	-	-	-	-	-	-	-	0.000000	-	-	-	-
78	BOOK ACCRUALS												
79	601E INSURANCE PREMIUMS ACCRUED	(7,365)	1,547	1,547	-	1,547	-	1,547	0.986000	1,525	-	-	1,525
80	602A PROV WORKER'S COMP	(1,875,123)	383,776	383,776	-	383,776	-	383,776	0.000000	-	-	-	-
81	605B ACCRUED BK PENSION EXPENSE	27,940,743	(5,783,556)	(5,783,556)	-	(5,783,556)	-	(5,783,556)	0.000000	-	-	-	-
82	605C ACCRUED BK PENSION COSTS - SFAS 158	(7,212,167)	1,514,559	1,514,559	-	1,514,559	-	1,514,559	0.000000	(5,731,504)	24,890	(5,706,614)	-
83	605E SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	7,049	(1,480)	(1,480)	-	(1,480)	-	(1,480)	0.000000	-	-	-	-
84	605F ACCRD SUP EXEC RETIRE PLAN COSTS-SFAS 158	(21,294)	4,472	4,472	-	4,472	-	4,472	0.000000	-	-	-	-
85	605G ACCRD BK SUP- SAVINGS PLAN EXP	(57,041)	11,979	11,979	-	11,979	-	11,979	0.000000	-	-	-	-
86	605K ACCRUED BK BENEFIT COSTS	-	-	-	-	-	-	-	0.991000	-	-	-	-
87	605O ACCRUED PSI PLAN EXP	-	-	-	-	-	-	-	0.991000	-	-	-	-
88	605P STOCK BASED COMP-CAREER SHARES	(383,382)	76,310	76,310	-	76,310	-	76,310	0.991000	75,623	-	-	75,623
89	610A BK PROV UNCOLL ACCTS	(165,316)	34,717	34,717	-	34,717	-	34,717	0.000000	-	-	-	-
90	612G ACCRD COMPANY INCENT PLAN - ENGAGE TO GAIN	-	-	-	-	-	-	-	0.991000	-	-	-	-
91	612T ACCRD COMPANY INCENT PLAN	(214,789)	45,106	45,106	-	45,106	-	45,106	0.000000	-	-	-	-
92	613E ACCRUED BOOK VACATION PAY	(1,551,657)	325,848	325,848	-	325,848	-	325,848	0.000000	-	-	-	-
93	613I BOOK LEASES DEFERRED	-	-	-	-	-	-	-	0.000000	-	-	-	-
94	613K (ICDP) INCENTIVE COMP DEFERRAL PLAN	(5,196)	1,091	1,091	-	1,091	-	1,091	0.000000	-	-	-	-
95	613U BK ACCRL-COOK CT RENT HOLIDAY	60,495	(12,704)	(12,704)	-	(12,704)	-	(12,704)	0.000000	-	-	-	-
96	613V ACCRD BK SEVERANCE BENEFITS	-	-	-	-	-	-	-	0.000000	-	-	-	-
97	614I ECONOMIC DEVEL FUND - CURRENT	-	-	-	-	-	-	-	0.000000	-	-	-	-
98	614J ECONOMIC DEVEL FUND - NON-CURRENT	-	-	-	-	-	-	-	0.000000	-	-	-	-
99	614L PROVISION FOR POTENTIAL LOSS	-	-	-	-	-	-	-	0.000000	-	-	-	-
100	615A ACCRUED INTEREST EXP-STATE	-	-	-	-	-	-	-	0.991000	-	-	-	-
101	615B ACCRUED INTEREST-LONG-TERM - FIN 48	-	-	-	-	-	-	-	0.986000	-	-	-	-
102	615C ACCRUED INTEREST-SHORT-TERM - FIN 48	-	-	-	-	-	-	-	0.000000	-	-	-	-
103	615E ACCRUED STATE INCOME TAX EXP	-	-	-	-	-	-	-	0.991000	-	-	-	-
104	615R REG ASSET - DEFERRED R TO COSTS	-	-	-	-	-	-	-	0.985000	-	-	-	-
105	625A FEDERAL MITIGATION PROGRAMS	(318,146)	66,811	66,811	-	66,811	-	66,811	1.000000	-	-	-	-
106	625B STATE MITIGATION PROGRAMS	-	-	-	-	-	-	-	0.000000	-	-	-	-
107	TOTAL BOOK ACCRUALS	15,816,788	(3,321,524)	(3,321,524)	-	(3,321,524)	-	(3,321,524)	-	(5,654,356)	24,890	(5,629,466)	-

Kentucky Power Company
Computation of Adjusted
Deferred Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Table with columns: Line No., DEFERRED FEDERAL INCOME TAXES, (1) Total Company Electric Utility Sch M Per Books, (2) Schedule M x FTR Rate @ 21%, (3) DFTT Feedback/ Excess Based on, (4) Total Company Electric Utility DFTT before Assign & Adjust, (5) Elimination Adjustments, (6) Total Company Electric Utility After Assignment, (7) Rate Case Adjustments, (8) Total Co Electric Utility After Rate Adjustments, (9) KY Jurisdictional Allocation Factor, (10) KY Jurisdictional Allocated Amount, (11) Allocation Basis, (12) Kentucky Jurisdictional Adjustments, (13) KY Jurisdictional Adjusted Amount.

Total BOOK DEFERRALS

BOOK RESERVES

Total BOOK RESERVES

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=====
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Kentucky Power Company
Computation of Adjusted
Deferred Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Table with columns: Line No., Description, (1) Total Company Electric Utility Sch M Per Books 12 Mo. 03/31/23, (2) Schedule M x FTR Rate @ 21%, (3) DFTT Feedback/ Excess For 12 Months Based on 12 Mo. 03/31/23, (4) Total Company Electric Utility DFTT before Assign & Adjust., (5) Elimination Adjustments, (6) Total Company Electric Utility After Assignment, (7) Rate Case Adjustments, (8) Total Co Electric Utility After Rate Adjustments 12 Mo. 03/31/23, (9) KY Jurisdictional Allocation Factor, (10) KY Jurisdictional Allocated Amount, (11) Allocation Basis, (12) Kentucky Jurisdictional Adjustments, (13) KY Jurisdictional Adjusted Amount.

