

Ameren Illinois Company's
Response to Illinois Office of Attorney General Data Requests
Docket No. 13-0301
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing.

Data Request Response Date: 7/16/2013

AG 6.01

Ref: Staff Data Request MHE 3.01 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 3.01 in Docket No. 13-0192:

With respect to AIC workpapers WPB-9a and b, Accumulated Deferred Income Taxes, please provide an explanation for what the amounts (lines 5 and 6) [lines 17 and 18 in the 13-0301 filing] described as "Tax Depr Step-Up Basis – Metro" represent.

RESPONSE

Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938

Please see the response to MHE 3.01 as submitted in Docket No. 13-0192:

These lines represent the gas distribution portion of federal and state accumulated deferred income taxes on the step up in the tax depreciable basis of assets transferred from Union Electric to Central Illinois Public Service Company in 2005. Since the underlying assets giving rise to the deferred taxes are included in rate base, the Company believes it is appropriate to include the jurisdictional portion of this deferred tax in the Company's rate base. This treatment is consistent with that presented by the Company and approved by the Commission in electric formula rate Docket Nos. 12-0001 and 12-0293.

OFFICIAL FILE
ILL. & C. DOCKET NO. 13-0301
AG-01 Exhibit No. 7
Witness Rm Stafford
Date 9-17-13 Reporter BSO

**Ameren Illinois Company's
Response to Illinois Office of Attorney General Data Requests
Docket No. 13-0301
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Data Request Response Date: 7/16/2013

AG 6.02

Ref: Staff Data Request MHE 3.02 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 3.02 in Docket No. 13-0192:

With respect to the transfer of Metro East assets from Union Electric to CIPS in 2005, please provide the journal entries that were used to record the transfer on the books of 1) UE, 2) CIPS, and 3) Ameren (parent company of UE and CIPS).

RESPONSE

**Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938**

Response to MHE 3.02 from Gas Rate Case Docket No. 13-0192:

See MHE 3.02 Attach for a spreadsheet that shows the journal entries made to record the transfer on the books of the Metro East assets from Union Electric (UE) to AmerenCIPS in 2005. No tax entries related to this transfer were made on the books of Ameren Corporation.

**MET Transfer
 UE Gas Calculation
 May 2, 2005**

		Book	Tax	Diff	DIT
Cr	102/108	(17,579,526)	(9,993,986)	7,585,540	2,890,091
Cr	Other Assets	(3,123,317)	(3,123,317)	-	-
Db	Other Liab	1,215,223	1,215,223	-	-
Db	253 - Def Cr - Env Cleanup	1,000,000	-	(1,000,000)	(381,000)
Cr	182 - Reg Asset FAS 109	(686,690)	-	686,690	261,629
Cr	182 - Reg Asset Gas Case	(170,800)	-	170,800	65,075
Db	254 - Prop	73,695	-	(73,695)	(28,078)
Db	254 - ITC	124,029	-	(124,029)	(47,255)
Db	255 - ITC	201,507	-	(201,507)	(76,774)
Db	N/R	9,472,940	9,472,940	7,043,799	2,683,687
Db	R/E	9,472,940	2,429,141		

Selling Price Calculation:

Boot	
N/R	9,472,940
R/E	9,472,940
Liab Assumed	
253	1,000,000
254	197,724
255	201,507
Other	1,215,223
	<u>21,560,333</u>

PTBI Calc:

Selling Price	21,560,333
Book Basis	21,560,333
Book Gain	-
Db 1-20-410-375	2,352,629
Db 1-20-410-376	331,059
Cr 1-20-283-375	2,352,629
Cr 1-20-283-376	331,059

Taxable income Calc:

PTBI	-
Sch M - Rev Temp Diff	7,043,799
Sch M - DIG	(7,043,799)
Taxable Income	-
Tax entries:	
Db 190/282/283	2,683,687
Cr 411	2,683,687
Db 410	2,683,687
Cr 283	2,683,687

To set up DIT related to Deferred Intercompany Tax Gain on MET transfer

Db	1-20-410-102	73,695
Db	1-20-410-100	124,029
Db	1-20-410-381	334,000
Db	1-20-410-382	47,000
Db	1-20-282-100	686,690
Db	1-20-282-111	2,170,380
Db	1-20-282-112	340,266
Db	1-20-283-655	57,047
Db	1-20-283-656	8,028
Cr	1-20-411-100	686,690
Cr	1-20-411-111	2,170,380
Cr	1-20-411-112	340,266
Cr	1-20-411-655	57,047
Cr	1-20-411-656	8,028
Cr	1-20-283-381	334,000
Cr	1-20-283-382	47,000
Cr	1-20-282-102	73,695
Cr	1-20-190-100	124,029

