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 Regulatory Assets And Liabilities; (4) Approval of Depreciation Rates; (5) Amortization of Certain Regulatory Assets; And (6) All Other Required Approvals And Relief	))))))))	Case No. 2025-00257

SECTION V

Exhibit 3: Tax Support

Kentucky Power Company
SUMMARY OF INCOME TAX EXPENSE
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

Line No.	Summary Information	(1) Total Company Per Books 12 Mo. 05/31/25	(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. 05/31/25	(8) KY Jurisdictional Allocation Factor	(9) KY Jurisdictional Allocated Amount	(10) Allocation Basis	(11) Kentucky Jurisdictional Adjustments	(12) KY Jurisdictional Adjusted Amount
1	**NET ELECTRIC OPERATING INCOME BEFORE INCOME TAX**	100,968,797	4,107,236	96,861,561	0	96,861,561	0	96,861,561	SPECIFIC	94,457,953	SPECIFIC	(10,416,074)	86,445,487
2	Interest Expense Synchronized	66,808,290	0	66,808,290	0	66,808,290	0	66,808,290	INT SYNC	65,472,124	GROSS PLT	(5,989,016)	60,819,274
3	Allowance for Borrowed Funds Used During Construction	3,956,847	0	3,956,847	0	3,956,847	0	3,956,847	INT SYNC	3,877,710	GROSS PLT	5,886,173	9,843,020
4	Other Income & Deductions - Net	(3,508,403)	(3,508,403)	0	0	0	0	0	NON-UTIL	0	NON-UTIL	0	0
5	**PRE-TAX BOOK INCOME BEFORE STATE INCOME TAX**	34,608,952	598,833	34,010,119	0	34,010,119	0	34,010,119		32,863,539		1,459,115	35,469,234
6	Current State Income Tax Expense	(991,748)	(174,575)	(817,173)	0	(817,173)	0	(817,173)	CALC	(128,014)	CALCULATED	(117,878)	(245,892)
7	**PRE-TAX BOOK INCOME BEFORE FEDERAL INCOME TAX**	**35,600,699**	**773,407**	**34,827,292**	**0**	**34,827,292**	**0**	**34,827,292**		**32,991,553**		**1,576,993**	**35,715,126**
8													
9													
10													
11	**Current SIT Expense**	(991,748)	(174,575)	(817,173)	0	(817,173)	0	(817,173)		(128,014)		(117,878)	(245,892)
12													
13	**Deferred SIT Expense**	(1,152,126)	0	(1,152,126)	0	(1,152,126)	0	(1,152,126)		(1,129,083)		(23,043)	(1,152,126)
14													
15	**Total SIT Expense**	**(2,143,873)**	**(174,575)**	**(1,969,299)**	**0**	**(1,969,299)**	**0**	**(1,969,299)**		**(1,257,097)**		**(140,921)**	**(1,398,018)**
16													
17													
18													
19	**Current FIT Expense**	(4,143,717)	902,405	(5,046,122)	0	(5,046,122)	0	(5,046,122)		(2,266,137)		(469,374)	(2,735,511)
20													
21	**Deferred FIT Expense**	8,216,488	952,899	7,263,589	0	7,263,589	0	7,263,589		7,710,806		4,873,835	12,584,641
22													
23	**Deferred ITC Expense**	0	0	0	0	0	0	0		0		0	0
24													
25	**Total FIT Expense**	**4,072,771**	**1,855,304**	**2,217,467**	**0**	**2,217,467**	**0**	**2,217,467**		**5,444,669**		**4,404,461**	**9,849,130**
26													
27													
28													
29	**Total Income Tax Expense**	**1,928,898**	**1,680,730**	**248,169**	**0**	**248,169**	**0**	**248,169**		**4,187,572**		**4,263,540**	**8,451,112**

Kentucky Power Company
Computation of Adjusted
Current Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

Line No.	Item Description	(1) Total Company Per Books 12 Mo. 05/31/25	(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. 05/31/25	(8) KY Jurisdictional Allocation Factor	(9) KY Jurisdictional Allocated Amount	(10) Allocation Basis	(11) KY Jurisdictional Allocation Wholesale Adjustments	(12) Kentucky Jurisdictional Adjustments	(13) KY Jurisdictional Adjusted Amount
1	**NET ELECTRIC OPERATING INCOME BEFORE INCOME TAX**	100,968,797	4,107,236	96,861,561	0	96,861,561	0	96,861,561	SPECIFIC	94,457,953	SPECIFIC	2,403,608	(10,416,074)	86,445,487
2	Interest Expense Synchronized	66,808,290	0	66,808,290	0	66,808,290	0	66,808,290	0.980000	65,472,124	GROSS PLT	1,336,166	(5,989,016)	60,819,274
3	Allowance for Borrowed Funds Used During Construction	3,956,847	0	3,956,847	0	3,956,847	0	3,956,847	0.980000	3,877,710	GROSS PLT	79,137	5,886,173	9,843,020
4	Other Income & Deductions (Before Income Tax)	(3,508,403)	(3,508,403)	0	0	0	0	0	NON-UTIL	0	NON-UTIL	-	0	-
5	**PRE-TAX BOOK INCOME BEFORE STATE INCOME TAX**	34,608,952	598,833	34,010,119	0	34,010,119	0	34,010,119		32,863,539		1,146,580	1,459,115	35,469,234
6	Current State Income Tax Expense	(991,748)	(174,575)	(817,173)		(817,173)		(817,173)	SIT CALC	(128,014)	CALCULATED	14,588	(132,466)	(245,892)
7	**PRE-TAX BOOK INCOME BEFORE FEDERAL INCOME TAX**	**35,600,699**	**773,407**	**34,827,292**	**0**	**34,827,292**	**0**	**34,827,292**		**32,991,553**		**1,131,992**	**1,591,581**	**35,715,126**
8														
9	**PERMANENT SCHEDULE M's**													
10	5004 - STOCK BASED COMP-CAREER SHARES-PERM	(35,894)	0	(35,894)	0	(35,894)	0	(35,894)	0.980000	(35,176)	GROSS PLT	(718)	0	(35,894)
11	5016 - NON-DEDUCT MEALS AND T&E	113,657	0	113,657	0	113,657	0	113,657	0.991000	112,634	LABOR	1,023	0	113,657
12	5017 - NON-DEDUCT FINES&PENALTIES	(6,813)	(6,813)	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
13	5022 - NON-DEDUCT LOBBYING	158,228	158,228	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
14	5024 - NON-DEDUCTIBLE PARKING EXPENSE	(31,500)	0	(31,500)	0	(31,500)	0	(31,500)	0.000000	0	NON-APPLIC		0	-
15	5028 - RESTRICTED STOCK PLAN - TAX DEDUCTION	(18,948)	0	(18,948)	0	(18,948)	0	(18,948)	0.980000	(18,569)	GROSS PLT	(379)	0	(18,948)
16	**Total PERMANENT SCHEDULE M's**	**178,729**	**151,415**	**27,315**	**0**	**27,315**	**0**	**27,315**		**58,889**		**(74)**	**0**	**58,815**
17	=======================================													
18														
19	**Property - PT**													
20	6002 - PT AFUDC Debt - NORM	(3,956,847)	0	(3,956,847)	0	(3,956,847)	0	(3,956,847)	0.980000	(3,877,710)	GROSS PLT	(79,137)	(5,886,173)	(9,843,020)
21	6003 - PT AFUDC Equity - FT	(2,119,408)	(2,125,844)	6,436	0	6,436	0	6,436	0.000000	0	NON-APPLIC		0	-
22	6004 - PT ARO - NORM	(20,931,635)	0	(20,931,635)	0	(20,931,635)	0	(20,931,635)	0.980000	(20,513,003)	PROD PLT	(418,632)	113,369	(20,818,267)
23	6007 - PT CIAC - NORM	1,337,801	0	1,337,801	0	1,337,801	0	1,337,801	0.999000	1,336,463	DIST PLT	1,338	0	1,337,801
24	6009 - PT COR - NORM	(13,593,000)	0	(13,593,000)	0	(13,593,000)	0	(13,593,000)	0.980000	(13,321,140)	GROSS PLT	(271,860)	0	(13,593,000)
25	6011 - PT CPI - NORM	5,355,935	0	5,355,935	0	5,355,935	0	5,355,935	0.980000	5,248,816	GROSS PLT	107,119	0	5,355,935
26	6017 - PT Method/Life - FT	3,749,914	0	3,749,914	0	3,749,914	0	3,749,914	0.980000	3,674,915	GROSS PLT	74,999	(406,504)	3,343,410
27	6018 - PT Method/Life - NORM	4,569,033	0	4,569,033	0	4,569,033	0	4,569,033	0.980000	4,477,653	GROSS PLT	91,380	(2,909,000)	1,660,033
28	6019 - PT Plant Acquisition Adj - NORM	0	0	0	0	0	0	0	0.980000	0	PROD PLT	-	0	-
29	6020 - PT Pollution Control - NORM	7,698,439	0	7,698,439	0	7,698,439	0	7,698,439	0.980000	7,544,471	PROD PLT	153,968	0	7,698,439
30	6022 - PT Relocation Cost - NORM	(1,732,499)	0	(1,732,499)	0	(1,732,499)	0	(1,732,499)	0.980000	(1,697,849)	GROSS PLT	(34,650)	0	(1,732,499)
31	6024 - PT Repairs UOP - NORM	(38,132,753)	0	(38,132,753)	0	(38,132,753)	0	(38,132,753)	0.980000	(37,370,098)	GROSS PLT	(762,655)	0	(38,132,753)
32	6026 - PT Software - NORM	(2,533)	0	(2,533)	0	(2,533)	0	(2,533)	0.980000	(2,482)	GROSS PLT	(51)	0	(2,533)
33	**Total Property - PT**	**(57,757,553)**	**(2,125,844)**	**(55,631,709)**	**0**	**(55,631,709)**	**0**	**(55,631,709)**		**(54,499,964)**		**(1,138,181)**	**(9,088,308)**	**(64,726,453)**
34	=======================================													
33														
34	**Property - Non-PT**													
35	6503 - 2021 280H 481(a)	9,537,042	0	9,537,042	0	9,537,042	0	9,537,042	0.980000	9,346,301	PROD PLT	190,741	0	9,537,042
36	**Total Property - Non-PT**	**9,537,042**	**0**	**9,537,042**	**0**	**9,537,042**	**0**	**9,537,042**		**9,346,301**		**190,741**	**0**	**9,537,042**
37	=======================================													
36														
37	**Extracts**													
38	7002 - CUST ADV for Construction	(640,704)	0	(640,704)	0	(640,704)	0	(640,704)	0.999000	(640,064)	DIST PLT	(640)	0	(640,704)
39	7003 - DEFD FUEL EXP-CUR DEFL SET UP	4,895,937	0	4,895,937	0	4,895,937	0	4,895,937	0.980000	4,798,018	GROSS PLT	97,919	0	4,895,937
40	7012 - UNDERRECOV FUEL COST	(5,962,352)	0	(5,962,352)	0	(5,962,352)	0	(5,962,352)	0.000000	0	NON-APPLIC		0	-
41	7021 - PROVS POSS REV REFDS-A/L	480,992	0	480,992	0	480,992	0	480,992	0.000000	0	NON-APPLIC		0	-
40	7026 - MTM BK GAIN-A/L-TAX DEFL	(4,648,664)	0	(4,648,664)	0	(4,648,664)	0	(4,648,664)	0.986000	(4,583,583)	ENERGY	(65,081)	0	(4,648,664)
41	7027 - INSURANCE PREMIUMS ACCRUED	(19,250)	0	(19,250)	0	(19,250)	0	(19,250)	0.980000	(18,865)	GROSS PLT	(385)	0	(19,250)
42	7029 - PROV WORKER'S COMP	(540,387)	0	(540,387)	0	(540,387)	0	(540,387)	0.000000	0	NON-APPLIC		0	-
43	7032 - ACCRUED BK PENSION EXPENSE	(93,396)	0	(93,396)	0	(93,396)	0	(93,396)	0.991000	(92,555)	LABOR	(841)	2,187,568	2,094,172
44	7033 - ACCRUED BK PENSION COSTS - SFAS 158	36,493	0	36,493	0	36,493	0	36,493	0.000000	0	NON-APPLIC		0	-
45	7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	11,290	0	11,290	0	11,290	0	11,290	0.000000	0	NON-APPLIC		0	-
44	7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	29,636	0	29,636	0	29,636	0	29,636	0.000000	0	NON-APPLIC		0	-
45	7036 - ACCRD BK SUP. SAVINGS PLAN EXP	(25,150)	0	(25,150)	0	(25,150)	0	(25,150)	0.000000	0	NON-APPLIC		0	-
46	7039 - ACCRD LEASED ASSET BK RENT EXP	(3,927)	0	(3,927)	0	(3,927)	0	(3,927)	0.000000	0	NON-APPLIC		0	-
47	7040 - BK PROV UNCOLL ACCTS - ST	(66,516)	0	(66,516)	0	(66,516)	0	(66,516)	0.000000	0	NON-APPLIC		0	-
48	7046 - PROVISION FOR LITIGATION	671	0	671	0	671	0	671	1.000000	671	SPECIFIC	(0)	0	671
49	7048 - ACCRD COMPANYWIDE INCENTV PLAN	(359,049)	0	(359,049)	0	(359,049)	0	(359,049)	0.000000	0	NON-APPLIC		0	-
48	7052 - ACCRUED BOOK VACATION PAY	(175,068)	0	(175,068)	0	(175,068)	0	(175,068)	0.000000	0	NON-APPLIC		0	-
49	7054 - BOOK LEASES DEFERRED	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
50	7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN	17,205	0	17,205	0	17,205	0	17,205	0.000000	0	NON-APPLIC		0	-
51	7059 - BK ACCRL- COOK CT RENT HOLIDAY	(8,322)	0	(8,322)	0	(8,322)	0	(8,322)	0.000000	0	NON-APPLIC		0	-
52	7062 - ECONOMIC DEVEL FUND - CURRENT	52,339	0	52,339	0	52,339	0	52,339	0.000000	0	NON-APPLIC		0	-
53	7081 - DEFD EXPS (A/C 186)	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
52	7083 - Litigation Accrual	(0)	0	(0)	0	(0)	0	(0)	0.993000	0	REVENUE	(0)	0	(0)
53	7086 - RATE CASE DEFD CHGS	238,822	0	238,822	0	238,822	0	238,822	0.000000	0	NON-APPLIC		0	-
54	7099 - BK DEFL-DEMAND SIDE MNGMT EXP	(333,842)	0	(333,842)	0	(333,842)	0	(333,842)	0.000000	0	NON-APPLIC		0	-
55	7100 - DEFD REV - SAN ANGELO SETTLEMENT	(1,050)	0	(1,050)	0	(1,050)	0	(1,050)	0.000000	0	NON-APPLIC		0	-
56	7103 - BOOK > TAX BASIS - EMA-A/C 283	36,952	0	36,952	0	36,952	0	36,952	0.986000	36,435	ENERGY	517	0	36,952
57	7104 - ADVANCE RENTAL INC (CUR MO)	(15,267)	0	(15,267)	0	(15,267)	0	(15,267)	0.993000	(15,160)	REVENUE	(107)	0	(15,267)
56	7108 - DEFD REV-BONUS LEASE SHORT-TERM	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
57	7110 - REG LIAB-UNREAL MTM GAIN-DEFL	4,644,883	0	4,644,883	0	4,644,883	0	4,644,883	0.000000	0	NON-APPLIC		0	-
58	7137 - REG ASSET-SFAS 158 - PENSIONS	(36,493)	0	(36,493)	0	(36,493)	0	(36,493)	0.000000	0	NON-APPLIC		0	-
59	7138 - REG ASSET-SFAS 158 - SERP	(29,636)	0	(29,636)	0	(29,636)	0	(29,636)	0.000000	0	NON-APPLIC		0	-
60	7139 - REG ASSET-SFAS 158 - OPEB	11,048,289	0	11,048,289	0	11,048,289	0	11,048,289	0.000000	0	NON-APPLIC		0	-