Kentucky Power Company
Computation of Adjusted
Deferred Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended March 31, 2023

Line No.	(1) Total Company Electric Utility Sch M Per Books 12 Mo. 03/31/23	(2) Schedule M x FT Rate @ 21%	(3) DFTT Feedback/ Excess For 12 Months Based on 12 Mo. 03/31/23	(4) Total Company Electric Utility DFTT before Assign & Adjust.	(5) Elimination Adjustments	(6) Total Company Electric Utility After Assignment	(7) Rate Case Adjustments	(8) Total Co Electric Utility After Rate Adjustments 12 Mo. 03/31/23	(9) KY Jurisdictional Allocation Factor	(10) KY Jurisdictional Allocated Amount	(11) Allocation Basis	(12) Kentucky Jurisdictional Adjustments	(13) KY Jurisdictional Adjusted Amount
246													
247	4,187,342	(881,442)	-	(881,442)	-	(881,442)	-	(881,442)	0.986000	(869,102)	GROSS PLT	-	(869,102)
248	292,220	(61,366)	-	(61,366)	-	(61,366)	-	(61,366)	0.986000	(60,507)	GROSS PLT	-	(60,507)
249	4,489,562	(942,808)	-	(942,808)	-	(942,808)	-	(942,808)		(929,609)		-	(929,609)
250													
251									0.000000	-	NON-APPLIC	-	-
252													
253													
254													

=====
TAX DEFERRALS
712L CAPITALIZED SOFTWARE COST-BOOKS
712K CAPITALIZED SOFTWARE COST-BOOK
Total TAX DEFERRALS
=====
TAX vs BOOK GAIN / LOSS
690E REG ASSET - UNRECOVERED PLANT - BIG SANDY
Total TAX vs BOOK GAIN / LOSS
=====

KENTUCKY POWER COMPANY
 STATE INCOME TAXES
 Twelve Months Ended March 31, 2023

Line #	Item Description	Total Company Electric Utility Before		Elimination Adjustments	Total Company Electric Utility After Rate Case Adjustments		Kentucky Jurisdictional Allocation Factor	Kentucky Jurisdictional Allocated Amount	Kentucky Jurisdictional Adjustments	KY Jurisdictional Adjusted Amount
		12 Mo. 03/31/23	Less Non-Applicable		Assign & Adjust	After Rate Case				
1	Book Income Before State Income Tax Expense	(2,695,350)	(2,999,912)	304,563	0	304,563	SPECIFIC	674,983	8,770,722	9,445,705
2	Add (Subtract): Federal Schedule M Adjustments	27,343,701	(6,238,467)	33,582,168	0	33,582,168	SPECIFIC	52,196,674	1,703,082	53,899,756
3	Add (Subtract): State Income Taxes	0	0	0	0	0	SPECIFIC	0	0	0
4	Add (Subtract): Bonus Depreciation Adjustment	(22,353,103)	0	(22,353,103)	0	(22,353,103)	0.986000	(22,040,159)	0	(22,040,159)
5	Add (Subtract): Tax Depreciation Lookback	0	0	0	0	0	0.986000	0	0	0
6	Add (Subtract): Federal Domestic Production Activity	0	0	0	0	0	0.985000	0	0	0
7	Add (Subtract): Interest Income - US Obligations	0	0	0	0	0	0.986000	0	0	0
8	Add (Subtract): Other	0	0	0	0	0	0.986000	0	0	0
9	State Taxable Income Subject to Apportionment	2,295,249	(9,238,379)	11,533,628	0	11,533,628		30,831,498	10,473,804	41,305,302
10	Apportionment Factor	1,000,000		1,000,000	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
11	Apportioned State Taxable Income	2,295,249	(9,238,379)	11,533,628	0	11,533,628		30,831,498	10,473,804	41,305,302
12	Post Apportionment Schedule M Adjustments	0	0	0	0	0	0.986000	0	0	0
13	State Taxable Income After Apportionment	2,295,249	(9,238,379)	11,533,628	0	11,533,628		30,831,498	10,473,804	41,305,302
14	State Income Tax Rate	5.00%	5.00%	5.00%	5.00%	5.00%		5.00%	5.00%	5.00%
15	Current State Income Tax	114,762	(461,919)	576,681	0	576,681		1,541,575	523,690	2,065,265
16	Other Adjustments	0	0	0	0	0	0.000000	0	0	0
17	Tax Return, Apportionment & Other Adjustments	259,648	259,648	0	0	0	0.000000	0	0	0
18	Other Adjustments	0	0	0	0	0	0.000000	0	0	0
19	Other Adjustments	0	0	0	0	0	0.000000	0	0	0
20	Total State Income Tax --- Kentucky	374,410	(202,271)	576,681	0	576,681		1,541,575	523,690	2,065,265