To amortize DIT related to temporary differences on property transferred

**MET Transfer
CIP Gas Calculation
May 2, 2005**

		Book	Tax	Diff	DIT
Db	102/108	17,579,526	9,993,986	(7,585,540)	(3,011,459)
Db	Other Assets	3,123,317	3,123,317	-	-
Cr	Other Liab	(1,215,223)	(1,215,223)	-	-
Cr	253 - Def Cr - Env Cleanup	(1,000,000)	-	1,000,000	397,000
Db	182 - Reg Asset FAS 109	686,690	-	(686,690)	(272,616)
Db	182 - Reg Asset Gas Case	170,800	-	(170,800)	(67,808)
Cr	254 - Prop	(73,695)	-	73,695	29,257
Cr	254 - ITC	(124,029)	-	124,029	49,240
Cr	255 - ITC	(201,507)	-	201,507	79,998
Cr	N/P	(9,472,940)	(9,472,940)	(7,043,799)	(2,796,388)
Cr	Paid in Capital	(9,472,940)	(2,429,141)		

Selling Price Calculation:

PTBI Calc:

Taxable income Calc:

Boot		Selling Price	21,560,333	PTBI	-
N/R	9,472,940	Book Basis	21,560,333	Sch M - Rev Temp Diff	(7,043,799)
R/E	9,472,940	Book Gain	-	Sch M - Basis Step Up	7,043,799
Liab Assumed				Taxable Income	-
253	1,000,000				
254	197,724			Tax entries:	
255	201,507			Db 410	2,796,388
Other	1,215,223			Cr 190/282/283	2,796,388
	21,560,333				
				Db 190	2,796,388
				Cr 411	2,796,388
Db	1-41-190-365	2,282,191			
Db	1-41-190-366	514,197			
Cr	1-41-411-365		2,282,191		
Cr	1-41-411-366		514,197		

To set up DIT related to Deferred Intercompany Tax Gain on MET transfer

Db	2-41-282-102	73,695	
Db	2-41-190-100	124,029	
Db	2-41-283-381	324,000	
Db	2-41-283-382	73,000	
Db	2-41-410-100	800,312	
Db	2-41-410-111	2,182,726	
Db	2-41-410-112	340,266	
Db	2-41-410-655	55,339	
Db	2-41-410-656	12,468	
Cr	2-41-282-100		800,312
Cr	2-41-282-111		2,182,726
Cr	2-41-282-112		340,266
Cr	2-41-283-655		55,339
Cr	2-41-283-656		12,468
Cr	2-41-411-381		324,000
Cr	2-41-411-382		73,000
Cr	2-41-411-102		73,695
Cr	2-41-411-100		124,029

To amortize DIT related to temporary differences on property transferred

**Ameren Illinois Company's
Response to Illinois Office of Attorney General Data Requests
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Data Request Response Date: 7/16/2013

AG 6.03

Ref: Staff Data Request MHE 5.03 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 5.03 in Docket No. 13-0192:

With respect to the transfer of Metro East assets from Union Electric to CIPS, did the transfer result in either a deferred tax gain or loss for income tax purposes for Union Electric?

RESPONSE

**Prepared By: Brenda J. Menke
Title: Director, Income Tax
Phone Number: 314-554-2938**

Please see the response to MHE 5.03 as submitted in Docket No. 13-0192:

The transfer of the Metro East assets from Union Electric to CIPS resulted in a deferred intercompany tax gain for income tax purposes for Union Electric.

**Ameren Illinois Company's
Response to Illinois Office of the Attorney General Data Requests
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Data Request Response Date: 9/16/2013

AG 8.01

Ref: Staff Data Request MHE 3.04 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 3.04 in Docket No. 13-0192:

With respect to the response provided in MHE 3.04 [sic; likely intended to be "MHE 3.03"] indicate the disposition of the federal and state Accumulated Deferred Income Taxes that were recorded on the books of UE when the assets were transferred from UE to CIPS.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 3.04 as submitted in Docket No. 13-0192:

The accumulated deferred income taxes recorded on the books of UE were reversed at the time of the transfer of the assets from UE to AmerenCIPS. At the same time, a deferred tax liability related to the deferred intercompany tax gain on the transfer was set up on the books of UE. The net impact on total deferred taxes on the books of UE was zero. Please see MHE 3.02 Attach 1 for the specific entries tied to this response.