Kentucky Power Company
Computation of Adjusted
Current Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

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61	7140 - Other Regulatory Assets	(2,506,318)	0	(2,506,318)	0	(2,506,318)	0	(2,506,318)	0.000000	0	NON-APPLIC		0	-
60	7151 - REG ASSET-OSS MARGIN SHARING	3,882,720	0	3,882,720	0	3,882,720	0	3,882,720	0.980000	3,805,066	GROSS PLT	77,654	0	3,882,720
61	7192 - REG ASSET-NET CCS FEED STUDY COSTS	34,914	0	34,914	0	34,914	0	34,914	0.000000	0	NON-APPLIC		0	-
62	7269 - REG ASSET-IGCC PRE-CONSTRUCTION COSTS	53,250	0	53,250	0	53,250	0	53,250	0.000000	0	NON-APPLIC		0	-
63	7278 - REG ASSET-ENERGY EFFICIENCY RECOVERY	333,842	0	333,842	0	333,842	0	333,842	0.000000	0	NON-APPLIC		0	-
64	7326 - REG ASSET-BIG SANDY RETIRE COSTS RECOV	214,595	0	214,595	0	214,595	0	214,595	0.000000	0	NON-APPLIC		0	-
65	7327 - REG ASSET-BIG SANDY RETIRE RIDER U2 O&M	(7,671)	0	(7,671)	0	(7,671)	0	(7,671)	0.000000	0	NON-APPLIC		0	-
64	7329 - REG ASSET-UNDER RECOVERY-ENVIRONMENTAL	(2,010,677)	0	(2,010,677)	0	(2,010,677)	0	(2,010,677)	0.000000	0	NON-APPLIC		0	-
65	7351 - REG ASSET-BIG SANDY U1 OR-UNREC EQUITY CC	(583,093)	0	(583,093)	0	(583,093)	0	(583,093)	0.000000	0	NON-APPLIC		0	-
66	7352 - REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC	583,093	0	583,093	0	583,093	0	583,093	0.000000	0	NON-APPLIC		0	-
67	7357 - REG ASSET-NERC COMPL/CYBER CC-UNREC EQ	32,575	0	32,575	0	32,575	0	32,575	0.000000	0	NON-APPLIC		0	-
68	7358 - REG ASSET-NERC COMPL/CYBER SEC-CAR CST	(99,146)	0	(99,146)	0	(99,146)	0	(99,146)	0.000000	0	NON-APPLIC		0	-
69	7359 - REG ASSET-NERC COMPL/CYBER SEC-DEF DEPR	(404,517)	0	(404,517)	0	(404,517)	0	(404,517)	0.000000	0	NON-APPLIC		0	-
68	7376 - REG ASSET-DEFD PROP TAX-BIG SANDY U1 GAS	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
69	7397 - REG ASSET-ROCKPORT CAPACITY DEF-EQ CC	1,290,952	0	1,290,952	0	1,290,952	0	1,290,952	0.000000	0	NON-APPLIC		0	-
70	7398 - REG ASSET-ROCKPORT CAPACITY CC DEFERRAL	(3,134,445)	0	(3,134,445)	0	(3,134,445)	0	(3,134,445)	0.000000	0	NON-APPLIC		0	-
71	7399 - REG ASSET-ROCKPORT CAPACITY DEFERRAL	1,501,277	0	1,501,277	0	1,501,277	0	1,501,277	0.000000	0	NON-APPLIC		0	-
72	7400 - REG ASSET-KENTUCKY UNDER RECOV-PPA RIDER	4,174,374	0	4,174,374	0	4,174,374	0	4,174,374	0.000000	0	NON-APPLIC		0	-
73	7423 - REG ASSET-FERC Formula Rates Under Recvr	(54,336)	0	(54,336)	0	(54,336)	0	(54,336)	0.000000	0	NON-APPLIC		0	-
72	7488 - REG ASSET-NOLC Regulatory Asset	(4,544,232)	0	(4,544,232)	0	(4,544,232)	0	(4,544,232)	0.000000	0	NON-APPLIC		0	-
73	7489 - REG ASSET-NOLC Reg Asset-Equity Carrying	4,544,232	0	4,544,232	0	4,544,232	0	4,544,232	0.000000	0	NON-APPLIC		0	-
74	7503 - REG ASSET-KY ELG Deferral	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
75	7526 - Prepaid Regulatory Fees	(375)	0	(375)	0	(375)	0	(375)	1.000000	(375)	SPECIFIC	0	0	(375)
76	7536 - REG ASSET-KY Deferred Securitization Exp	(1,288,216)	0	(1,288,216)	0	(1,288,216)	0	(1,288,216)	0.000000	0	NON-APPLIC		0	-
77	7545 - REG ASSET-HRJ 765kV Post Service AFUDC	33,408	0	33,408	0	33,408	0	33,408	0.985000	32,907	TRAN PLT	501	0	33,408
76	7546 - REG ASSET-HRJ 765jV Depreciation Expense	5,208	0	5,208	0	5,208	0	5,208	0.985000	5,130	TRAN PLT	78	0	5,208
77	7553 - REG ASSET-Tariff DR CC Deferral	(19,118,286)	0	(19,118,286)	0	(19,118,286)	0	(19,118,286)	0.000000	0	NON-APPLIC		0	-
78	7554 - REG ASSET-Tariff DR Deferred Equity CC	7,910,570	0	7,910,570	0	7,910,570	0	7,910,570	0.000000	0	NON-APPLIC		0	-
79	7556 - REG ASSET-REMOVAL COSTS-AMORT-BIG SANDY	(15,006)	0	(15,006)	0	(15,006)	0	(15,006)	0.000000	0	NON-APPLIC		0	-
80	7557 - REG ASSET-SPENT ARO-BIG SANDY	(303,951)	0	(303,951)	0	(303,951)	0	(303,951)	0.000000	0	NON-APPLIC		0	-
81	7559 - REG ASSET-NBV-ARO-RETIRED PLANTS	(48,193,755)	0	(48,193,755)	0	(48,193,755)	0	(48,193,755)	0.000000	0	NON-APPLIC		0	-
80	7571 - LOSS ON REACQUIRED DEBT	33,651	0	33,651	0	33,651	0	33,651	0.000000	0	NON-APPLIC		0	-
81	7575 - ACCRD SFAS 106 PST RETIRE EXP	(2,106,636)	0	(2,106,636)	0	(2,106,636)	0	(2,106,636)	0.991000	(2,087,677)	LABOR	(18,959)	2,797,439	690,803
82	7577 - ACCRD OPEB COSTS - SFAS 158	(11,048,289)	0	(11,048,289)	0	(11,048,289)	0	(11,048,289)	0.000000	0	NON-APPLIC		0	-
83	7580 - ACCRD SFAS 112 PST EMPLOY BEN	353,096	0	353,096	0	353,096	0	353,096	0.000000	0	NON-APPLIC		0	-
84	7581 - ACCRD BOOK ARO EXPENSE - SFAS 143	72,513,161	0	72,513,161	0	72,513,161	0	72,513,161	0.000000	0	NON-APPLIC		0	-
85	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	126,360	0	126,360	0	126,360	0	126,360	0.000000	0	NON-APPLIC		0	-
84	7584 - BOOK OPERATING LEASE - LIAB	2,290,668	0	2,290,668	0	2,290,668	0	2,290,668	0.000000	0	NON-APPLIC		0	-
85	7585 - BOOK OPERATING LEASE - ASSET	(2,290,668)	0	(2,290,668)	0	(2,290,668)	0	(2,290,668)	0.000000	0	NON-APPLIC		0	-
86	7593 - REG ASSET-ACCRUED SFAS 112	(353,096)	0	(353,096)	0	(353,096)	0	(353,096)	0.000000	0	NON-APPLIC		0	-
87	7609 - REG ASSET-KY 2024 STORM DEFERRAL	(10,783,447)	0	(10,783,447)	0	(10,783,447)	0	(10,783,447)	0.000000	0	NON-APPLIC		0	-
88	7632 - KY 2025 STORM DEFERRAL	(12,462,933)	0	(12,462,933)	0	(12,462,933)	0	(12,462,933)	0.000000	0	NON-APPLIC		0	-
89	**Total EXTRACTS**	**(12,862,710)**	**0**	**(12,862,710)**	**0**	**(12,862,710)**	**0**	**(12,862,710)**		**1,239,948**		**90,656**	**4,985,007**	**6,315,611**
90	======================================													
89														
90	**Other Temps**													
91	8012 - MARK & SPREAD-DEFL-283-A/L	0	0	0	0	0	0	0	0.986000	0	ENERGY	-	0	-
92	8016 - STOCK BASED COMP-CAREER SHARES	73,136	0	73,136	0	73,136	0	73,136	0.980000	71,673	GROSS PLT	1,463	0	73,136
93	8018 - PROV-FAS 157 - A/L	0	0	0	0	0	0	0	0.986000	0	ENERGY	-	0	-
94	8062 - RESTRICTED STOCK PLAN	482	0	482	0	482	0	482	0.980000	472	GROSS PLT	10	0	482
95	**Total Other Temps**	**73,618**	**0**	**73,618**	**0**	**73,618**	**0**	**73,618**		**72,145**		**1,473**	**0**	**73,618**
94	======================================													
95														
96														
97	2009 - EXCESS ADFIT 281 - PROTECTED. - KY	0	0	0	0	0	0	0	1.000000	0	SPECIFIC	-	0	-
96	2010 - EXCESS ADFIT 282 - PROTECTED. - KY	0	0	0	0	0	0	0	1.000000	0	SPECIFIC	-	0	-
97	2011 - EXCESS ADFIT 282 - UNPROTECTED. - KY	0	0	0	0	0	0	0	1.000000	0	SPECIFIC	-	0	-
98	2012 - EXCESS ADFIT 283 - UNPROTECTED. - KY	0	0	0	0	0	0	0	1.000000	0	SPECIFIC	-	0	-
99	2009 - EXCESS ADFIT 281 - PROTECTED.	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
98	2010 - EXCESS ADFIT 282 - PROTECTED.	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
99	2011 - EXCESS ADFIT 282 - UNPROTECTED.	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
100	2012 - EXCESS ADFIT 283 - UNPROTECTED.	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	-
99	**Total OTHER MISCELLANEOUS**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**0**		**0**	**0**	**-**
100	======================================													
101	**Total Book/Tax Income Differences**	**(60,830,873)**	**(1,974,429)**	**(58,856,444)**	**0**	**(58,856,444)**	**0**	**(58,856,444)**		**(43,782,681)**		**(855,386)**	**(4,103,301)**	**(48,741,368)**
102	======================================													(10,235,687)
101														
102														
103	State Income Tax Return Adjustment													
102	**Taxable Income**	(25,230,174)	(1,201,022)	(24,029,152)	0	(24,029,152)	0	(24,029,152)		(10,791,128)		276,606	(2,511,720)	(13,026,242)
103	Statutory Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%		21.00%		21.00%	21.00%	21.00%
104	Tax Before Credits	(5,298,337)	(252,215)	(5,046,122)	0	(5,046,122)	0	(5,046,122)		(2,266,137)		58,087	(527,461)	(2,735,511)
105	Tax Return Adjustments	649,889	649,889	0	0	0	0	0		0			0	-
104	Tax Credit C/F(OLD)	125,877	125,877	0	0	0	0	0		0			0	-

Kentucky Power Company
Computation of Adjusted
Current Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

Line No.	Item Description	(1) Total Company Per Books 12 Mo. 05/31/25	(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. 05/31/25	(8) KY Jurisdictional Allocation Factor	(9) KY Jurisdictional Allocated Amount	(10) Allocation Basis	(11) KY Jurisdictional Allocation Wholesale Adjustments	(12) Kentucky Jurisdictional Adjustments	(13) KY Jurisdictional Adjusted Amount
105	NOL Reclass	0	0	0	0	0	0	0		0			0	-
106	R&D Credit - Current	(51,878)	(51,878)	0	0	0	0	0		0			0	-
105	TAX CREDIT C/F W DEF TAX	(11,172)	(11,172)	0	0	0	0	0		0			0	-
106	CAMT Credit C/F W Def Tax	3,018,756	3,018,756	0	0	0	0	0		0			0	-
107	ALT MIN Tax (OLD)	(207,612)	(207,612)	0	0	0	0	0	0.000000	0	NON-UTILITY		0	-
108	ETR Adjustment	(2,369,239)	(2,369,239)	0	0	0	0	0	0.000000	0	NON-UTILITY		0	-
107	**Current Tax**	**(4,143,717)**	**902,405**	**(5,046,122)**	**0**	**(5,046,122)**	**0**	**(5,046,122)**		**(2,266,137)**		**58,087**	**(527,461)**	**(2,735,511)**

ALLOCATION FACTORS:	
GROSS PLT	0.9800000
NET PLANT	0.9780000
PROD PLT	0.9800000
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	0.9930000
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 May 31, 2025