Line #	Item Description	Total Company Electric Utility Before		Elimination Adjustments	Total Company Electric Utility After Rate Case Adjustments		Kentucky Jurisdictional Allocation Factor	Kentucky Jurisdictional Allocated Amount	Kentucky Jurisdictional Adjustments	KY Jurisdictional Adjusted Amount
		12 Mo. 03/31/23	Less Non-Applicable		Assign & Adjust	After Rate Case				
26	Book Income Before State Income Tax Expense	(2,695,350)	(2,999,912)	304,563	0	304,563	SPECIFIC	674,983	8,770,722	9,445,705
27	Add (Subtract): Federal Schedule M Adjustments	27,343,701	(6,238,467)	33,582,168	0	33,582,168	SPECIFIC	52,196,674	1,703,082	53,899,756
28	Add (Subtract): State Income Taxes	0	0	0	0	0	SPECIFIC	0	0	0
29	Add (Subtract): Bonus Depreciation Adjustment	(20,580,020)	0	(20,580,020)	0	(20,580,020)	0.986000	(20,291,900)	0	(20,291,900)
30	Add (Subtract): Tax Depreciation Lookback	0	0	0	0	0	0.985000	0	0	0
31	Add (Subtract): Federal Domestic Production Activity	0	0	0	0	0	0.986000	0	0	0
32	Add (Subtract): Other	0	0	0	0	0	0.986000	0	0	0
33	Add (Subtract): Other	0	0	0	0	0	0.986000	0	0	0
34	State Taxable Income Subject to Apportionment	4,068,331	(9,238,379)	13,306,711	0	13,306,711		32,579,757	10,473,804	43,053,561
35	Apportionment Factor	0,000,000	0,000,000	0,000,000	0,000,000	0,000,000		0,000,000	0,000,000	0,000,000
36	Apportioned State Taxable Income	0	0	0	0	0	0.986000	0	0	0
37	Post Apportionment Schedule M Adjustments	0	0	0	0	0	0.986000	0	0	0
38	State Taxable Income After Apportionment	0	0	0	0	0		0	0	0
39	State Income Tax Rate	9.50%	9.50%	9.50%	9.50%	9.50%		9.50%	9.50%	9.50%
40	Current State Income Tax	0	0	0	0	0		0	0	0
41	Other Adjustments	0	0	0	0	0	0.000000	0	0	0
42	Tax Return, Apportionment & Other Adjustments	0	0	0	0	0	0.000000	0	0	0
43	Other Adjustments	(444,020)	(444,020)	0	0	0	0.000000	0	0	0
44	Other Adjustments	0	0	0	0	0	0.000000	0	0	0
45	Other Adjustments	0	0	0	0	0	0.000000	0	0	0
46	Total State Income Tax --- Illinois	(444,020)	(444,020)	0	0	0		0	0	0

KENTUCKY POWER COMPANY
 STATE INCOME TAXES
 Twelve Months Ended March 31, 2023

Line #	Item Description	Total Company Electric Utility Before		Elimination Adjustments	Total Company Electric Utility After Rate Case		Rate Case Adjustments	Total Company Electric Utility After Rate Case Adjustments		Kentucky Jurisdictional Allocation Factor	Kentucky Jurisdictional Allocated Amount	Kentucky Jurisdictional Adjustments	KY Jurisdictional Adjusted Amount
		12 Mo. 03/31/23	Less Non-Applicable		Assign & Adjust	Adjustments		Adjustments	Adjustments				
STATE INCOME TAXES													
Michigan State Income Taxes													
51	Book Income Before State Income Tax Expense	(2,695,350)	(2,999,912)	304,563	0	304,563	0	304,563	0	SPECIFIC	674,983	8,770,722	9,445,705
52	Add (Subtract): Federal Schedule M Adjustments	27,343,701	(6,238,467)	33,582,168	0	33,582,168	0	33,582,168	0	SPECIFIC	52,196,674	1,703,082	53,899,756
53	Add (Subtract): State Income Taxes	0	0	0	0	0	0	0	0	SPECIFIC	0	0	0
54	Add (Subtract): Bonus Depreciation Adjustment	(21,618,306)	0	(21,618,306)	0	(21,618,306)	0	(21,618,306)	0	GROSS PLT	(21,315,650)	0	(21,315,650)
55	Add (Subtract): Tax Depreciation Lookback	0	0	0	0	0	0	0	0	PROD PLT	0	0	0
56	Add (Subtract): Interest Income - US Obligations	0	0	0	0	0	0	0	0	PROD PLT	0	0	0
57	Add (Subtract): Federal Domestic Production Activity	0	0	0	0	0	0	0	0	PROD PLT	0	0	0
58	Add (Subtract): Other	0	0	0	0	0	0	0	0	GROSS PLT	0	0	0
59	State Taxable Income Subject to Apportionment	3,030,045	(9,238,379)	12,268,425	0	12,268,425	0	12,268,425	0	GROSS PLT	31,556,007	10,473,804	42,029,811
60	Apportionment Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000	0.000000	0.000000
61	Appportioned State Taxable Income	0	0	0	0	0	0	0	0	0.986000	0	0	0
62	Post Apportionment Schedule M Adjustments	0	0	0	0	0	0	0	0		0	0	0
63	State Taxable Income After Apportionment	0	0	0	0	0	0	0	0		0	0	0
64	State Income Tax Rate	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%		6.00%	6.00%	6.00%
65	Current State Income Tax	0	0	0	0	0	0	0	0	CALC	0	0	0
66	MBT Surcharge @ 21.99%	0	0	0	0	0	0	0	0	NON-UTILITY	0	0	0
67	Other Adjustments	0	0	0	0	0	0	0	0	NON-UTILITY	0	0	0
68	Tax Return, Apportionment & Other Adjustments	0	0	0	0	0	0	0	0	NON-UTILITY	0	0	0
69	Other Adjustments	0	0	0	0	0	0	0	0	NON-UTILITY	0	0	0
70	Other Adjustments	0	0	0	0	0	0	0	0	NON-UTILITY	0	0	0
71	Other Adjustments	0	0	0	0	0	0	0	0	NON-UTILITY	0	0	0
72	Other Adjustments	0	0	0	0	0	0	0	0	NON-UTILITY	0	0	0
73	Total State Income Tax --- Michigan	0	0	0	0	0	0	0	0		0	0	0
74		0	0	0	0	0	0	0	0		0	0	0
75		0	0	0	0	0	0	0	0		0	0	0
76		0	0	0	0	0	0	0	0		0	0	0
77		0	0	0	0	0	0	0	0		0	0	0
West Virginia State Income Taxes													
78	Book Income Before State Income Tax Expense	(2,695,350)	(2,999,912)	304,563	0	304,563	0	304,563	0	SPECIFIC	674,983	8,770,722	9,445,705
79	Add (Subtract): Federal Schedule M Adjustments	27,343,701	(6,238,467)	33,582,168	0	33,582,168	0	33,582,168	0	SPECIFIC	52,196,674	1,703,082	53,899,756
80	Add (Subtract): State Income Taxes	0	0	0	0	0	0	0	0	SPECIFIC	0	0	0
81	Add (Subtract): Bonus Depreciation Adjustment	0	0	0	0	0	0	0	0	GROSS PLT	0	0	0
82	Add (Subtract): Tax Depreciation Lookback	0	0	0	0	0	0	0	0	PROD PLT	0	0	0
83	Add (Subtract): Interest Income - US Obligations	0	0	0	0	0	0	0	0	PROD PLT	0	0	0
84	Add (Subtract): Federal Domestic Production Activity	0	0	0	0	0	0	0	0	PROD PLT	0	0	0
85	Add (Subtract): Other	0	0	0	0	0	0	0	0	GROSS PLT	0	0	0
86	State Taxable Income Subject to Apportionment	24,648,351	(9,238,379)	33,886,731	0	33,886,731	0	33,886,731	0	GROSS PLT	52,871,657	10,473,804	63,345,461
87	Apportionment Factor	0.001000	0.001000	0.001000	0.001000	0.001000	0.001000	0.001000	0.001000		0.001000	0.001000	0.001000
88	Appportioned State Taxable Income	24,648	(9,239)	33,887	0	33,887	0	33,887	0	0.986000	52,872	10,474	63,345
89	Post Apportionment Schedule M Adjustments	8,706,000	0	8,706,000	0	8,706,000	0	8,706,000	0	0.986000	8,584,116	10,474	8,844,116
90	State Taxable Income After Apportionment	8,730,648	(9,239)	8,739,887	0	8,739,887	0	8,739,887	0	0.986000	8,636,988	10,474	8,647,461
91	State Income Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%	6.50%		6.50%	6.50%	6.50%
92	Current State Income Tax	567,492	(601)	568,093	0	568,093	0	568,093	0	0.986000	561,404	681	562,085
93	Deferred State Income Tax - WVA Pollution Control	226,356	(799)	226,356	0	226,356	0	226,356	0	0.986000	223,187	0	223,187
94	Tax Return, Apportionment & Other Adjustments	(799)	0	0	0	0	0	0	0	0.000000	0	0	0
95	Other Adjustments	0	0	0	0	0	0	0	0	0.000000	0	0	0
96	Other Adjustments	0	0	0	0	0	0	0	0	0.000000	0	0	0
97	Other Adjustments	0	0	0	0	0	0	0	0	0.000000	0	0	0
98	Total State Income Tax --- West Virginia	793,049	(1,400)	794,449	0	794,449	0	794,449	0		784,591	681	785,272

