**Section 285.2080 Schedule B-9: Accumulated Deferred Income Taxes**

a) Provide a listing of all components of accumulated deferred income taxes for the test year. This listing shall include both the debit and credit amounts of prepaid taxes and accumulated deferred income taxes.

b) If the future test year average plant-in-service is calculated using monthly average balances, then provide the monthly average balances for each component of accumulated deferred income taxes and compute monthly average data for each component of accumulated deferred income taxes.

c) Information provided shall include:

1) Component of accumulated deferred income taxes;

2) ICC Account number of the component;

3) Utility's account number of the component;

4) Description of any specific event that initiated the recording of component;

5) Beginning State deferred tax balance (Identify as either a debit or credit amount. Credit amounts shall be displayed within parentheses.);

6) Ending State deferred tax balance;

7) Average State deferred tax balance (if a future test year is being used);

8) Beginning federal deferred tax balance (Identify as either a debit or credit amount. Credit amounts shall be displayed within parentheses.);

9) Ending federal deferred tax balance;

10) Average federal deferred tax balance (if a future test year is being used);

11) Beginning total deferred tax balance;

12) Ending total deferred tax balance; and

13) Average total deferred tax balance (if a future test year is being used).

d) Accumulated deferred income taxes attributable to the accelerated depreciation of public utility property may be summarized into one component for each major account.