Line No.	DEFERRED FEDERAL INCOME TAXES:	(1) Total Company Per Books DFIT 12 Mo. 05/31/25	(2) Less Non-Utility/ Non-Applicable	(3) Total Company Electric Utility DFIT Before Assign & Adjust.	(4) Deferred FIT Associated With Rate Case Adjustments	(5) Total Company Electric Utility After Mitchell Plan Adjustments	(6) Rate Case Adjustments	(7) Total Co Electric Utility After Rate Adjustments 12 Mo. 05/31/25	(8) KY Jurisdictional Allocation Factor	(9) KY Jurisdictional Allocated Amount	(10) Allocation Basis	(11) Allocation Wholesale Adjustments	(12) Kentucky Jurisdictional Adjustments	(13) KY Jurisdictional Adjusted Amount
1	**PERMANENT SCHEDULE M's**													
2	5004 - STOCK BASED COMP-CAREER SHARES-PERM	0	0	0	0	0	0	0	0.980000	0	GROSS PLT		0	0
3	5016 - NON-DEDUCT MEALS AND T&E	0	0	0	0	0	0	0	0.991000	0	LABOR		0	0
4	5017 - NON-DEDUCT FINES&PENALTIES	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	0
5	5022 - NON-DEDUCT LOBBYING	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	0
6	5024 - NON-DEDUCTIBLE PARKING EXPENSE	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC		0	0
7	5028 - RESTRICTED STOCK PLAN - TAX DEDUCTION	0	0	0	0	0	0	0	0.980000	0	GROSS PLT		0	0
8	**Total PERMANENT SCHEDULE M's**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**0**			**0**	**0**
9	==													
10														
11	**Property - PT**													
12	6002 - PT AFUDC Debt - NORM	830,938	(0)	830,938	0	830,938	0	830,938	0.980000	814,319	GROSS PLT	16,619	1,236,096	2,067,034
13	6003 - PT AFUDC Equity - FT	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
14	6004 - PT ARO - NORM	4,392,863	(2,780)	4,395,643	0	4,395,643	0	4,395,643	0.980000	4,307,730	PROD PLT	87,913	(23,807)	4,371,836
15	6007 - PT CIAC - NORM	(280,938)	(0)	(280,938)	0	(280,938)	0	(280,938)	0.999000	(280,657)	DIST PLT	(281)	0	(280,938)
16	6009 - PT COR - NORM	4,455,489	1,600,959	2,854,530	1,667,845	4,522,375	0	4,522,375	0.980000	4,431,928	GROSS PLT	57,091	0	4,489,019
17	6011 - PT CPI - NORM	(1,124,746)	(0)	(1,124,746)	0	(1,124,746)	0	(1,124,746)	0.980000	(1,102,251)	GROSS PLT	(22,495)	0	(1,124,746)
18	6017 - PT Method/Life - FT	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
19	6018 - PT Method/Life - NORM	(496,940)	462,557	(959,497)	0	(959,497)	0	(959,497)	0.980000	(940,307)	GROSS PLT	(19,190)	610,890	(348,607)
20	6019 - PT Plant Acquisition Adj - NORM	(105,163)	(105,163)	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
21	6020 - PT Pollution Control - NORM	(1,566,363)	50,309	(1,616,672)	0	(1,616,672)	0	(1,616,672)	0.980000	(1,584,339)	PROD PLT	(32,333)	0	(1,616,672)
22	6022 - PT Relocation Cost - NORM	501,845	138,020	363,825	0	363,825	0	363,825	0.980000	356,549	GROSS PLT	7,276	0	363,825
23	6024 - PT Repairs UOP - NORM	7,249,566	(758,312)	8,007,878	0	8,007,878	0	8,007,878	0.980000	7,847,720	GROSS PLT	160,158	0	8,007,878
24	6026 - PT Software - NORM	3,321	2,789	532	0	532	0	532	0.980000	521	GROSS PLT	11	0	532
25	ETR Adjustment	(697,774)	(697,774)	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
26	**Total Property - PT**	**13,162,098**	**1,388,379**	**12,471,493**	**1,667,845**	**14,139,338**	**0**	**14,139,338**		**13,851,213**		**254,769**	**1,823,179**	**15,929,161**
27	==													
28														
29	**Property - Non-PT**													
30	6503 - 2021 280H 481(a)	(2,002,781)	(2)	(2,002,779)	0	(2,002,779)	0	(2,002,779)	0.980000	(1,962,723)	PROD PLT	(40,056)	0	(2,002,779)
31	**Total Property - Non-PT**	**(2,002,781)**	**(2)**	**(2,002,779)**	**0**	**(2,002,779)**	**0**	**(2,002,779)**		**(1,962,723)**		**(40,056)**	**0**	**(2,002,779)**
32	==													
33														
34	**Extracts**													
35	7002 - CUST ADV for Construction	(1,124,675)	(1,259,223)	134,548	0	134,548	0	134,548	0.999000	134,413	DIST PLT	134	0	134,547
36	7003 - DEFD FUEL EXP-CUR DEFL SET UP	(1,028,147)	0	(1,028,147)	0	(1,028,147)	0	(1,028,147)	0.980000	(1,007,584)	GROSS PLT	(20,563)	0	(1,028,147)
37	7012 - UNDERRECOV FUEL COST	1,252,094	(0)	1,252,094	0	1,252,094	0	1,252,094	0.000000	0	NON-APPLIC	0	0	0
38	7021 - PROVS POSS REV REFDS-A/L	309,517	410,525	(101,008)	0	(101,008)	0	(101,008)	0.000000	0	NON-APPLIC	0	0	0
39	7026 - MTM BK GAIN-A/L-TAX DEFL	627,734	(348,485)	976,219	0	976,219	0	976,219	0.986000	962,552	ENERGY	13,667	0	976,219
40	7027 - INSURANCE PREMIUMS ACCRUED	4,042	0	4,042	0	4,042	0	4,042	0.980000	3,961	GROSS PLT	81	0	4,042
41	7029 - PROV WORKER'S COMP	113,482	1	113,481	0	113,481	0	113,481	0.000000	0	NON-APPLIC	0	0	0
42	7032 - ACCRUED BK PENSION EXPENSE	22,067	2,454	19,613	0	19,613	0	19,613	0.991000	19,436	LABOR	177	(459,389)	(439,776)
43	7033 - ACCRUED BK PENSION COSTS - SFAS 158	(7,664)	0	(7,664)	0	(7,664)	0	(7,664)	0.000000	0	NON-APPLIC	0	0	0
44	7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	(2,371)	0	(2,371)	0	(2,371)	0	(2,371)	0.000000	0	NON-APPLIC	0	0	0
45	7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	(6,224)	0	(6,224)	0	(6,224)	0	(6,224)	0.000000	0	NON-APPLIC	0	0	0
46	7036 - ACCRD BK SUP. SAVINGS PLAN EXP	5,281	0	5,281	0	5,281	0	5,281	0.000000	0	NON-APPLIC	0	0	0
47	7039 - ACCRD LEASED ASSET BK RENT EXP	825	(0)	825	0	825	0	825	0.000000	0	NON-APPLIC	0	0	0
48	7040 - BK PROV UNCOLL ACCTS - ST	13,968	0	13,968	0	13,968	0	13,968	0.000000	0	NON-APPLIC	0	0	0
49	7046 - PROVISION FOR LITIGATION	(141)	0	(141)	0	(141)	0	(141)	1.000000	(141)	SPECIFIC	0	0	(141)
50	7048 - ACCRD COMPANYWIDE INCENTV PLAN	29,052	(46,348)	75,400	0	75,400	0	75,400	0.000000	0	NON-APPLIC	0	0	0
51	7052 - ACCRUED BOOK VACATION PAY	41,360	4,596	36,764	0	36,764	0	36,764	0.000000	0	NON-APPLIC	0	0	0
52	7054 - BOOK LEASES DEFERRED	50,563	50,563	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
53	7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN	(3,613)	(0)	(3,613)	0	(3,613)	0	(3,613)	0.000000	0	NON-APPLIC	0	0	0
54	7059 - BK ACCRL- COOK CT RENT HOLIDAY	1,748	(0)	1,748	0	1,748	0	1,748	0.000000	0	NON-APPLIC	0	0	0
55	7062 - ECONOMIC DEVEL FUND - CURRENT	(10,991)	(0)	(10,991)	0	(10,991)	0	(10,991)	0.000000	0	NON-APPLIC	0	0	0
56	7081 - DEFD EXPS (A/C 186)	(0)	(0)	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
57	7083 - Litigation Accrual	0	0	0	0	0	0	0	0.993000	0	REVENUE	0	0	0
58	7086 - RATE CASE DEFD CHGS	(50,153)	0	(50,153)	0	(50,153)	0	(50,153)	0.000000	0	NON-APPLIC	0	0	0

Kentucky Power Company
Computation of Per Books
Deferred Federal Income Tax and Deferred ITC
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

Line No.	DEFERRED FEDERAL INCOME TAXES:	(1) Total Company Per Books DFIT 12 Mo. 05/31/25	(2) Less Non-Utility/ Non-Applicable	(3) Total Company Electric Utility DFIT Before Assign & Adjust.	(4) Deferred FIT Associated With Rate Case Adjustments	(5) Total Company Electric Utility After Mitchell Plan Adjustments	(6) Rate Case Adjustments	(7) Total Co Electric Utility After Rate Adjustments 12 Mo. 05/31/25	(8) KY Jurisdictional Allocation Factor	(9) KY Jurisdictional Allocated Amount	(10) Allocation Basis	(11) Allocation Wholesale Adjustments	(12) Kentucky Jurisdictional Adjustments	(13) KY Jurisdictional Adjusted Amount
59	7099 - BK DEFL-DEMAND SIDE MNGMT EXP	(46,609)	(116,716)	70,107	0	70,107	0	70,107	0.000000	0	NON-APPLIC	0	0	0
60	7100 - DEFD REV - SAN ANGELO SETTLEMENT	221	(0)	221	0	221	0	221	0.000000	0	NON-APPLIC	0	0	0
61	7103 - BOOK > TAX BASIS - EMA-A/C 283	(7,760)	0	(7,760)	0	(7,760)	0	(7,760)	0.986000	(7,651)	ENERGY	(109)	0	(7,760)
62	7104 - ADVANCE RENTAL INC (CUR MO)	3,206	0	3,206	0	3,206	0	3,206	0.993000	3,184	REVENUE	22	0	3,206
63	7108 - DEFD REV-BONUS LEASE SHORT-TERM	(0)	(0)	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
64	7110 - REG LIAB-UNREAL MTM GAIN-DEFL	(975,425)	(0)	(975,425)	0	(975,425)	0	(975,425)	0.000000	0	NON-APPLIC	0	0	0
65	7137 - REG ASSET-SFAS 158 - PENSIONS	7,664	(0)	7,664	0	7,664	0	7,664	0.000000	0	NON-APPLIC	0	0	0
66	7138 - REG ASSET-SFAS 158 - SERP	6,224	(0)	6,224	0	6,224	0	6,224	0.000000	0	NON-APPLIC	0	0	0
67	7139 - REG ASSET-SFAS 158 - OPEB	(2,320,141)	0	(2,320,141)	0	(2,320,141)	0	(2,320,141)	0.000000	0	NON-APPLIC	0	0	0
68	7140 - Other Regulatory Assets	526,327	(0)	526,327	0	526,327	0	526,327	0.000000	0	NON-APPLIC	0	0	0
69	7151 - REG ASSET-OSS MARGIN SHARING	(815,371)	(0)	(815,371)	0	(815,371)	0	(815,371)	0.980000	(799,064)	GROSS PLT	(16,307)	0	(815,371)
70	7192 - REG ASSET-NET CCS FEED STUDY COSTS	(7,332)	(0)	(7,332)	0	(7,332)	0	(7,332)	0.000000	0	NON-APPLIC	0	0	0
71	7269 - REG ASSET-IGCC PRE-CONSTRUCTION COSTS	(11,183)	0	(11,183)	0	(11,183)	0	(11,183)	0.000000	0	NON-APPLIC	0	0	0
72	7278 - REG ASSET-ENERGY EFFICIENCY RECOVERY	46,609	116,716	(70,107)	0	(70,107)	0	(70,107)	0.000000	0	NON-APPLIC	0	0	0
73	7326 - REG ASSET-BIG SANDY RETIRE COSTS RECOV	(45,065)	0	(45,065)	0	(45,065)	0	(45,065)	0.000000	0	NON-APPLIC	0	0	0
74	7327 - REG ASSET-BIG SANDY RETIRE RIDER U2 O&M	1,611	(0)	1,611	0	1,611	0	1,611	0.000000	0	NON-APPLIC	0	0	0
75	7329 - REG ASSET-UNDER RECOVERY-ENVIRONMENTAL	422,242	0	422,242	0	422,242	0	422,242	0.000000	0	NON-APPLIC	0	0	0
76	7351 - REG ASSET-BIG SANDY U1 OR-UNREC EQUITY CC	122,450	(0)	122,450	0	122,450	0	122,450	0.000000	0	NON-APPLIC	0	0	0
77	7352 - REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC	(122,450)	0	(122,450)	0	(122,450)	0	(122,450)	0.000000	0	NON-APPLIC	0	0	0
78	7357 - REG ASSET-NERC COMPL/CYBER CC-UNREC EQ	(6,841)	0	(6,841)	0	(6,841)	0	(6,841)	0.000000	0	NON-APPLIC	0	0	0
79	7358 - REG ASSET-NERC COMPL/CYBER SEC-CAR CST	20,821	(0)	20,821	0	20,821	0	20,821	0.000000	0	NON-APPLIC	0	0	0
80	7359 - REG ASSET-NERC COMPL/CYBER SEC-DEF DEPR	84,948	0	84,948	0	84,948	0	84,948	0.000000	0	NON-APPLIC	0	0	0
81	7376 - REG ASSET-DEFD PROP TAX-BIG SANDY U1 GAS	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
82	7397 - REG ASSET-ROCKPORT CAPACITY DEF-EQ CC	(271,100)	0	(271,100)	0	(271,100)	0	(271,100)	0.000000	0	NON-APPLIC	0	0	0
83	7398 - REG ASSET-ROCKPORT CAPACITY CC DEFERRAL	658,233	0	658,233	0	658,233	0	658,233	0.000000	0	NON-APPLIC	0	0	0
84	7399 - REG ASSET-ROCKPORT CAPACITY DEFERRAL	(315,268)	(0)	(315,268)	0	(315,268)	0	(315,268)	0.000000	0	NON-APPLIC	0	0	0
85	7400 - REG ASSET-KENTUCKY UNDER RECOV-PPA RIDER	(876,619)	0	(876,619)	0	(876,619)	0	(876,619)	0.000000	0	NON-APPLIC	0	0	0
86	7423 - REG ASSET-FERC Formula Rates Under Recvr	58,962	47,551	11,411	0	11,411	0	11,411	0.000000	0	NON-APPLIC	0	0	0
87	7488 - REG ASSET-NOLC Regulatory Asset	954,289	(0)	954,289	0	954,289	0	954,289	0.000000	0	NON-APPLIC	0	0	0
88	7489 - REG ASSET-NOLC Reg Asset-Equity Carrying	(954,289)	0	(954,289)	0	(954,289)	0	(954,289)	0.000000	0	NON-APPLIC	0	0	0
89	7503 - REG ASSET-KY ELG Deferral	(0)	(0)	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
90	7526 - Prepaid Regulatory Fees	79	(0)	79	0	79	0	79	1.000000	79	SPECIFIC	0	0	79
91	7536 - REG ASSET-KY Deferred Securitization Exp	270,525	0	270,525	0	270,525	0	270,525	0.000000	0	NON-APPLIC	0	0	0
92	7545 - REG ASSET-HRJ 765kV Post Service AFUDC	62,612	69,628	(7,016)	0	(7,016)	0	(7,016)	0.985000	(6,911)	TRAN PLT	(105)	0	(7,016)
93	7546 - REG ASSET-HRJ 765jV Depreciation Expense	9,753	10,847	(1,094)	0	(1,094)	0	(1,094)	0.985000	(1,078)	TRAN PLT	(16)	0	(1,094)
94	7553 - REG ASSET-Tariff DR CC Deferral	4,014,840	0	4,014,840	0	4,014,840	0	4,014,840	0.000000	0	NON-APPLIC	0	0	0
95	7554 - REG ASSET-Tariff DR Deferred Equity CC	(1,661,220)	0	(1,661,220)	0	(1,661,220)	0	(1,661,220)	0.000000	0	NON-APPLIC	0	0	0
96	7556 - REG ASSET-REMOVAL COSTS-AMORT-BIG SANDY	3,151	0	3,151	0	3,151	0	3,151	0.000000	0	NON-APPLIC	0	0	0
97	7557 - REG ASSET-SPENT ARO-BIG SANDY	63,830	(0)	63,830	0	63,830	0	63,830	0.000000	0	NON-APPLIC	0	0	0
98	7559 - REG ASSET-NBV-ARO-RETIRED PLANTS	10,120,688	0	10,120,688	0	10,120,688	0	10,120,688	0.000000	0	NON-APPLIC	0	0	0
99	7571 - LOSS ON REACQUIRED DEBT	(7,066)	1	(7,067)	0	(7,067)	0	(7,067)	0.000000	0	NON-APPLIC	0	0	0
100	7575 - ACCRD SFAS 106 PST RETIRE EXP	408,483	(33,911)	442,394	0	442,394	0	442,394	0.991000	438,412	LABOR	3,981	(587,462)	(145,069)
101	7577 - ACCRD OPEB COSTS - SFAS 158	2,320,141	(0)	2,320,141	0	2,320,141	0	2,320,141	0.000000	0	NON-APPLIC	0	0	0
102	7580 - ACCRD SFAS 112 PST EMPLOY BEN	(74,150)	(0)	(74,150)	0	(74,150)	0	(74,150)	0.000000	0	NON-APPLIC	0	0	0
103	7581 - ACCRD BOOK ARO EXPENSE - SFAS 143	(15,227,764)	0	(15,227,764)	0	(15,227,764)	0	(15,227,764)	0.000000	0	NON-APPLIC	0	0	0
104	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	(26,536)	0	(26,536)	0	(26,536)	0	(26,536)	0.000000	0	NON-APPLIC	0	0	0
105	7584 - BOOK OPERATING LEASE - LIAB	(481,040)	(0)	(481,040)	0	(481,040)	0	(481,040)	0.000000	0	NON-APPLIC	0	0	0
106	7585 - BOOK OPERATING LEASE - ASSET	481,040	0	481,040	0	481,040	0	481,040	0.000000	0	NON-APPLIC	0	0	0
107	7593 - REG ASSET-ACCRUED SFAS 112	74,150	0	74,150	0	74,150	0	74,150	0.000000	0	NON-APPLIC	0	0	0
108	7609 - REG ASSET-KY 2024 STORM DEFERRAL	2,264,524	(0)	2,264,524	0	2,264,524	0	2,264,524	0.000000	0	NON-APPLIC	0	0	0
109	7632 - KY 2025 STORM DEFERRAL	2,617,216	(0)	2,617,216	0	2,617,216	0	2,617,216	0.000000	0	NON-APPLIC	0	0	0
110	**Total EXTRACTS**	**1,609,365**	**(1,091,800)**	**2,701,165**	**0**	**2,701,165**	**0**	**2,701,165**		**(260,392)**		**(19,038)**	**(1,046,851)**	**(1,326,281)**
111	==													
112														