KENTUCKY POWER COMPANY
 STATE INCOME TAXES
 Twelve Months Ended March 31, 2023

Line #	Item Description	STATE INCOME TAXES										Kentucky Jurisdictional Adjustments	Kentucky Jurisdictional Adjusted Amount	
		Total Company Per Books 12 Mo. 03/31/23	Less Non-Applicable	Total Company Electric Utility Before Assign & Adjust	Elimination Adjustments	Total Company Electric Utility After Rate Case Adjustments	Rate Case Adjustments	Total Company Electric Utility After Rate Case Adjustments	Kentucky Jurisdictional Allocation Factor	Kentucky Jurisdictional Allocated Amount				
102														
103	All Other State Income Taxes													
104														
105														
106	FIN-48 State Income Tax Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
107	Deferred State Income Tax	(993,754)	(993,754)	0	0	0	0	0	0	0	0	0	0	0
108	All Other State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
109	Total State Income Tax --- All Other	(993,754)	(993,754)	0	0	0	0	0	0	0	0	0	0	0
110														
111														
112														
113														
114														
115														
116	Total State Income Tax --- All States	(270,314)	(1,641,445)	1,371,130	0	1,371,130	0	1,371,130	0	1,371,130	0	1,371,130	2,326,166	2,850,537
117														
118														
119	Current State Income Tax --- All States	1,176,141	(1,641,445)	1,144,774	0	1,144,774	0	1,144,774	0	1,144,774	0	1,144,774	2,102,979	2,627,350
120														
121														
122	Deferred State Income Tax --- All States	(1,446,456)	0	226,356	0	226,356	0	226,356	0	226,356	0	226,356	223,187	223,187

ALLOCATION FACTORS:

GROSS PLT	0.9860000
NET PLANT	0.9870000
PROD PLT	0.9850000
TRAN PLT	0.9850000
DIST PLT	0.9990000
T&D PLT	0.9930000
ENERGY	0.9860000
LABOR	0.9910000
O&M EXP	0.9890000
REVENUE	0.9910000
REVENUE-OTH	0.0000000
SPECIFIC	1.0000000
NON-APPLIC	0.0000000
NON-UTILITY	0.0000000

Note:

Consistent with prior KPCCO Rate Filings and Commission Orders, State Income Taxes are treated as flow-thru for rate-making purposes other than those that were obtained as a result of the acquisition of the Mitchell Plant. (-) = No Deferred State Income Taxes are included in Cost of Service.