Kentucky Power Company
Computation of Per Books
Deferred Federal Income Tax and Deferred ITC
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

Line No.	DEFERRED FEDERAL INCOME TAXES:	(1) Total Company Per Books DFIT 12 Mo. 05/31/25	(2) Less Non-Utility/ Non-Applicable	(3) Total Company Electric Utility DFIT Before Assign & Adjust.	(4) Deferred FIT Associated With Rate Case Adjustments	(5) Total Company Electric Utility After Mitchell Plan Adjustments	(6) Rate Case Adjustments	(7) Total Co Electric Utility After Rate Adjustments 12 Mo. 05/31/25	(8) KY Jurisdictional Allocation Factor	(9) KY Jurisdictional Allocated Amount	(10) Allocation Basis	(11) Allocation Wholesale Adjustments	(12) Kentucky Jurisdictional Adjustments	(13) KY Jurisdictional Adjusted Amount
113	**Other Temps**													
114	8012 - MARK & SPREAD-DEFL-283-A/L	730,357	730,357	0	0	0	0	0	0.986000	0	ENERGY	0	0	0
115	8016 - STOCK BASED COMP-CAREER SHARES	(13,521)	1,838	(15,359)	0	(15,359)	0	(15,359)	0.980000	(15,052)	GROSS PLT	(307)	0	(15,359)
116	8018 - PROV-FAS 157 - A/L	1,603	1,603	0	0	0	0	0	0.986000	0	ENERGY	0	0	0
117	8062 - RESTRICTED STOCK PLAN	6,138	6,239	(101)	0	(101)	0	(101)	0.980000	(99)	GROSS PLT	(2)	0	(101)
118	**Total Other Temps**	**724,577**	**740,037**	**(15,460)**	**0**	**(15,460)**	**0**	**(15,460)**		**(15,151)**		**(309)**	**0**	**(15,460)**
119	=======================================													
120														
121	2009 - EXCESS ADFIT 281 - PROTECTED. - KY	(545,059)	148	(545,207)	0	(545,207)	0	(545,207)	1.000000	(545,207)	SPECIFIC	0	545,207	0
122	2010 - EXCESS ADFIT 282 - PROTECTED. - KY	(1,272,736)	6,349	(1,279,084)	0	(1,279,084)	0	(1,279,084)	1.000000	(1,279,084)	SPECIFIC	0	1,279,084	0
123	2011 - EXCESS ADFIT 282 - UNPROTECTED. - KY	(1,312,148)	(58,114)	(1,254,034)	0	(1,254,034)	0	(1,254,034)	1.000000	(1,254,034)	SPECIFIC	0	1,254,034	0
124	2012 - EXCESS ADFIT 283 - UNPROTECTED. - KY	(855,913)	(32,097)	(823,816)	0	(823,816)	0	(823,816)	1.000000	(823,816)	SPECIFIC	0	823,816	0
125	2009 - EXCESS ADFIT 281 - PROTECTED.	(7,518)	0	(7,518)	0	(7,518)	0	(7,518)	0.000000	0	NON-APPLIC	0	0	0
126	2010 - EXCESS ADFIT 282 - PROTECTED.	(640,151)	0	(640,151)	0	(640,151)	0	(640,151)	0.000000	0	NON-APPLIC	0	0	0
127	2011 - EXCESS ADFIT 282 - UNPROTECTED.	(1,088,281)	0	(1,088,281)	0	(1,088,281)	0	(1,088,281)	0.000000	0	NON-APPLIC	0	0	0
128	2012 - EXCESS ADFIT 283 - UNPROTECTED.	445,035	0	445,035	0	445,035	0	445,035	0.000000	0	NON-APPLIC	0	0	0
129	**Total OTHER MISCELLANEOUS**	**(5,276,771)**	**(83,715)**	**(5,193,056)**	**0**	**(5,193,056)**	**0**	**(5,193,056)**		**(3,902,141)**		**0**	**3,902,141**	**0**
130	=======================================													
131														
132	**TOTAL DEFERRED FEDERAL INCOME TAXES**	**8,216,488**	**952,899**	**7,961,363**	**1,667,845**	**9,629,208**	**0**	**9,629,208**		**7,710,806**		**195,366**	**4,678,469**	**12,584,641**
133	=======================================													
134														
135	**DEFERRED INVESTMENT TAX CREDITS:**													
136	ITC Feedback - Prior Years 10%	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
137	ITC Feedback - Prior Years 4%	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
138	Tax Credit Carryforward	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
139	FIN 48 Perm Items	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
140	FIN 48 Non-Perm Items	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
141	ITC Feedback - HRJ 10%	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
142	**TOTAL DEFERRED INVESTMENT TAX CREDITS**	**0**	**0**	**0**	**0**	**0**	**0**	**0**		**0**		**0**	**0**	**0**
143														
144														
145														
146	**TOTAL DEFERRED FIT AND ITC**	**8,216,488**	**952,899**	**7,961,363**	**1,667,845**	**9,629,208**	**0**	**9,629,208**		**7,710,806**		**195,366**	**4,678,469**	**12,584,641**

ALLOCATION FACTORS:

GROSS PLT	0.9800000
NET PLANT	0.9780000
PROD PLT	0.9800000
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	0.9930000
REVENUE-OTH	0.0000000
DEMAND	0.9850000
SPECIFIC	1.0000000
NON-APPLIC	0.0000000
NON-UTILITY	0.0000000

Kentucky Power Company
Computation of Adjusted
Deferred Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

Line No.	DEFERRED FEDERAL INCOME TAXES:	(1) Total Company Electric Utility Sch M Per Books 12 Mo. 05/31/25	(2) Schedule M x FIT Rate @ 21%	(3) DFIT Feedback/ Excess For 12 Months Based on 12 Mo. 05/31/25	(4) Total Company Electric Utility DFIT 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. 05/31/25	(9) KY Jurisdictional Allocation Factor	(10) KY Jurisdictional Allocated Amount	(11) Allocation Basis	(12) Allocation Wholesale Adjustments	(13) Kentucky Jurisdictional Adjustments	(14) KY Jurisdictional Adjusted Amount
1	**PERMANENT SCHEDULE M's**														
2	5004 - STOCK BASED COMP-CAREER SHARES-PERM	(35,894)	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
3	5016 - NON-DEDUCT MEALS AND T&E	113,657	-	-	-	-	-	-	-	0.991000	-	LABOR	-	-	-
4	5017 - NON-DEDUCT FINES&PENALTIES	-	-	-	-	-	-	-	-	0.000000	-	NON-APPLIC	-	-	-
5	5022 - NON-DEDUCT LOBBYING	-	-	-	-	-	-	-	-	0.000000	-	NON-APPLIC	-	-	-
6	5024 - NON-DEDUCTIBLE PARKING EXPENSE	(31,500)	-	-	-	-	-	-	-	0.000000	-	NON-APPLIC	-	-	-
7	5028 - RESTRICTED STOCK PLAN - TAX DEDUCTION	(18,948)	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
8	**Total PERMANENT SCHEDULE M's**	**27,315**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**		**-**	**-**	**-**
9	==														
10															
11	**Property - PT**														
12	6002 - PT AFUDC Debt - NORM	(3,956,847)	830,938	-	830,938	-	830,938	-	830,938	0.980000	814,319	GROSS PLT	16,619	1,236,096	2,067,034
13	6003 - PT AFUDC Equity - FT	6,436	-	-	-	-	-	-	-	0.000000	-	NON-APPLIC	-	-	-
14	6004 - PT ARO - NORM	(20,931,635)	4,395,643	-	4,395,643	-	4,395,643	-	4,395,643	0.980000	4,307,730	PROD PLT	87,913	(23,807)	4,371,836
15	6007 - PT CIAC - NORM	1,337,801	(280,938)	-	(280,938)	-	(280,938)	-	(280,938)	0.999000	(280,657)	DIST PLT	(281)	-	(280,938)
16	6009 - PT COR - NORM	(13,593,000)	2,854,530	1,667,845	4,522,375	-	4,522,375	-	4,522,375	0.980000	4,431,928	GROSS PLT	57,091	-	4,489,019
17	6011 - PT CPI - NORM	5,355,935	(1,124,746)	-	(1,124,746)	-	(1,124,746)	-	(1,124,746)	0.980000	(1,102,251)	GROSS PLT	(22,495)	-	(1,124,746)
18	6017 - PT Method/Life - FT	3,749,914	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
19	6018 - PT Method/Life - NORM	4,569,033	(959,497)	-	(959,497)	-	(959,497)	-	(959,497)	0.980000	(940,307)	GROSS PLT	(19,190)	610,890	(348,607)
20	6019 - PT Plant Acquisition Adj - NORM	-	-	-	-	-	-	-	-	0.980000	-	PROD PLT	-	-	-
21	6020 - PT Pollution Control - NORM	7,698,439	(1,616,672)	-	(1,616,672)	-	(1,616,672)	-	(1,616,672)	0.980000	(1,584,339)	PROD PLT	(32,333)	-	(1,616,672)
22	6022 - PT Relocation Cost - NORM	(1,732,499)	363,825	-	363,825	-	363,825	-	363,825	0.980000	356,549	GROSS PLT	7,276	-	363,825
23	6024 - PT Repairs UOP - NORM	(38,132,753)	8,007,878	-	8,007,878	-	8,007,878	-	8,007,878	0.980000	7,847,720	GROSS PLT	160,158	-	8,007,878
24	6026 - PT Software - NORM	(2,533)	532	-	532	-	532	-	532	0.980000	521	GROSS PLT	11	-	532
25	**Total Property - PT**	**(55,631,709)**	**12,471,493**	**1,667,845**	**14,139,338**	**-**	**14,139,338**	**-**	**14,139,338**		**13,851,213**		**254,769**	**1,823,179**	**15,929,161**
26	==														
27															
28	**Property - Non-PT**														
29	6503 - 2021 280H 481(a)	9,537,042	(2,002,779)	-	(2,002,779)	-	(2,002,779)	-	(2,002,779)	0.980000	(1,962,723)	PROD PLT	(40,056)	-	(2,002,779)
30	**Total Property - Non-PT**	**9,537,042**	**(2,002,779)**	**-**	**(2,002,779)**	**-**	**(2,002,779)**	**-**	**(2,002,779)**		**(1,962,723)**		**(40,056)**	**-**	**(2,002,779)**
31	==														
32															
33	**Extracts**														
34	7002 - CUST ADV for Construction	(640,704)	134,548	-	134,548	-	134,548	-	134,548	0.999000	134,413	DIST PLT	134	-	134,547
35	7003 - DEFD FUEL EXP-CUR DEFL SET UP	4,895,937	(1,028,147)	-	(1,028,147)	-	(1,028,147)	-	(1,028,147)	0.980000	(1,007,584)	GROSS PLT	(20,563)	-	(1,028,147)
36	7012 - UNDERRECOV FUEL COST	(5,962,352)	1,252,094	-	1,252,094	-	1,252,094	-	1,252,094	0.000000	-	NON-APPLIC	-	-	-
37	7021 - PROVS POSS REV REFDS-A/L	480,992	(101,008)	-	(101,008)	-	(101,008)	-	(101,008)	0.000000	-	NON-APPLIC	-	-	-
38	7026 - MTM BK GAIN-A/L-TAX DEFL	(4,648,664)	976,219	-	976,219	-	976,219	-	976,219	0.986000	962,552	ENERGY	13,667	-	976,219
39	7027 - INSURANCE PREMIUMS ACCRUED	(19,250)	4,042	-	4,042	-	4,042	-	4,042	0.980000	3,961	GROSS PLT	81	-	4,042
40	7029 - PROV WORKER'S COMP	(540,387)	113,481	-	113,481	-	113,481	-	113,481	0.000000	-	NON-APPLIC	-	-	-
41	7032 - ACCRUED BK PENSION EXPENSE	(93,396)	19,613	-	19,613	-	19,613	-	19,613	0.991000	19,436	LABOR	177	(459,389)	(439,776)
42	7033 - ACCRUED BK PENSION COSTS - SFAS 158	36,493	(7,664)	-	(7,664)	-	(7,664)	-	(7,664)	0.000000	-	NON-APPLIC	-	-	-
43	7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	11,290	(2,371)	-	(2,371)	-	(2,371)	-	(2,371)	0.000000	-	NON-APPLIC	-	-	-
44	7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	29,636	(6,224)	-	(6,224)	-	(6,224)	-	(6,224)	0.000000	-	NON-APPLIC	-	-	-
45	7036 - ACCRD BK SUP. SAVINGS PLAN EXP	(25,150)	5,281	-	5,281	-	5,281	-	5,281	0.000000	-	NON-APPLIC	-	-	-
46	7039 - ACCRD LEASED ASSET BK RENT EXP	(3,927)	825	-	825	-	825	-	825	0.000000	-	NON-APPLIC	-	-	-
47	7040 - BK PROV UNCOLL ACCTS - ST	(66,516)	13,968	-	13,968	-	13,968	-	13,968	0.000000	-	NON-APPLIC	-	-	-
48	7046 - PROVISION FOR LITIGATION	671	(141)	-	(141)	-	(141)	-	(141)	1.000000	(141)	SPECIFIC	-	-	(141)
49	7048 - ACCRD COMPANYWIDE INCENTV PLAN	(359,049)	75,400	-	75,400	-	75,400	-	75,400	0.000000	-	NON-APPLIC	-	-	-
50	7052 - ACCRUED BOOK VACATION PAY	(175,068)	36,764	-	36,764	-	36,764	-	36,764	0.000000	-	NON-APPLIC	-	-	-
51	7054 - BOOK LEASES DEFERRED	0	-	-	-	-	-	-	-	0.000000	-	NON-APPLIC	-	-	-
52	7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN	17,205	(3,613)	-	(3,613)	-	(3,613)	-	(3,613)	0.000000	-	NON-APPLIC	-	-	-
53	7059 - BK ACCRL- COOK CT RENT HOLIDAY	(8,322)	1,748	-	1,748	-	1,748	-	1,748	0.000000	-	NON-APPLIC	-	-	-
54	7062 - ECONOMIC DEVEL FUND - CURRENT	52,339	(10,991)	-	(10,991)	-	(10,991)	-	(10,991)	0.000000	-	NON-APPLIC	-	-	-
55	7081 - DEFD EXPS (A/C 186)	0	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
56	7083 - Litigation Accrual	(0)	-	-	-	-	-	-	-	0.993000	-	REVENUE	-	-	-
57	7086 - RATE CASE DEFD CHGS	238,822	(50,153)	-	(50,153)	-	(50,153)	-	(50,153)	0.000000	-	NON-APPLIC	-	-	-
58	7099 - BK DEFL-DEMAND SIDE MNGMT EXP	(333,842)	70,107	-	70,107	-	70,107	-	70,107	0.000000	-	NON-APPLIC	-	-	-
59	7100 - DEFD REV - SAN ANGELO SETTLEMENT	(1,050)	221	-	221	-	221	-	221	0.000000	-	NON-APPLIC	-	-	-
60	7103 - BOOK > TAX BASIS - EMA-A/C 283	36,952	(7,760)	-	(7,760)	-	(7,760)	-	(7,760)	0.986000	(7,651)	ENERGY	(109)	-	(7,760)
61	7104 - ADVANCE RENTAL INC (CUR MO)	(15,267)	3,206	-	3,206	-	3,206	-	3,206	0.993000	3,184	REVENUE	22	-	3,206

Kentucky Power Company
Computation of Adjusted
Deferred Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

Line No.	DEFERRED FEDERAL INCOME TAXES:	(1) Total Company Electric Utility Sch M Per Books 12 Mo. 05/31/25	(2) Schedule M x FIT Rate @ 21%	(3) DFIT Feedback/ Excess For 12 Months Based on 12 Mo. 05/31/25	(4) Total Company Electric Utility DFIT 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. 05/31/25	(9) KY Jurisdictional Allocation Factor	(10) KY Jurisdictional Allocated Amount	(11) Allocation Basis	(12) Allocation Wholesale Adjustments	(13) Kentucky Jurisdictional Adjustments	(14) KY Jurisdictional Adjusted Amount
62	7108 - DEFD REV-BONUS LEASE SHORT-TERM	-	-	-	-	-	-	-	-	0.000000	-	NON-APPLIC	-	-	-
63	7110 - REG LIAB-UNREAL MTM GAIN-DEFL	4,644,883	(975,425)	-	(975,425)	-	(975,425)	-	(975,425)	0.000000	-	NON-APPLIC	-	-	-
64	7137 - REG ASSET-SFAS 158 - PENSIONS	(36,493)	7,664	-	7,664	-	7,664	-	7,664	0.000000	-	NON-APPLIC	-	-	-
65	7138 - REG ASSET-SFAS 158 - SERP	(29,636)	6,224	-	6,224	-	6,224	-	6,224	0.000000	-	NON-APPLIC	-	-	-
66	7139 - REG ASSET-SFAS 158 - OPEB	11,048,289	(2,320,141)	-	(2,320,141)	-	(2,320,141)	-	(2,320,141)	0.000000	-	NON-APPLIC	-	-	-
67	7140 - Other Regulatory Assets	(2,506,318)	526,327	-	526,327	-	526,327	-	526,327	0.000000	-	NON-APPLIC	-	-	-
68	7151 - REG ASSET-OSS MARGIN SHARING	3,882,720	(815,371)	-	(815,371)	-	(815,371)	-	(815,371)	0.980000	(799,064)	GROSS PLT	(16,307)	-	(815,371)
69	7192 - REG ASSET-NET CCS FEED STUDY COSTS	34,914	(7,332)	-	(7,332)	-	(7,332)	-	(7,332)	0.000000	-	NON-APPLIC	-	-	-
70	7269 - REG ASSET-IGCC PRE-CONSTRUCTION COSTS	53,250	(11,183)	-	(11,183)	-	(11,183)	-	(11,183)	0.000000	-	NON-APPLIC	-	-	-
71	7278 - REG ASSET-ENERGY EFFICIENCY RECOVERY	333,842	(70,107)	-	(70,107)	-	(70,107)	-	(70,107)	0.000000	-	NON-APPLIC	-	-	-
72	7326 - REG ASSET-BIG SANDY RETIRE COSTS RECOV	214,595	(45,065)	-	(45,065)	-	(45,065)	-	(45,065)	0.000000	-	NON-APPLIC	-	-	-
73	7327 - REG ASSET-BIG SANDY RETIRE RIDER U2 O&M	(7,671)	1,611	-	1,611	-	1,611	-	1,611	0.000000	-	NON-APPLIC	-	-	-
74	7329 - REG ASSET-UNDER RECOVERY-ENVIRONMENTAL	(2,010,677)	422,242	-	422,242	-	422,242	-	422,242	0.000000	-	NON-APPLIC	-	-	-
75	7351 - REG ASSET-BIG SANDY U1 OR-UNREC EQUITY CC	(583,093)	122,450	-	122,450	-	122,450	-	122,450	0.000000	-	NON-APPLIC	-	-	-
76	7352 - REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC	583,093	(122,450)	-	(122,450)	-	(122,450)	-	(122,450)	0.000000	-	NON-APPLIC	-	-	-
77	7357 - REG ASSET-NERC COMPL/CYBER CC-UNREC EQ	32,575	(6,841)	-	(6,841)	-	(6,841)	-	(6,841)	0.000000	-	NON-APPLIC	-	-	-
78	7358 - REG ASSET-NERC COMPL/CYBER SEC-CAR CST	(99,146)	20,821	-	20,821	-	20,821	-	20,821	0.000000	-	NON-APPLIC	-	-	-
79	7359 - REG ASSET-NERC COMPL/CYBER SEC-DEF DEPR	(404,517)	84,948	-	84,948	-	84,948	-	84,948	0.000000	-	NON-APPLIC	-	-	-
80	7376 - REG ASSET-DEFD PROP TAX-BIG SANDY U1 GAS	-	-	-	-	-	-	-	-	0.000000	-	NON-APPLIC	-	-	-
81	7397 - REG ASSET-ROCKPORT CAPACITY DEF-EQ CC	1,290,952	(271,100)	-	(271,100)	-	(271,100)	-	(271,100)	0.000000	-	NON-APPLIC	-	-	-
82	7398 - REG ASSET-ROCKPORT CAPACITY CC DEFERRAL	(3,134,445)	658,233	-	658,233	-	658,233	-	658,233	0.000000	-	NON-APPLIC	-	-	-
83	7399 - REG ASSET-ROCKPORT CAPACITY DEFERRAL	1,501,277	(315,268)	-	(315,268)	-	(315,268)	-	(315,268)	0.000000	-	NON-APPLIC	-	-	-
84	7400 - REG ASSET-KENTUCKY UNDER RECOV-PPA RIDER	4,174,374	(876,619)	-	(876,619)	-	(876,619)	-	(876,619)	0.000000	-	NON-APPLIC	-	-	-
85	7423 - REG ASSET-FERC Formula Rates Under Recvr	(54,336)	11,411	-	11,411	-	11,411	-	11,411	0.000000	-	NON-APPLIC	-	-	-
86	7488 - REG ASSET-NOLC Regulatory Asset	(4,544,232)	954,289	-	954,289	-	954,289	-	954,289	0.000000	-	NON-APPLIC	-	-	-
87	7489 - REG ASSET-NOLC Reg Asset-Equity Carrying	4,544,232	(954,289)	-	(954,289)	-	(954,289)	-	(954,289)	0.000000	-	NON-APPLIC	-	-	-
88	7503 - REG ASSET-KY ELG Deferral	-	-	-	-	-	-	-	-	0.000000	-	NON-APPLIC	-	-	-
89	7526 - Prepaid Regulatory Fees	(375)	79	-	79	-	79	-	79	1.000000	79	SPECIFIC	-	-	79
90	7536 - REG ASSET-KY Deferred Securitization Exp	(1,288,216)	270,525	-	270,525	-	270,525	-	270,525	0.000000	-	NON-APPLIC	-	-	-
91	7545 - REG ASSET-HRJ 765kV Post Service AFUDC	33,408	(7,016)	-	(7,016)	-	(7,016)	-	(7,016)	0.985000	(6,911)	TRAN PLT	(105)	-	(7,016)
92	7546 - REG ASSET-HRJ 765jV Depreciation Expense	5,208	(1,094)	-	(1,094)	-	(1,094)	-	(1,094)	0.985000	(1,078)	TRAN PLT	(16)	-	(1,094)
93	7553 - REG ASSET-Tariff DR CC Deferral	(19,118,286)	4,014,840	-	4,014,840	-	4,014,840	-	4,014,840	0.000000	-	NON-APPLIC	-	-	-
94	7554 - REG ASSET-Tariff DR Deferred Equity CC	7,910,570	(1,661,220)	-	(1,661,220)	-	(1,661,220)	-	(1,661,220)	0.000000	-	NON-APPLIC	-	-	-
95	7556 - REG ASSET-REMOVAL COSTS-AMORT-BIG SANDY	(15,006)	3,151	-	3,151	-	3,151	-	3,151	0.000000	-	NON-APPLIC	-	-	-
96	7557 - REG ASSET-SPENT ARO-BIG SANDY	(303,951)	63,830	-	63,830	-	63,830	-	63,830	0.000000	-	NON-APPLIC	-	-	-
97	7559 - REG ASSET-NBV-ARO-RETIRED PLANTS	(48,193,755)	10,120,688	-	10,120,688	-	10,120,688	-	10,120,688	0.000000	-	NON-APPLIC	-	-	-
98	7571 - LOSS ON REACQUIRED DEBT	33,651	(7,067)	-	(7,067)	-	(7,067)	-	(7,067)	0.000000	-	NON-APPLIC	-	-	-
99	7575 - ACCRD SFAS 106 PST RETIRE EXP	(2,106,636)	442,394	-	442,394	-	442,394	-	442,394	0.991000	438,412	LABOR	3,981	(587,462)	(145,069)
100	7577 - ACCRD OPEB COSTS - SFAS 158	(11,048,289)	2,320,141	-	2,320,141	-	2,320,141	-	2,320,141	0.000000	-	NON-APPLIC	-	-	-
101	7580 - ACCRD SFAS 112 PST EMPLOY BEN	353,096	(74,150)	-	(74,150)	-	(74,150)	-	(74,150)	0.000000	-	NON-APPLIC	-	-	-
102	7581 - ACCRD BOOK ARO EXPENSE - SFAS 143	72,513,161	(15,227,764)	-	(15,227,764)	-	(15,227,764)	-	(15,227,764)	0.000000	-	NON-APPLIC	-	-	-
103	7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	126,360	(26,536)	-	(26,536)	-	(26,536)	-	(26,536)	0.000000	-	NON-APPLIC	-	-	-
104	7584 - BOOK OPERATING LEASE - LIAB	2,290,668	(481,040)	-	(481,040)	-	(481,040)	-	(481,040)	0.000000	-	NON-APPLIC	-	-	-
105	7585 - BOOK OPERATING LEASE - ASSET	(2,290,668)	481,040	-	481,040	-	481,040	-	481,040	0.000000	-	NON-APPLIC	-	-	-
106	7593 - REG ASSET-ACCRUED SFAS 112	(353,096)	74,150	-	74,150	-	74,150	-	74,150	0.000000	-	NON-APPLIC	-	-	-
107	7609 - REG ASSET-KY 2024 STORM DEFERRAL	(10,783,447)	2,264,524	-	2,264,524	-	2,264,524	-	2,264,524	0.000000	-	NON-APPLIC	-	-	-
108	7632 - KY 2025 STORM DEFERRAL	(12,462,933)	2,617,216	-	2,617,216	-	2,617,216	-	2,617,216	0.000000	-	NON-APPLIC	-	-	-
109	**Total EXTRACTS**	(12,862,710)	2,701,165	-	2,701,165	-	2,701,165	-	2,701,165		(260,392)		(19,038)	(1,046,851)	(1,326,281)
110	==														
111															