KENTUCKY POWER COMPANY
TAXES OTHER THAN INCOME TAX
FOR THE TEST YEAR ENDED MARCH 31, 2023

	Total Company Per Books 12 Mo 03/31/2023	Less Non-Utility/ Non-Applicable	Total Company Electric Utility Before Rate Case Adjustments	Elimination / Out-of-Period Adjustments	Total Company Electric Utility After Rate Case Adjustments	Rate Case Adjustments	Total Company Electric Utility After Adjustments	Kentucky Jurisdictional Allocation Factor	Kentucky Jurisdictional Allocated Amount	Allocation Basis
FICA	1,789,567	(16,252)	1,805,819	0	1,805,819	0	1,805,819	99.100000%	1,789,567	LABOR
Federal Unemployment Tax	13,192	(120)	13,312	0	13,312	0	13,312	99.100000%	13,192	LABOR
Real / Personal Property Taxes	19,030,490	(7,685)	19,038,176	0	19,038,176	2,435,045	21,473,221	98.600000%	21,172,596	GROSS PLT
Real / Personal Property Taxes - Capital Leases	564,638	(8,017)	572,656	0	572,656	0	572,656	98.600000%	564,638	GROSS PLT
State Gross Receipts Tax	16,484	0	16,484	0	16,484	0	16,484	100.000000%	16,484	SPECIFIC
State Unemployment Tax	22,704	(206)	22,910	0	22,910	0	22,910	99.100000%	22,704	LABOR
State Franchise Taxes	0	0	0	0	0	0	0	100.000000%	0	SPECIFIC
Federal Excise Taxes	5,750	(52)	5,802	0	5,802	0	5,802	99.100000%	5,750	LABOR
State Public Service Commission Tax / Fees	0	0	0	0	0	0	0	100.000000%	0	SPECIFIC
State Sales & Use Tax	(120,271)	1,708	(118,563)	0	(118,563)	(66,648)	(185,211)	98.600000%	(182,618)	GROSS PLT
State License / Registration Tax / Fees	26	0	26	0	26	0	26	100.000000%	26	SPECIFIC
State Business & Occupation Tax	6,340,624	(96,538)	6,437,182	0	6,437,182	4,296	6,441,477	98.500000%	6,344,855	DEMAND
Municipal License Fees	0	0	0	0	0	0	0	98.600000%	0	GROSS PLT
Miscellaneous / Other	0	0	0	0	0	0	0	98.600000%	0	GROSS PLT
Total Taxes Other Than Income --- Operating	27,663,204	(127,183)	27,793,803	0	27,793,803	2,372,693	30,166,497		29,747,194	

ALLOCATION FACTORS:

GROSS PLT	0.98600000
NET PLANT	0.98700000
PROD PLT	0.98600000
TRAN PLT	0.98500000
DIST PLT	0.99500000
T&D PLT	0.99300000
ENERGY	0.98600000
LABOR	0.99100000
O&M EXP	0.98900000
REVENUE	0.99100000
REVENUE-OTH	0.99500000
DEMAND	0.98500000
SPECIFIC	1.00000000
NON-APPLIC	0.00000000
NON-UTILITY	0.00000000

KENTUCKY POWER COMPANY
 ACCUMULATED DEFERRED FEDERAL INCOME TAXES
 FOR THE TEST YEAR ENDED MARCH 31, 2023

ALLOCATED TO KENTUCKY JURISDICTIONAL OPERATIONS

DESCRIPTION	TOTAL COMPANY PER BOOKS	KENTUCKY ALLOCATION METHOD	FACTOR	PER BOOKS	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
ACCOUNT 190/1001										
TAX CREDIT C/F - DEFERRED TAX ASSET	462,627	GP-Total	0.986000	456,150	-	456,150	-	456,150	-	456,150
CORPORATE ALTERNATIVE MINIMUM TAX ADJUSTMENT	780,997	GP-Total	0.986000	770,063	-	770,063	-	770,063	(770,063)	-
INT'EXP CAPITALIZED FOR TAX	6,938,919	GP-Total	0.986000	6,841,774	-	6,841,774	-	6,841,774	-	6,841,774
CIAC - BOOK RECEIPTS	1,791,991	GP-Dist	0.999000	1,790,199	-	1,790,199	-	1,790,199	-	1,790,199
CUST ADV INC FOR TAX	21,028	GP-Dist	0.999000	21,007	-	21,007	-	21,007	-	21,007
DEFD FUEL EXP - CUR DEFL SET UP	0	GP-Total	0.986000	-	-	-	-	-	-	-
DEFD FUEL ADJ - ACCRD UTIL REVS	(0)	GP-Total	0.986000	-	-	-	-	-	-	-
DEFD FUEL ADJ - REG	0	GP-Total	0.986000	-	-	-	-	-	-	-
PROVISION FOR POSS REV REF	355,673	Non-Allocated	0.000000	-	-	-	-	-	-	-
PROV FOR RATE REFUND-TAX REFORM	0	GP-Total	0.986000	-	-	-	-	-	-	-
PROV FOR RATE REFUND-EXCESS PROTECTED	0	GP-Total	0.986000	-	-	-	-	-	-	-
MTM BK LOSS - AL - TAX DEFL	(470,499)	GP-Total	0.986000	(463,912)	-	(463,912)	-	(463,912)	-	(463,912)
MARK & SPREAD - DEFERRAL - 190 - A/L	(51,674)	EAF	0.986000	(50,950)	-	(50,950)	-	(50,950)	-	(50,950)
INSURANCE PREMIUMS ACCRUED	706,563	GP-Total	0.000000	-	-	-	-	-	-	-
PROV WORKER'S COMP	(2,703,684)	Non-Allocated	0.000000	(2,679,351)	-	(2,679,351)	-	(2,679,351)	-	(2,679,351)
ACCURED BK PENSION EXPENSE	40,053	OML	0.991000	-	-	-	-	-	-	-
SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(21,850)	Non-Allocated	0.000000	-	-	-	-	-	-	-
ACCRD SUP EXEC RETIRE PLAN COSTS - SFAS 158	4,944	Non-Allocated	0.000000	-	-	-	-	-	-	-
ACCURED BOOK SUP SAVINGS PLAN EXP	(0)	Non-Allocated	0.000000	-	-	-	-	-	-	-
EMPLOYER SAVINGS PLAN MATCH	(1)	GP-Total	0.986000	(1)	-	(1)	-	(1)	-	(1)
ACCURED PSI PLAN EXPENSE	(196,049)	OML	0.991000	(194,284)	-	(194,284)	-	(194,284)	-	(194,284)
STOCK BASED COMP-CAREER SHARES	147,940	OML	0.000000	-	-	-	-	-	-	-
PROV TRADING CREDIT RISK-ABOVE-THE-LINE	(6,047)	Non-Allocated	0.000000	(5,962)	-	(5,962)	-	(5,962)	-	(5,962)
PROV - FAS 157 - A/L	0	EAF	0.986000	-	-	-	-	-	-	-
PRELIM SURVEY & INVEST RESERVE - BIG SANDY FGD	0	GP-Total	0.986000	-	-	-	-	-	-	-
DEFD COMPANYSIDE INCENTIVE PLAN	156,640	GP-Total	0.000000	-	-	-	-	-	-	-
ACCRD COMPANYWIDE INCENTIVE PLAN	391,492	GP-Total	0.000000	-	-	-	-	-	-	-
ACCURED BOOK VACATION PAY	13,865	Non-Allocated	0.000000	-	-	-	-	-	-	-
BOOK LEASES DEFERRED	12,372	Non-Allocated	0.000000	-	-	-	-	-	-	-
INCENTIVE COMP DEFERRAL PLAN	0	Non-Allocated	0.000000	-	-	-	-	-	-	-
BK ACCRL - COOK CT RENT HOLIDAY	(0)	Non-Allocated	0.000000	-	-	-	-	-	-	-
ACCURED BK SEVERANCE BENEFITS	(0)	OML	0.991000	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT FUND - CURRENT	62,343	OML	0.000000	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT FUND - NON-CURRENT	0	GP-Total	0.986000	-	-	-	-	-	-	-
ACCURED INTEREST EXP - STATE	(0)	OP-Rev	0.991000	-	-	-	-	-	-	-
ACCURED INTEREST - LONG TERM - FIN 48	1	GP-Total	0.986000	1	-	1	-	1	-	1
ACCURED INTEREST - SHORT TERM - FIN 48	0	GP-Total	0.986000	-	-	-	-	-	-	-
ACCURED STATE INCOME TAX EXP	0	GP-Total	0.986000	-	-	-	-	-	-	-
PROV LOSS - CARRYING CHG - PURCHASED EMA	0	GP-Total	0.986000	-	-	-	-	-	-	-
FEDERAL MITIGATION PROGRAMS	51,249	Non-Allocated	0.000000	-	-	-	-	-	-	-
STATE MITIGATION PROGRAMS	0	SPECIFIC	1.000000	-	-	-	-	-	-	-
DEFD BK CONTRACT REVENUE	544	OP-Rev	0.991000	539	-	539	-	539	-	539
DEFERRED STORM DAMAGE	(13,661)	Non-Allocated	0.000000	-	-	-	-	-	-	-
DEFD REV - SAN ANGELO SETTLEMENT	0	Non-Allocated	0.000000	-	-	-	-	-	-	-
TAX > BOOK BASIS - EMA - ACCT 190	0	EAF	0.986000	-	-	-	-	-	-	-
DEFD TAX LOSS - INTERCO SALE - EMA	0	EAF	0.986000	-	-	-	-	-	-	-
DEFD BOOK GAIN - EPA AUCTION	0	EAF	0.986000	-	-	-	-	-	-	-
ADVANCE RENTAL INCOME	100,769	OP-Rev	0.991000	99,862	-	99,862	-	99,862	-	99,862
DEFD REVENUE - BONUS LEASE - SHORT-TERM	4,781	Non-Allocated	0.000000	-	-	-	-	-	-	-
DEFD REVENUE - BONUS LEASE - LONG-TERM	(0)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG LIAB - UNREALIZED M-T-M GAIN - DEFERRAL	(167,187)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET - CCS FEED STUDY - RESERVE	(0)	GP-Total	0.986000	-	-	-	-	-	-	-
TAX DEFAMORT - 3 YR FAC AGREEMENT FEE	(10,102)	GP-Total	0.986000	(9,961)	-	(9,961)	-	(9,961)	-	(9,961)
CAPITALIZED SOFTWARE COSTS - TAX	0	GP-Total	0.986000	-	-	-	-	-	-	-
BOOK DEFL - GAIN REACQUIRED DEBT	(4,365,794)	GP-Total	0.991000	(4,326,492)	-	(4,326,492)	-	(4,326,492)	-	(4,326,492)
ACCURED SFAS 106 - POST RETIRE BENEFIT	145,148	OML	0.986000	143,116	-	143,116	-	143,116	-	143,116
SFAS 106 PST RETIRE BENEFIT - NON-DEDUCT CONTRIBUTION		GP-Total	0.986000							