Kentucky Power Company
Computation of Adjusted
Deferred Federal Income Tax Expense
Historical Test Year - As Adjusted
Twelve Months Ended May 31, 2025

Line No.	DEFERRED FEDERAL INCOME TAXES:	(1) Total Company Electric Utility Sch M Per Books 12 Mo. 05/31/25	(2) Schedule M x FIT Rate @ 21%	(3) DFIT Feedback/ Excess For 12 Months Based on 12 Mo. 05/31/25	(4) Total Company Electric Utility DFIT 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. 05/31/25	(9) KY Jurisdictional Allocation Factor	(10) KY Jurisdictional Allocated Amount	(11) Allocation Basis	(12) Allocation Wholesale Adjustments	(13) Kentucky Jurisdictional Adjustments	(14) KY Jurisdictional Adjusted Amount
112	**Other Temps**														
113	8012 - MARK & SPREAD-DEFL-283-A/L	-	-	-	-	-	-	-	-	0.986000	-	ENERGY	-	-	-
114	8016 - STOCK BASED COMP-CAREER SHARES	73,136	(15,359)	-	(15,359)	-	(15,359)	-	(15,359)	0.980000	(15,052)	GROSS PLT	(307)	-	(15,359)
115	8018 - PROV-FAS 157 - A/L	-	-		-	-	-	-	-	0.986000	-	ENERGY	-	-	-
116	8062 - RESTRICTED STOCK PLAN	482	(101)		(101)	-	(101)	-	(101)	0.980000	(99)	GROSS PLT	(2)	-	(101)
117	**Total Other Temps**	**73,618**	**(15,460)**	**-**	**(15,460)**	**-**	**(15,460)**	**-**	**(15,460)**		**(15,151)**		**(309)**	**-**	**(15,460)**
118	==														
119															
120	2009 - EXCESS ADFIT 281 - PROTECTED. - KY	-	-	(545,207)	(545,207)	-	(545,207)	-	(545,207)	1.000000	(545,207)	SPECIFIC	-	545,207	-
121	2010 - EXCESS ADFIT 282 - PROTECTED. - KY	-	-	(1,279,084)	(1,279,084)	-	(1,279,084)	-	(1,279,084)	1.000000	(1,279,084)	SPECIFIC	-	1,279,084	-
122	2011 - EXCESS ADFIT 282 - UNPROTECTED. - KY	-	-	(1,254,034)	(1,254,034)	-	(1,254,034)	-	(1,254,034)	1.000000	(1,254,034)	SPECIFIC	-	1,254,034	-
123	2012 - EXCESS ADFIT 283 - UNPROTECTED. - KY	-	-	(823,816)	(823,816)	-	(823,816)	-	(823,816)	1.000000	(823,816)	SPECIFIC	-	823,816	-
124	2009 - EXCESS ADFIT 281 - PROTECTED.	-	-	(7,518)	(7,518)	-	(7,518)	-	(7,518)	0.000000	-	NON-APPLIC	-	-	-
125	2010 - EXCESS ADFIT 282 - PROTECTED.	-	-	(640,151)	(640,151)	-	(640,151)	-	(640,151)	0.000000	-	NON-APPLIC	-	-	-
126	2011 - EXCESS ADFIT 282 - UNPROTECTED.	-	-	(1,088,281)	(1,088,281)	-	(1,088,281)	-	(1,088,281)	0.000000	-	NON-APPLIC	-	-	-
127	2012 - EXCESS ADFIT 283 - UNPROTECTED.	-	-	445,035	445,035	-	445,035	-	445,035	0.000000	-	NON-APPLIC	-	-	-
128	**Total OTHER MISCELLANEOUS**	**-**	**-**	**(5,193,056)**	**(5,193,056)**	**-**	**(5,193,056)**	**-**	**(5,193,056)**		**(3,902,141)**		**-**	**3,902,141**	**-**
129	==														
130															
131	**TOTAL DEFERRED FEDERAL INCOME TAXES**	**(58,856,444)**	**13,154,419**	**(3,525,211)**	**9,629,208**	**-**	**9,629,208**	**-**	**9,629,208**		**7,710,806**		**195,366**	**4,678,469**	**12,584,641**
132	==														
133															
134	**DEFERRED INVESTMENT TAX CREDITS:**														
135	ITC Feedback - Prior Years 10%	-	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
136	ITC Feedback - Prior Years 4%	-	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
137	Tax Credit Carryforward	-	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
138	FIN 48 Perm Items	-	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
139	FIN 48 Non-Perm Items	-	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
140	ITC Feedback - HRJ 10%	-	-	-	-	-	-	-	-	0.980000	-	GROSS PLT	-	-	-
141	**TOTAL DEFERRED INVESTMENT TAX CREDITS**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**		**-**	**-**	**-**
142															
143															
144															
145	**TOTAL DEFERRED FIT AND ITC**	**(58,856,444)**	**13,154,419**	**(3,525,211)**	**9,629,208**	**-**	**9,629,208**	**-**	**9,629,208**		**7,710,806**		**195,366**	**4,678,469**	**12,584,641**

ALLOCATION FACTORS:	
GROSS PLT	0.9800000
NET PLANT	0.9780000
PROD PLT	0.9800000
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	0.9930000
REVENUE-OTH	0.0000000
DEMAND	0.9850000
SPECIFIC	1.0000000
NON-APPLIC	0.0000000
NON-UTILITY	0.0000000

KENTUCKY POWER COMPANY
STATE INCOME TAXES
Twelve Months Ended May 31, 2025

STATE INCOME TAXES

Line #	Item Description	Total Company Per Books 12 Mo. 05/31/25	Less Non-Utility / 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		Allocation Wholesale Adjustments	Kentucky Jurisdictional Adjustments	KY Jurisdictional Adjusted Amount
	Kentucky State Income Taxes													
1	Book Income Before State Income Tax Expense	34,608,952	598,833	34,010,119	0	34,010,119	0	34,010,119	SPECIFIC	32,863,539	SPECIFIC	1,146,580	1,459,115	35,469,234
2	Add (Subtract): Federal Schedule M Adjustments	(60,830,873)	(1,974,429)	(58,856,444)	0	(58,856,444)	0	(58,856,444)	SPECIFIC	(43,782,681)	SPECIFIC	(855,386)	(4,103,301)	(48,741,368)
3	Add (Subtract): State Income Taxes	0	0	0	0	0	0	0	SPECIFIC	0	SPECIFIC	0	0	0
4	Add (Subtract): Bonus Depreciation Adjustment	(14,666,518)	0	(14,666,518)	0	(14,666,518)	0	(14,666,518)	0.980000	(14,373,187)	GROSS PLT	0	0	(14,373,187)
5	Add (Subtract): Tax Depreciation Lookback	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
6	Add (Subtract): Federal Domestic Production Activity	0	0	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
7	Add (Subtract): Interest Income - US Obligations	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
8	Add (Subtract): Other	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
9	State Taxable Income Subject to Apportionment	(40,888,440)	(1,375,596)	(39,512,843)	0	(39,512,843)	0	(39,512,843)		(25,292,329)		291,194	(2,644,186)	(27,645,321)
10	Apportionment Factor	0.991800		0.991800	0.991800	0.991800	0.991800	0.991800		0.991800		0.991800	0.991800	0.991800
11	Apportioned State Taxable Income	(40,553,154)	(1,364,316)	(39,188,838)	0	(39,188,838)	0	(39,188,838)		(25,084,932)		288,807	(2,622,504)	(27,418,630)
12	Post Apportion Schedule M Adjustments	23,097,328	0	23,097,328	0	23,097,328	0	23,097,328	0.980000	22,635,381	GROSS PLT	(1)	0	22,635,381
13	State Taxable Income After Apportionment	(17,455,826)	(1,364,316)	(16,091,510)	0	(16,091,510)	0	(16,091,510)		(2,449,551)		288,806	(2,622,504)	(4,783,249)
14	State Income Tax Rate	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%		5.00%		5.00%	5.00%	5.00%
15	Current State Income Tax	(872,791)	(68,216)	(804,576)	0	(804,576)	0	(804,576)		(122,478)		14,440	(131,125)	(239,163)
16	Other Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
17	Tax Return, Apportionment & Other Adjustments	(225,947)	(225,947)	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
18	Other Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
19	Other Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
20	Total State Income Tax --- Kentucky	(1,098,738)	(294,163)	(804,576)	0	(804,576)	0	(804,576)		(122,478)		14,440	(131,125)	(239,163)
21														
22														
23														
24														
25	**Illinois State Income Taxes**													
26														
27	Book Income Before State Income Tax Expense	34,608,952	598,833	34,010,119	0	34,010,119	0	34,010,119	SPECIFIC	32,863,539	SPECIFIC	1,146,580	1,459,115	35,469,234
28	Add (Subtract): Federal Schedule M Adjustments	(60,830,873)	(1,974,429)	(58,856,444)	0	(58,856,444)	0	(58,856,444)	SPECIFIC	(43,782,681)	SPECIFIC	(855,386)	(4,103,301)	(48,741,368)
29	Add (Subtract): State Income Taxes	0	0	0	0	0	0	0	SPECIFIC	0	SPECIFIC	0	0	0
30	Add (Subtract): Bonus Depreciation Adjustment	(12,626,300)	0	(12,626,300)	0	(12,626,300)	0	(12,626,300)	0.980000	(12,373,774)	GROSS PLT	0	0	(12,373,774)
31	Add (Subtract): Tax Depreciation Lookback	0	0	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
32	Add (Subtract): Federal Domestic Production Activity	0	0	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
33	Add (Subtract): Other	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
34	Add (Subtract): Other	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
35	State Taxable Income Subject to Apportionment	(38,848,222)	(1,375,596)	(37,472,625)	0	(37,472,625)	0	(37,472,625)		(23,292,916)		291,194	(2,644,186)	(25,645,908)
36	Apportionment Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000		0.000000	0.000000	0.000000
37	Apportioned State Taxable Income	0	0	0	0	0	0	0		0		0	0	0
38	Post Apportion Schedule M Adjustments	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
39	State Taxable Income After Apportionment	0	0	0	0	0	0	0		0		0	0	0
40	State Income Tax Rate	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%	9.50%		9.50%		9.50%	9.50%	9.50%
41	Current State Income Tax	0	0	0	0	0	0	0		0		0	0	0
42	Other Adjustments		0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0	0
43	Tax Return, Apportionment & Other Adjustments	(7,011)	(7,011)	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
44	Other Adjustments	164,039	164,039	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
45	Other Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
46	Total State Income Tax --- Illinois	157,028	157,028	0	0	0	0	0		0		0	0	0
47														
48														
49														

KENTUCKY POWER COMPANY
STATE INCOME TAXES
Twelve Months Ended May 31, 2025

STATE INCOME TAXES

Line #	Item Description	Total Company Per Books 12 Mo. 05/31/25	Less Non-Utility / 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		Allocation Wholesale Adjustments	Kentucky Jurisdictional Adjustments	KY Jurisdictional Adjusted Amount
50														
51	**Michigan State Income Taxes**													
52														
53	Book Income Before State Income Tax Expense	34,608,952	598,833	34,010,119	0	34,010,119	0	34,010,119	SPECIFIC	32,863,539	SPECIFIC	1,146,580	1,459,115	35,469,234
54	Add (Subtract): Federal Schedule M Adjustments	(60,830,873)	(1,974,429)	(58,856,444)	0	(58,856,444)	0	(58,856,444)	SPECIFIC	(43,782,681)	SPECIFIC	(855,386)	(4,103,301)	(48,741,368)
55	Add (Subtract): State Income Taxes	0	0	0	0	0	0	0	SPECIFIC	0	SPECIFIC	0	0	0
56	Add (Subtract): Bonus Depreciation Adjustment	(14,522,499)		(14,522,499)	0	(14,522,499)	0	(14,522,499)	0.980000	(14,232,049)	GROSS PLT	0	0	(14,232,049)
57	Add (Subtract): Tax Depreciation Lookback	0	0	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
58	Add (Subtract): Interest Income - US Obligations	0	0	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
59	Add (Subtract): Federal Domestic Production Activity	0	0	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
60	Add (Subtract): Other	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
61	State Taxable Income Subject to Apportionment	(40,744,421)	(1,375,596)	(39,368,825)	0	(39,368,825)	0	(39,368,825)		(25,151,191)		291,194	(2,644,186)	(27,504,183)
62	Apportionment Factor	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.000000		0.000000	0.000000	0.000000
63	Apportioned State Taxable Income	0	0	0	0	0	0	0		0		0	0	0
64	Post Apportion Schedule M Adjustments	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
65	State Taxable Income After Apportionment	0	0	0	0	0	0	0		0		0	0	0
66	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%
67	Current State Income Tax	0	0	0	0	0	0	0		0		0	0	0
68	MBT Surcharge @ 21.99%	0	0	0	0	0	0	0	CALC	0	CALCULATED	0	0	0
69	Other Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-UTILITY	0	0	0
70	Tax Return, Apportionment & Other Adjustments	1,548	1,548	(0)	0	(0)	0	(0)	0.000000	0	NON-APPLIC	0	0	0
71	Other Adjustments	0	0	0	0	0	0	0	CALC	0	CALCULATED	0	0	0
72	Other Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
73	Total State Income Tax --- Michigan	1,548	1,548	(0)	0	(0)	0	(0)		0		0	0	0
74														
75														
76														
77	**West Virginia State Income Taxes**													
78														
79	Book Income Before State Income Tax Expense	34,608,952	598,833	34,010,119	0	34,010,119	0	34,010,119	SPECIFIC	32,863,539	SPECIFIC	1,146,580	1,459,115	35,469,234
80	Add (Subtract): Federal Schedule M Adjustments	(60,830,873)	(1,974,429)	(58,856,444)	0	(58,856,444)	0	(58,856,444)	SPECIFIC	(43,782,681)	SPECIFIC	(855,386)	(4,103,301)	(48,741,368)
81	Add (Subtract): State Income Taxes	0	0	0	0	0	0	0	SPECIFIC	0	SPECIFIC	0	0	0
82	Add (Subtract): Bonus Depreciation Adjustment	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
83	Add (Subtract): Tax Depreciation Lookback	0	0	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
84	Add (Subtract): Federal Domestic Production Activity	0	0	0	0	0	0	0	0.980000	0	PROD PLT	0	0	0
85	Add (Subtract): Other	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
86	Add (Subtract): Other	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
87	State Taxable Income Subject to Apportionment	(26,221,922)	(1,375,596)	(24,846,326)	0	(24,846,326)	0	(24,846,326)		(10,919,142)		291,194	(2,644,186)	(13,272,134)
88	Apportionment Factor	0.007800	0.007800	0.007800	0.007800	0.007800	0.007800	0.007800		0.007800		0.007800	0.007800	0.007800
89	Apportioned State Taxable Income	(204,531)	(10,730)	(193,801)	0	(193,801)	0	(193,801)		(85,169)		2,271	(20,625)	(103,523)
90	Post Apportion Schedule M Adjustments	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	(1)	0	0
91	State Taxable Income After Apportionment	(204,531)	(10,730)	(193,801)	0	(193,801)	0	(193,801)		(85,169)		2,270	(20,625)	(103,523)
92	State Income Tax Rate	6.50%	6.50%	6.50%	6.50%	6.50%		6.50%		6.50%		6.50%	6.50%	6.50%
93	Current State Income Tax	(13,295)	(697)	(12,597)	0	(12,597)	0	(12,597)		(5,536)		148	(1,341)	(6,729)
94	Deferred State Income Tax - WVA Pollution Control	(264,082)	0	(264,082)	0	(264,082)	0	(264,082)	0.980000	(258,800)	GROSS PLT	(5,282)	0	(264,082)
95	Tax Return, Apportionment & Other Adjustments	(38,291)	(38,291)	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
96	Other Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
97	Other Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
98	Total State Income Tax --- West Virginia	(315,668)	(38,988)	(276,679)	0	(276,679)	0	(276,679)		(264,336)		(5,134)	(1,341)	(270,811)
99														
100														
101														

KENTUCKY POWER COMPANY
STATE INCOME TAXES
Twelve Months Ended May 31, 2025

Line #	Item Description	Total Company Per Books 12 Mo. 05/31/25	Less Non-Utility / 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		Allocation Wholesale Adjustments	Kentucky Jurisdictional Adjustments	KY Jurisdictional Adjusted Amount
	STATE INCOME TAXES													
102														
103	**All Other State Income Taxes**													
104														
105														
106														
107	FIN-48 State Income Tax Adjustments	0	0	0	0	0	0	0	0.000000	0	NON-APPLIC	0	0	0
108	Deferred State Income Tax	(888,044)	0	(888,044)	0	(888,044)	0	(888,044)	0.980000	(870,283)	GROSS PLT	(17,761)	0	(888,044)
109	All Other State Income Taxes	0	0	0	0	0	0	0	0.980000	0	GROSS PLT	0	0	0
110	Total State Income Tax --- All Other	(888,044)	0	(888,044)	0	(888,044)	0	(888,044)		(870,283)		(17,761)	0	(888,044)
111														
112														
113														
114														
115														
116	**Total State Income Tax --- All States**	(2,143,873)	(174,575)	(1,969,299)	0	(1,969,299)	0	(1,969,299)		(1,257,097)		(8,455)	(132,466)	(1,398,018)
117														
118														
119	**Current State Income Tax --- All States**	(991,748)	(174,575)	(817,173)	0	(817,173)	0	(817,173)		(128,014)		14,588	(132,466)	(245,892)
120														
121														
122	**Deferred State Income Tax --- All States**	(1,152,126)	0	(1,152,126)	0	(1,152,126)	0	(1,152,126)		(1,129,083)		(23,043)	0	(1,152,126)

ALLOCATION FACTORS:

GROSS PLT	0.9800000
NET PLANT	0.9780000
PROD PLT	0.9800000
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	0.9930000
REVENUE-OTH	0.0000000
DEMAND	0.9850000
SPECIFIC	1.0000000
NON-APPLIC	0.0000000
NON-UTILITY	0.0000000

KENTUCKY POWER COMPANY
TAXES OTHER THAN INCOME TAX
FOR THE TEST YEAR ENDED May 31, 2025

TAXES OTHER THAN INCOME TAX	Total Company Per Books 12 Mo 05/31/2025	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 After Wholesale Factor	Allocation Basis
FICA	2,175,630	0	2,175,630	0	2,175,630	266,731	2,442,361	100.00000%	LABOR
Federal Unemployment Tax	9,842	0	9,842	0	9,842	0	9,842	100.00000%	LABOR
Real / Personal Property Taxes	13,561,919	0	13,561,919	0	13,561,919	4,073,980	17,635,899	100.00000%	GROSS PLT
Real / Personal Property Taxes - Capital Leases	106,067	0	106,067	0	106,067	0	106,067	100.00000%	GROSS PLT
State Gross Receipts Tax	19,397	0	19,397	0	19,397	0	19,397	100.00000%	SPECIFIC
State Unemployment Tax	16,812	0	16,812	0	16,812	0	16,812	100.00000%	LABOR
State Franchise Taxes	0	0	0	0	0	0	0	100.00000%	SPECIFIC
Federal Excise Taxes	14,714	0	14,714	0	14,714	0	14,714	100.00000%	LABOR
State Public Service Commission Tax / Fees	0	0	0	0	0	0	0	100.00000%	SPECIFIC
State Sales & Use Tax	55,851	0	55,851	0	55,851	0	55,851	100.00000%	GROSS PLT
State License / Registration Tax / Fees	0	0	0	0	0	0	0	100.00000%	SPECIFIC
State Business & Occupation Tax	5,475,378	0	5,475,378	0	5,475,378	1,208,655	6,684,033	100.00000%	DEMAND
Municipal License Fees	0	0	0	0	0	0	0	100.00000%	GROSS PLT
Miscellaneous / Other	0	0	0	0	0	0	0	100.00000%	GROSS PLT
Total Taxes Other Than Income --- Operating	21,435,610	0	21,435,610	0	21,435,610	5,549,366	26,984,976		

*Allocation factors after wholesale adjusted to 100%

ALLOCATION FACTORS:	
GROSS PLT	0.9800000
NET PLANT	0.9780000
PROD PLT	0.9800000
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	0.9930000
REVENUE-OTH	0.0000000
DEMAND	0.9850000
SPECIFIC	1.0000000
NON-APPLIC	0.0000000
NON-UTILITY	0.0000000

KENTUCKY POWER COMPANY
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
FOR THE TEST YEAR ENDED MAY 31, 2025

				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 1901001										
3091 - TAX CREDIT C/F W DEF TAX	10,834	GP-Total	0.980000	10,618	-	10,618	216	10,834	-	10,834
3094 - CAMT CREDIT C/F W Def Tax	3,018,756	GP-Total	0.980000	2,958,381	-	2,958,381	60,375	3,018,756	-	3,018,756
4002 - WV POLLUTION CONTROL ADJUSTMENT	261,230	GP-Total	0.980000	256,006	-	256,006	5,224	261,230	-	261,230
7002 - CUST ADV for Construction	504,582	GP-Dist	0.999000	504,077	-	504,077	505	504,582	-	504,582
7021 - PROVS POSS REV REFDS-A/L	386,194	Non-Allocated	0.000000	-	-	-	-	-	-	-
7027 - INSURANCE PREMIUMS ACCRUED	(50,983)	GP-Total	0.980000	(49,964)	-	(49,964)	(1,019)	(50,983)	-	(50,983)
7029 - PROV WORKER'S COMP	527,217	Non-Allocated	0.000000	-	-	-	-	-	-	-
7032 - ACCRUED BK PENSION EXPENSE	(2,975,643)	OML	0.991000	(2,948,863)	-	(2,948,863)	(26,780)	(2,975,643)	-	(2,975,643)
7034 - SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN	45,345	Non-Allocated	0.000000	-	-	-	-	-	-	-
7035 - ACCRD SUP EXEC RETIR PLAN COSTS-SFAS 158	(31,926)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7036 - ACCRD BK SUP. SAVINGS PLAN EXP	300	Non-Allocated	0.000000	-	-	-	-	-	-	-
7037 - ACCRUED PSI PLAN EXP	(1)	OML	0.991000	(1)	-	(1)	0	(1)	-	(1)
7039 - ACCRD LEASED ASSET BK RENT EXP	(825)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7040 - BK PROV UNCOLL ACCTS - ST	127	Non-Allocated	0.000000	-	-	-	-	-	-	-
7042 - PREL SURVEY&INVEST RESERVE-BIG SANDY FGD	(0)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7046 - PROVISION FOR LITIGATION	141	Direct	1.000000	141	-	141	(0)	141	-	141
7048 - ACCRD COMPANYWIDE INCENTV PLAN	144,626	Non-Allocated	0.000000	-	-	-	-	-	-	-
7052 - ACCRUED BOOK VACATION PAY	490,260	Non-Allocated	0.000000	-	-	-	-	-	-	-
7054 - BOOK LEASES DEFERRED	-	Non-Allocated	0.000000	-	-	-	-	-	-	-
7055 - (ICDP)-INCENTIVE COMP DEFERRAL PLAN	17,227	Non-Allocated	0.000000	-	-	-	-	-	-	-
7059 - BK ACCRL- COOK CT RENT HOLIDAY	(1,224)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7061 - ACCRUED BK SEVERANCE BENEFITS	(0)	OML	0.991000	-	-	-	(0)	(0)	-	(0)
7062 - ECONOMIC DEVEL FUND - CURRENT	161,285	Non-Allocated	0.000000	-	-	-	-	-	-	-
7064 - ACCRUED INTEREST EXP -STATE	(0)	OP-Rev	0.993000	-	-	-	(0)	(0)	-	(0)
7065 - ACCRUED INTEREST-LONG-TERM - FIN 48	1	GP-Total	0.980000	1	-	1	(0)	1	-	1
7068 - ACCRUED RTO CARRYING CHARGES	0	GP-Trans	0.985000	-	-	-	0	0	-	0
7078 - FEDERAL MITIGATION PROGRAMS	0	Non-Allocated	0.000000	-	-	-	-	-	-	-
7079 - STATE MITIGATION PROGRAMS	0	Direct	1.000000	-	-	-	0	0	-	0
7083 - Litigation Accrual	-	OP-Rev	0.993000	-	-	-	-	-	-	-
7100 - DEFD REV - SAN ANGELO SETTLEMENT	-	Non-Allocated	0.000000	-	-	-	-	-	-	-
7104 - ADVANCE RENTAL INC (CUR MO)	98,732	OP-Rev	0.993000	98,041	-	98,041	691	98,732	-	98,732
7108 - DEFD REV-BONUS LEASE SHORT-TERM	0	Non-Allocated	1.000000	-	-	-	-	-	-	-
7109 - DEFD REV-BONUS LEASE LONG-TERM	(0)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7110 - REG LIAB-UNREAL MTM GAIN-DEFL	424,092	Non-Allocated	0.000000	-	-	-	-	-	-	-
7259 - REG ASSET-CCS FEED STUDY RESERVE	(0)	GP-Total	0.980000	-	-	-	(0)	(0)	-	(0)
7526 - Prepaid Regulatory Fees	(16,680)	Direct	1.000000	(16,680)	-	(16,680)	0	(16,680)	-	(16,680)
7575 - ACCRD SFAS 106 PST RETIRE EXP	(5,333,180)	OML	0.991000	(5,285,182)	-	(5,285,182)	(47,998)	(5,333,180)	-	(5,333,180)
7577 - ACCRD OPEB COSTS - SFAS 158	(987,228)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7580 - ACCRD SFAS 112 PST EMPLOY BEN	584,653	Non-Allocated	0.000000	-	-	-	-	-	-	-
7581 - ACCRD BOOK ARO EXPENSE - SFAS 143	19,048,241	Non-Allocated	0.000000	-	-	-	-	-	-	-
7584 - BOOK OPERATING LEASE - LIAB	613,780	Non-Allocated	0.000000	-	-	-	-	-	-	-
7589 - ACCRD SIT TX RESERVE-LNG-TERM-FIN 48	1	Direct	1.000000	1	-	1	(0)	1	-	1
8013 - MARK & SPREAD-DEFL-190-A/L	(584,606)	EAF	0.986000	(576,421)	-	(576,421)	(8,185)	(584,606)	-	(584,606)
8014 - EMPLOYER SAVINGS PLAN MATCH	(0)	GP-Total	0.980000	-	-	-	(0)	(0)	-	(0)
8015 - ACCRUED BK BENEFIT COSTS	(0)	Non-Allocated	0.000000	-	-	-	-	-	-	-
8016 - STOCK BASED COMP-CAREER SHARES	112,184	OML	0.991000	111,175	-	111,175	1,009	112,184	-	112,184
8017 - PROV-TRADING CREDIT RISK - A/L	(6,047)	EAF	0.986000	(5,962)	-	(5,962)	(85)	(6,047)	-	(6,047)
8018 - PROV-FAS 157 - A/L	(1,603)	GP-Total	0.980000	(1,571)	-	(1,571)	(32)	(1,603)	-	(1,603)
8053 - SFAS 106 PST RETIRE EXP - NON-DEDUCT CONT	145,148	GP-Total	0.980000	142,245	-	142,245	2,903	145,148	-	145,148
8055 - SFAS 106 - MEDICARE SUBSIDY - NORM - (PPACA)	(348,244)	OML	0.991000	(345,110)	-	(345,110)	(3,134)	(348,244)	-	(348,244)
8060 - IRS AUDIT SETTLEMENT	(0)	GP-Total	0.980000	-	-	-	(0)	(0)	-	(0)
8062 - RESTRICTED STOCK PLAN	5,460	GP-Total	0.980000	5,351	-	5,351	109	5,460	-	5,460
4041 - NOL - DEFERRED TAX ASSET RECLASS	-	GP-Total	0.980000	-	-	-	-	-	44,950,166	44,950,166
TOTAL ACCOUNT 1901001	16,262,225			(5,143,717)	-	(5,143,717)	(16,202)	(5,159,919)	44,950,166	39,790,247