KENTUCKY POWER COMPANY
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2023

DESCRIPTION	TOTAL COMPANY PER BOOKS	ALLOCATED TO KENTUCKY JURISDICTIONAL OPERATIONS									
		KENTUCKY ALLOCATION METHOD	FACTOR	PER BOOKS	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA	
ACCRUED OPEB COSTS - SFAS 158	1,134,196	Non-Allocated	0.000000	-	-	-	-	-	-	-	-
ACCRUED SFAS 112 - POST EMPLOY BENEFIT	686,463	Non-Allocated	0.000000	-	-	-	-	-	-	-	-
ACCRUED BOOK ARO EXPENSE - SFAS 143	3,904,743	Non-Allocated	0.000000	-	-	-	-	-	-	-	-
SFAS 106 - MEDICARE SUBSIDY - NORM (PPACA)	(348,244)	OML	0.991000	(345,110)	(345,110)	(345,110)	(345,110)	(345,110)	(345,110)	(345,110)	
BOOK OPERATING LEASE - ASSET	(60,874)	Non-Allocated	0.000000	-	-	-	-	-	-	-	
GROSS RECEIPTS - TAX EXPENSE	0	GP-Total	0.986000	-	-	-	-	-	-	-	
DSIT - FIN 48	0	GP-Total	0.986000	-	-	-	-	-	-	-	
DFIT-DSIT - WV POLLUTION CONTROL	424,506	GP-Total	0.986000	418,563	418,563	418,563	418,563	418,563	418,563		
DFIT-DSIT - MITCHELL PLANT TRANSFER	0	GP-Total	0.986000	-	-	-	-	-	-	-	
ACCRUED SIT TAX RESERVE	0	GP-Total	0.986000	-	-	-	-	-	-	-	
ACCRUED SALES AND USE TAX RESERVE	2,583	GP-Total	0.986000	2,547	2,547	2,547	2,547	2,547	2,547		
ACCRUED SIT TAX RESERVE - LONG TERM - FIN 48	1	GP-Total	0.986000	1	1	1	1	1	1		
ACCRUED SIT TAX RESERVE - SHORT TERM - FIN 48	0	GP-Total	0.986000	-	-	-	-	-	-		
IRS AUDIT SETTLEMENT	(0)	GP-Total	0.986000	-	-	-	-	-	-		
IRS CAPITALIZATION ADJUSTMENT	57,436	GP-Total	0.986000	56,632	56,632	56,632	56,632	56,632	56,632		
AMT CREDIT - DEFERRED	0	GP-Total	0.986000	-	-	-	-	-	-		
RESTRICTED STOCK PLAN	16,106	GP-Total	0.986000	15,881	15,881	15,881	15,881	15,881	15,881		
PSI - STOCK BASED COMP	319,222	GP-Total	0.986000	314,753	314,753	314,753	314,753	314,753	314,753		
PROVISION TO GENERAL LEDGER ADJUSTMENT	908,116	GP-Total	0.986000	895,403	895,403	895,403	895,403	895,403	895,403		
NOLC	-	GP-Total	0.985000	-	-	-	-	-	-	-	
TOTAL ACCOUNT 190/001	11,227,656			3,750,468	3,750,468	3,750,468	3,750,468	40,736,591	44,487,059		

KENTUCKY POWER COMPANY
 ACCUMULATED DEFERRED FEDERAL INCOME TAXES
 FOR THE TEST YEAR ENDED MARCH 31, 2023

ALLOCATED TO KENTUCKY JURISDICTIONAL OPERATIONS

DESCRIPTION	TOTAL COMPANY PER BOOKS	KENTUCKY ALLOCATION METHOD	FACTOR	PER BOOKS	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
ACCOUNT 2831001										
NOL-STATE C/F-DEF TAX ASSET-LT - IL	3,638	GP-Total	0.986000	3,587	-	3,587	-	3,587	-	3,587
NOL-STATE C/F-DEF TAX ASSET-LT - KY	(3,105,826)	GP-Total	0.986000	(3,062,345)	-	(3,062,345)	-	(3,062,345)	-	(3,062,345)
NOL-STATE C/F-DEF TAX ASSET-LT - MI	(283)	GP-Total	0.986000	(279)	-	(279)	-	(279)	-	(279)
UNRECOVERED FUEL COST	(1,147,887)	Non-Allocated	0.000000	-	-	-	-	-	-	-
PROPERTY TAX - OLD METHOD - TAX	(535,260)	NP	0.987000	(528,302)	-	(528,302)	-	(528,302)	-	(528,302)
M-T-M BOOK GAIN - ABOVE-THE-LINE - TAX DEFL	370,026	EAF	0.986000	364,846	-	364,846	-	364,846	-	364,846
MARK & SPREAD - DEFERRAL - 283 AL	(241,402)	EAF	0.986000	(238,023)	-	(238,023)	-	(238,023)	-	(238,023)
ACCRUED BOOK PENSION EXPENSE	0	GP-Total	0.986000	0	-	0	-	0	-	0
ACCRUED BOOK PENSION EXPENSE - SFAS 158	5,085,108	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET - DEFERRED RTO COSTS	(0)	GP-Totals	0.985000	-	-	-	-	-	-	-
DEFD EXPS (A/C 186)	(0)	GP-Total	0.986000	-	-	-	-	-	-	-
DEFD BK CONTRACT REVENUE	0	OP-Rev	0.991000	-	-	-	-	-	-	-
RATE CASE DEFD CHGS	(29,912)	Non-Allocated	0.000000	-	-	-	-	-	-	-
BOOK DEFL - DEMAND SIDE MNGMT	(86,833)	Non-Allocated	0.000000	-	-	-	-	-	-	-
RATE CASE DEFERRED CHARGES	0	GP-Total	0.986000	0	-	0	-	0	-	0
DEFD BK CONTRACT REVENUE	0	GP-Total	0.986000	0	-	0	-	0	-	0
BOOK > TAX BASIS - EMISSION ALLOW - A/C 283	(1,782,671)	GP-Total	0.986000	(1,757,713)	-	(1,757,713)	-	(1,757,713)	-	(1,757,713)
DEFD BOOK LOSS - NON-AFFILIATE SALE - EMA	(0)	EAF	0.986000	-	-	-	-	-	-	-
DEFD TAX GAIN - INTERCO SALE - EMA	0	EAF	0.986000	0	-	0	-	0	-	0
DEFD TAX GAIN - EPA AUCTION	0	EAF	0.986000	0	-	0	-	0	-	0
DEFD BOOK GAIN - EPA AUCTION	(0)	GP-Total	0.986000	-	-	-	-	-	-	-
REG ASSET - SFAS 143 - ARO	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET - SFAS 158 - PENSIONS	(3,047,836)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET - SFAS 158 - SERP	21,850	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET - SFAS 158 - OPEB	(1,484,757)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-LOSS MARGIN SHARING	1,728	GP-Total	0.986000	1,703	-	1,703	-	1,703	-	1,703
REG ASSET - NET CCS FEED STUDY	(126,477)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET - ATR UNDER RECOVERY	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET - REMOVAL CST - BIG SANDY	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET - SPENT ARO - BIG SANDY	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET - NIBV - ARO - RETIRED PLANTS	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-IGCC PRE-CONSTRUCTION COSTS	(192,899)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-ENERGY EFFICIENCY RECOVERY	86,833	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-BIG SANDY U1 OR-UNDER RECOV	110,620	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-BIG SANDY RETIRE COSTS RECOV	11,564,974	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-BIG SANDY RETIRE RIDER U2 O&M	(195,754)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-LUND RECOV-PURCH PWR PPA	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-LUND RECOV-ENVIRONMENTAL	(347,820)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-DEFD DEPREC-ENVIRONMENTAL	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-CAR CHGS-ENVIRON COSTS	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-CAR CHGS-ENVIRON UNREC EQUITY	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-DEFD O&M-ENVIRONMENTAL CSTS	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-DEFD CONSUM EXP-ENVIRON CSTS	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-DEFD PROP TAX EXP-ENVIRON CSTS	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC	367,349	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC	(461,452)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-NERC COMPL/CYBER CC-UNREC EQ	57,168	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-NERC COMPL/CYBER SEC-CAR CST	(116,074)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-NERC COMPL/CYBER SEC-DEF DEPR	(389,171)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-CAPACITY CHARGE TARIFF REV	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-DEFD DEPR-BIG SANDY U1 GAS	(54,526)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-DEFD PROP TAX-BIG SANDY U1 GAS	(18,870)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-UNRECOVERED PLANT - BIG SANDY	0	GP-Total	0.986000	0	-	0	-	0	-	0
REG ASSET-ROCKPORT CAPACITY DEF-EQ CC	867,718	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-ROCKPORT CAPACITY CC DEFERRAL	(1,776,071)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-ROCKPORT CAPACITY DEFERRAL	(9,729,968)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-KENTUCKY UNDER RECOV-PPA RIDER	(9,486,863)	Non-Allocated	0.000000	-	-	-	-	-	-	-