KENTUCKY POWER COMPANY
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
FOR THE TEST YEAR ENDED MAY 31, 2025

DESCRIPTION	TOTAL COMPANY PER BOOKS	KENTUCKY ALLOCATION METHOD	FACTOR	ALLOCATED TO KENTUCKY JURISDICTIONAL OPERATIONS: PER BOOKS	ACCOUNTING ADJUSTMENTS	PER BOOKS ADJUSTED	GOING LEVEL ADJUSTMENTS	GOING LEVEL	PROFORMA ADJUSTMENTS	PROFORMA
ACCOUNT 2811001										
2009 - EXCESS ADFIT 281 - PROTECTED. - KY	(15,034,011)	Direct	1.000000	(15,034,011)	-	(15,034,011)	-	(15,034,011)	-	(15,034,011)
2009 - EXCESS ADFIT 281 - PROTECTED. - Other	(207,301)	Non-Allocated	0.000000	-	-	-	-	-	-	-
6020 - PT Pollution Control - NORM	(22,963,166)	GP-PTD	0.980000	(22,503,903)	-	(22,503,903)	(459,263)	(22,963,166)	-	(22,963,166)
TOTAL ACCOUNT 2811001	(38,204,478)			(37,537,914)	-	(37,537,914)	(459,263)	(37,997,177)	-	(37,997,177)
ACCOUNT 2821001										
2010 - EXCESS ADFIT 282 - PROTECTED. - KY	(43,125,248)	Direct	1.000000	(43,125,248)	-	(43,125,248)	-	(43,125,248)	9,675,296	(33,449,952)
2011 - EXCESS ADFIT 282 - UNPROTECTED. - KY	(60,776)	Direct	1.000000	(60,776)	-	(60,776)	-	(60,776)	60,776	-
2010 - EXCESS ADFIT 282 - PROTECTED. - FERC	(24,668,700)	Non-Allocated	0.000000	-	-	-	-	-	-	-
2011 - EXCESS ADFIT 282 - UNPROTECTED. - FERC	(2,520,515)	Non-Allocated	0.000000	-	-	-	-	-	-	-
3630 - ETR Adjustment	4,257,183	Non-Allocated	0.000000	-	-	-	-	-	-	-
6002 - PT AFUDC Debt - NORM	(8,832,198)	GP-Total	0.980000	(8,655,554)	-	(8,655,554)	-	(8,655,554)	-	(8,655,554)
6004 - PT ARO - NORM	(5,746,573)	GP-PTD	0.980000	(5,631,642)	-	(5,631,642)	(114,931)	(5,746,573)	-	(5,746,573)
6006 - PT Basis Adj - NORM	(8,282,351)	GP-Total	0.980000	(8,116,704)	-	(8,116,704)	(165,647)	(8,282,351)	-	(8,282,351)
6007 - PT CIAC - NORM	2,274,153	GP-Dist	0.999000	2,271,879	-	2,271,879	2,274	2,274,153	-	2,274,153
6009 - PT COR - NORM	(8,595,564)	GP-Total	0.980000	(8,423,653)	-	(8,423,653)	(171,911)	(8,595,564)	-	(8,595,564)
6011 - PT CPI - NORM	13,147,519	GP-Total	0.980000	12,884,569	-	12,884,569	262,950	13,147,519	-	13,147,519
6018 - PT Method/Life - NORM	(148,482,552)	GP-Total	0.980000	(145,512,901)	-	(145,512,901)	(2,969,651)	(148,482,552)	44,806,029	(103,676,523)
6019 - PT Plant Acquisition Adj - NORM	(1,787,772)	GP-PTD	0.980000	(1,752,016)	-	(1,752,016)	(35,756)	(1,787,772)	-	(1,787,772)
6021 - PT R&D Adjustment - NORM	(659,477)	GP-PTD	0.980000	(646,287)	-	(646,287)	(13,190)	(659,477)	-	(659,477)
6022 - PT Relocation Cost - NORM	(1,142,710)	GP-Total	0.980000	(1,119,856)	-	(1,119,856)	(22,854)	(1,142,710)	-	(1,142,710)
6024 - PT Repairs UOP - NORM	(122,401,510)	GP-Total	0.980000	(119,953,480)	-	(119,953,480)	(2,448,030)	(122,401,510)	-	(122,401,510)
6026 - PT Software - NORM	(8,540)	GP-Total	0.980000	(8,369)	-	(8,369)	(171)	(8,540)	-	(8,540)
6028 - EFB Basis Adj - NORM	30,194,091	GP-Total	0.980000	29,590,209	-	29,590,209	603,882	30,194,091	-	30,194,091
6503 - 2021 280H 481(a)	0	GP-PTD	0.980000	-	-	-	0	0	-	0
6523 - 2020 712L 481(a) Software	3,525,198	GP-Total	0.980000	3,454,694	-	3,454,694	70,504	3,525,198	-	3,525,198
7001 - PJM INTEGRATION-SEC 481(a)-INTANG-DFD LABOR	0	GP-Trans	0.985000	-	-	-	0	0	-	0
7585 - BOOK OPERATING LEASE - ASSET	(603,222)	GP-Total	0.980000	(591,157)	-	(591,157)	(12,065)	(603,222)	-	(603,222)
8001 - EXCESS FIT % RATE CHANGE	169	GP-Total	0.980000	165	-	165	4	169	-	169
TOTAL ACCOUNT 2821001	(323,519,395)			(295,396,127)	-	(295,396,127)	(5,014,592)	(300,410,719)	54,542,101	(245,868,618)

KENTUCKY POWER COMPANY
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
FOR THE TEST YEAR ENDED MAY 31, 2025

				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										
2012 - EXCESS ADFIT 283 - UNPROTECTED. - KY	(39,926)	Direct	1.000000	(39,926)	-	(39,926)	-	(39,926)	39,926	-
2012 - EXCESS ADFIT 283 - UNPROTECTED. - FERC	858,799	Non-Allocated	0.000000	-	-	-	-	-	-	-
4017 - NOL-STATE C/F-DEF TAX ASSET-L/T - KY	(3,459,725)	GP-Total	0.980000	(3,390,531)	-	(3,390,531)	(69,194)	(3,459,725)	-	(3,459,725)
4021 - NOL-STATE C/F-DEF TAX ASSET-L/T - MI	(283)	GP-Total	0.980000	(277)	-	(277)	(6)	(283)	-	(283)
7003 - DEFD FUEL EXP-CUR DEFL SET UP	1,028,147	GP-Total	0.980000	1,007,584	-	1,007,584	20,563	1,028,147	-	1,028,147
7012 - UNDERRECOV FUEL COST	(1,813,261)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7026 - MTM BK GAIN-A/L-TAX DEFL	743,644	EAF	0.986000	733,233	-	733,233	10,411	743,644	-	743,644
7033 - ACCRUED BK PENSION COSTS - SFAS 158	5,778,131	Non-Allocated	0.000000	-	-	-	-	-	-	-
7069 - REG ASSET-DEFERRED RTO COSTS	(0)	GP-Trans	0.985000	-	-	-	(0)	(0)	-	(0)
7081 - DEFD EXPS (A/C 186)	-	GP-Total	0.980000	-	-	-	-	-	-	-
7083 - Litigation Accrual	-	OP-Rev	0.993000	-	-	-	-	-	-	-
7086 - RATE CASE DEFD CHGS	(122,851)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7099 - BK DEFL-DEMAND SIDE MNGMT EXP	(95,970)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7103 - BOOK > TAX BASIS - EMA-A/C 283	(1,786,957)	EAF	0.986000	(1,761,940)	-	(1,761,940)	(25,017)	(1,786,957)	-	(1,786,957)
7137 - REG ASSET-SFAS 158 - PENSIONS	(3,986,862)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7138 - REG ASSET-SFAS 158 - SERP	31,926	Non-Allocated	0.000000	-	-	-	-	-	-	-
7139 - REG ASSET-SFAS 158 - OPEB	1,092,596	Non-Allocated	0.000000	-	-	-	-	-	-	-
7140 - Other Regulatory Assets	(526,327)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7151 - REG ASSET-OSS MARGIN SHARING	0	GP-Total	0.980000	-	-	-	0	0	-	0
7192 - REG ASSET-NET CCS FEED STUDY COSTS	(110,591)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7269 - REG ASSET-IGCC PRE-CONSTRUCTION COSTS	(168,670)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7278 - REG ASSET-ENERGY EFFICIENCY RECOVERY	95,970	Non-Allocated	0.000000	-	-	-	-	-	-	-
7326 - REG ASSET-BIG SANDY RETIRE COSTS RECOV	12,748,330	Non-Allocated	0.000000	-	-	-	-	-	-	-
7327 - REG ASSET-BIG SANDY RETIRE RIDER U2 O&M	(199,831)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7329 - REG ASSET-UNDER RECOVERY-ENVIRONMENTAL	(1,204,838)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7333 - REG ASSET-DEFD CONSUM EXP-ENVIRON CSTS	0	GP-Total	0.980000	-	-	-	0	0	-	0
7351 - REG ASSET-BIG SANDY U1 OR-UNREC EQUITY CC	198,816	Non-Allocated	0.000000	-	-	-	-	-	-	-
7352 - REG ASSET-BIG SANDY U1 OR-UNDER RECOV CC	(198,816)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7357 - REG ASSET-NERC COMPL/CYBER CC-UNREC EQ	83,654	Non-Allocated	0.000000	-	-	-	-	-	-	-
7358 - REG ASSET-NERC COMPL/CYBER SEC-CAR CST	(179,127)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7359 - REG ASSET-NERC COMPL/CYBER SEC-DEF DEPR	(617,066)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7376 - REG ASSET-DEFD PROP TAX-BIG SANDY U1 GAS	(0)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7397 - REG ASSET-ROCKPORT CAPACITY DEF-EQ CC	1,120,978	Non-Allocated	0.000000	-	-	-	-	-	-	-
7398 - REG ASSET-ROCKPORT CAPACITY CC DEFERRAL	(2,429,015)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7399 - REG ASSET-ROCKPORT CAPACITY DEFERRAL	(8,325,204)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7400 - REG ASSET-KENTUCKY UNDER RECOV-PPA RIDER	(11,871,515)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7423 - REG ASSET-FERC Formula Rates Under Recvr	(88,013)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7452 - REG ASSET-2020 KY Storm Deferral	(2,207,067)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7460 - REG ASSET-KY Storms	(9,659,161)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7488 - REG ASSET-NOLC Regulatory Asset	(1,313,429)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7489 - REG ASSET-NOLC Reg Asset-Equity Carrying	1,313,429	Non-Allocated	0.000000	-	-	-	-	-	-	-
7503 - REG ASSET-KY ELG Deferral	0	Non-Allocated	0.000000	-	-	-	-	-	-	-
7519 - REG ASSET-2022 KY Major Storm Deferral	(2,906,040)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7525 - REG ASSET-2023 KY Storm Deferral	(1,767,169)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7536 - REG ASSET-KY Deferred Securitization Exp	(569,969)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7545 - REG ASSET-HRJ 765kV Post Service AFUDC	(52,673)	GP-Trans	0.985000	(51,883)	-	(51,883)	(790)	(52,673)	-	(52,673)
7546 - REG ASSET-HRJ 765jV Depreciation Expense	(8,203)	GP-Trans	0.985000	(8,080)	-	(8,080)	(123)	(8,203)	-	(8,203)
7553 - REG ASSET-Tariff DR CC Deferral	(5,299,930)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7554 - REG ASSET-Tariff DR Deferred Equity CC	2,192,951	Non-Allocated	0.000000	-	-	-	-	-	-	-
7556 - REG ASSET-REMOVAL COSTS-AMORT-BIG SANDY	5,269,388	Non-Allocated	0.000000	-	-	-	-	-	-	-
7557 - REG ASSET-SPENT ARO-BIG SANDY	(23,235,907)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7558 - REG ASSET-UNRECOVERED PLANT-BIG SANDY	(53,866,903)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7559 - REG ASSET-NBV-ARO-RETIRED PLANTS	(11,201,077)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7565 - REG ASSET-M&S RETIRING PLANTS	(633,315)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7571 - LOSS ON REACQUIRED DEBT	(53,000)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7583 - SFAS 106 - MEDICARE SUBSIDY - (PPACA)-REG ASSET	0	Non-Allocated	0.000000	-	-	-	-	-	-	-
7593 - REG ASSET-ACCRUED SFAS 112	(584,654)	Non-Allocated	0.000000	-	-	-	-	-	-	-

KENTUCKY POWER COMPANY
ACCUMULATED DEFERRED FEDERAL INCOME TAXES
FOR THE TEST YEAR ENDED MAY 31, 2025

				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
7609 - REG ASSET-KY 2024 STORM DEFERRAL	(2,264,524)	Non-Allocated	0.000000	-	-	-	-	-	-	-
7632 - KY 2025 STORM DEFERRAL	(2,617,216)	Non-Allocated	0.000000	-	-	-	-	-	-	-
8004 - PROPERTY TAX-Book - NORM	(105,165)	NP	0.978000	(102,851)	-	(102,851)	(2,314)	(105,165)	-	(105,165)
8012 - MARK & SPREAD-DEFL-283-A/L	(149,247)	EAF	0.986000	(147,158)	-	(147,158)	(2,089)	(149,247)	-	(149,247)
TOTAL ACCOUNT 2831001	(123,162,737)			(331,095)	-	(331,095)	641	(330,454)	-	(330,454)
ACCOUNT 1901002										
4017 - NOL-STATE C/F-DEF TAX ASSET-L/T - KY	16,474,882	GP-Total	0.980000	16,145,384	-	16,145,384	329,498	16,474,882	-	16,474,882
4021 - NOL-STATE C/F-DEF TAX ASSET-L/T - MI	1,346	GP-Total	0.980000	1,319	-	1,319	27	1,346	-	1,346
TOTAL ACCOUNT 2831002	16,476,228			1,319	-	1,319	27	1,346	-	1,346
ACCOUNT 2831102										
4002 - WV POLLUTION CONTROL ADJUSTMENT	(1,243,953)	GP-Total	0.980000	(1,219,074)	-	(1,219,074)	(24,879)	(1,243,953)	-	(1,243,953)
TOTAL ACCOUNT 2831102	(1,243,953)			(1,219,074)	-	(1,219,074)	(24,879)	(1,243,953)	-	(1,243,953)
ACCOUNT 2832001										
7103 - BOOK > TAX BASIS - EMA-A/C 283	(0)	GP-Total	0.980000	-	-	-	(0)	(0)	-	(0)
TOTAL ACCOUNT 2832001	(0)			-	-	-	(0)	(0)	-	(0)
TOTAL ACCUM DEFERRED INCOME TAX	(453,392,110)			(339,627,927)	-	(339,627,927)	(5,514,296)	(345,142,223)	99,492,267	(245,649,956)
RATE BASE REDUCTION	453,392,110			339,627,927	-	339,627,927	5,514,296	345,142,223	(99,492,267)	245,649,956

JURISDICTIONAL ALLOCATION METHOD:		SHORT NAME	FACTOR
Production Demand	AFUDC - Demand	PDAF	0.985000
Transmission Demand	AFUDC - General	TDAF	0.985000
Energy	AFUDC - Distribution	EAF	0.986000
Gross Plant - Transmission	Below-The-Line	GP-Trans	0.985000
Gross Plant - Distribution	Customers	GP-Dist	0.999000
Gross Plant - T&D	Demand	GP-T&D	0.993000
Gross Plant - PTD	Demand	GP-PTD	0.980000
Gross Plant - Total	Depreciation	GP-Total	0.980000
Net Plant	DIRECT	NP	0.978000
O&M Expense	Distribution Plant	O&M	0.989000
O&M Expense - Labor	Energy	OML	0.991000
Operating Revenues	General Plant	OP-Rev	0.993000
Operating Revenues - Other	Gross Plant	OP-Rev-o	0.000000
Non-Allocated	Transmission Plant	Non-Allocated	0.000000
Non-Utility	Demand Non-VA	Non-Utility	0.000000
Specific	Direct	Direct	1.000000