KENTUCKY POWER COMPANY
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2023

ALLOCATED TO KENTUCKY JURISDICTIONAL OPERATIONS

DESCRIPTION	TOTAL COMPANY PER BOOKS	KENTUCKY ALLOCATION METHOD	FACTOR	PER BOOKS	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
REG ASSET-FERC Formula Rates Under Recov	(171,225)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-GreenHat Settlement	(16,674)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-GreenHat Liability	0	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-KYCo Steam Maintenance Under-Recovery	(38,253)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-2020 KY Storm Deferral	(2,207,067)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-KY Storms	(9,659,161)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-KY ELG Deferral	(164,596)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-REMOVAL COSTS-AMORT-BIG SANDY	(3,660,284)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-SPENT ARO-BIG SANDY	5,259,940	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-UNRECOVERED PLANT-BIG SANDY	(23,103,800)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-NBV-ARO-RETIRED PLANTS	(63,866,903)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-M&S RETIRING PLANTS	(1,119,551)	Non-Allocated	0.000000	-	-	-	-	-	-	-
REG ASSET-DEFD PLANT MAINTENANCE	(633,315)	Non-Allocated	0.000000	-	-	-	-	-	-	-
NOL - STATE TAX C/F - DEFD TAX ASSET	0	GP-Total	0.986000	-	-	-	-	-	-	-
BOOK LEASES CAPITALIZED FOR TAX	0	GP-Total	0.986000	-	-	-	-	-	-	-
CAPITALIZED SOFTWARE COST - BOOK	470,532	GP-Total	0.986000	463,945	-	463,945	-	463,945	-	463,945
CAPITALIZED SOFTWARE COST-BOOKS	(6,425,177)	GP-Total	0.986000	(6,335,225)	-	(6,335,225)	-	(6,335,225)	-	(6,335,225)
LOSS ON REACQUIRED DEBT	2,864,223	GP-Total	0.986000	2,824,124	-	2,824,124	-	2,824,124	-	2,824,124
SFAS 106 - MEDICARE SUBSIDY - (PPACA) - REG ASSET	(68,311)	Non-Allocated	0.000000	-	-	-	-	-	-	-
BK DEFL - MERGER COSTS	(79,608)	Non-Allocated	0.000000	-	-	-	-	-	-	-
DEFERRED SFAS 106 BOOK COSTS	(0)	GP-Total	0.986000	-	-	-	-	-	-	-
REG ASSET - ACCRUED SFAS 112	0	GP-Total	0.986000	-	-	-	-	-	-	-
EXCESS ADIT 283 - UNPROTECTED.	(686,463)	Non-Allocated	0.000000	-	-	-	-	-	-	-
EXCESS ADIT 283 - UNPROTECTED-FERC.	0	Non-Allocated	0.000000	-	-	-	-	-	-	-
EXCESS ADIT 283 - UNPROTECTED-KY.	1,657,968	Non-Allocated	0.000000	-	-	-	-	-	-	-
PROVISION TO GENERAL LEDGER ADJUSTMENT	(9,077,694)	Direct	1.000000	(9,077,694)	-	(9,077,694)	-	(9,077,694)	-	(9,077,694)
	195,856	GP-Total	0.986000	193,114	-	193,114	-	193,114	-	193,114
TOTAL ACCOUNT 283 1001	(116,351,166)			(14,089,225)	-	(14,089,225)	-	(14,089,225)	9,077,694	(5,011,531)
ACCOUNT 1901002										
NOL-STATE C/F-DEF TAX ASSET-LT - IL	(17,323)	GP-Total	0.986000	(17,080)	-	(17,080)	-	(17,080)	-	(17,080)
NOL-STATE C/F-DEF TAX ASSET-LT - KY	14,769,648	GP-Total	0.986000	14,562,593	-	14,562,593	-	14,562,593	-	14,562,593
NOL-STATE C/F-DEF TAX ASSET-LT - MI	1,346	GP-Total	0.986000	1,327	-	1,327	-	1,327	-	1,327
TOTAL ACCOUNT 283 1002	14,773,672			14,583,920	-	14,583,920	-	14,583,920	-	14,583,920
ACCOUNT 2831002										
DEFD SIT - TRANSFERRED MITCHELL PLANT	-	GP-Total	0.986000	-	-	-	-	-	-	-
TOTAL ACCOUNT 283 1002	-			-	-	-	-	-	-	-
ACCOUNT 2831102										
DEFD SIT - WVA POLLUTION CONTROL	(2,021,456)	GP-Total	0.986000	(1,993,156)	-	(1,993,156)	-	(1,993,156)	-	(1,993,156)
PROVISION TO GENERAL LEDGER ADJUSTMENT	(37,726)	GP-Total	0.986000	(37,198)	-	(37,198)	-	(37,198)	-	(37,198)
TOTAL ACCOUNT 2831102	(2,059,182)			(2,030,354)	-	(2,030,354)	-	(2,030,354)	-	(2,030,354)
TOTAL ACCUM DEFERRED INCOME TAX	(468,349,094)			(349,208,256)	-	(349,208,256)	-	(349,208,256)	110,888,023	(238,320,233)
RATE BASE REDUCTION	468,349,094			349,208,256	-	349,208,256	-	349,208,256	(110,888,023)	238,320,233
JURISDICTIONAL ALLOCATION METHOD:		SHORT NAME	FACTOR							
Production Demand	AFUDC - Demand	PDAF	0.985000							
Transmission Demand	AFUDC - General	TDAF	0.985000							