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Data Request Response Date: 9/16/2013

AG 8.02

Ref: Staff Data Request MHE 5.01 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 5.01 in Docket No. 13-0192:

With respect to the transfer of Metro East assets from Union Electric to Central Illinois Public Service Company ("CIPS") please provide the tax basis of the property transferred to CIPS that was recognized on the books of Union Electric.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 5.01 as submitted in Docket No. 13-0192:

The tax basis of the property transferred from Union Electric to CIPS that was recognized on the books of Union Electric was \$9,993,986, as shown in MHE 3.02 Attach 1.

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Data Request Response Date: 9/16/2013

AG 8.03

Ref: Staff Data Request MHE 5.02 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 5.02 in Docket No. 13-0192:

With respect to the transfer of Metro East assets from Union Electric to CIPS please provide the tax basis of the property transferred to CIPS that was recognized on the books of CIPS.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 5.02 as submitted in Docket No. 13-0192:

The tax basis of the property transferred from Union Electric to CIPS that was recognized on the books of CIPS was equal to the purchase price of \$21,560,333, as shown in MHE 3.02 Attach 1.

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AG 8.04

Ref: Staff Data Request MHE 5.04 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 5.04 in Docket No. 13-0192:

With respect to the transfer of Metro East assets from Union Electric to CIPS, please provide the amount of deferred income taxes recognized on the books of CIPS associated with the transferred Metro East assets by Account number at the time of the transfer.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 5.04 as submitted in Docket No. 13-0192:

The amount of deferred income taxes recognized on the books of CIPS associated with the transferred Metro East assets, by account number at the time of the transfer are as follows:

190-365	\$2,282,191 - Debit
190-366	514,197 - Debit
282-102	73,695 - Debit
190-100	124,028 - Debit
283-381	324,000 - Debit
283-382	73,000 - Debit
282-100	800,312 - Credit
282-111	2,182,726 - Credit
282-112	340,266 - Credit
283-655	55,339 - Credit
283-656	<u>12,468</u> - Credit
Net Total	\$0

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Data Request Response Date: 9/16/2013

AG 8.05

Ref: Staff Data Request MHE 5.05 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 5.05 in Docket No. 13-0192:

With respect to the transfer of Metro East assets from Union Electric to CIPS, please provide the reason for any difference between the amount of deferred income taxes on the books of UE related to the transferred Metro East assets at the time of transfer and the amount of deferred income taxes for the Metro East assets recognized on the books of CIPS at the time of transfer.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 5.05 as submitted in Docket No. 13-0192:

Since book basis was equal to tax basis for CIPS at the time of the transfer of the Metro East assets, the net deferred tax liability on CIPS books was zero.

For UE, the book-tax difference at the time of the transfer was the deferred intercompany tax gain. The related deferred tax liability was \$2,683,687. There were no other related deferred taxes remaining on the books of UE, since the Metro East assets were no longer owned by UE.

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Data Request Response Date: 9/16/2013

AG 8.06

Ref: Staff Data Request MHE 10.01 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 10.01 in Docket No. 13-0192:

Referring to the journal entries provided in the response labeled "MHE 3.02 Attach," please indicate the company's agreement or disagreement with the following table regarding the effect of the Metro East Transfer on CIPS' rate base:

For each rate base component shown with which the Company disagrees, please provide a corrected version of this table and fully explain why the revision is necessary.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 10.01 as submitted in Docket No. 13-0192:

The Company agrees with the effect on rate base for the components shown in the table above.

**Ameren Illinois Company's
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Data Request Response Date: 9/16/2013

AG 8.07

Ref: Staff Data Request MHE 10.02 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 10.02 in Docket No. 13-0192:

Referring to the journal entries provided in the response labeled "MHE 3.02 Attach," please provide the same information requested in MHE 10.01 regarding the effect of the Metro East Transfer on UE's rate base.

For each rate base component with which the Company disagrees in the table above, please provide a corrected version of this table and fully explain why the revision is necessary.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 10.02 as submitted in Docket No. 13-0192:

Below is the impact of the transaction on Union Electric's rate base:

Description	Amount Before Transaction	Amount After Transaction
Plant in Service (Account 102 only)Credit to USOA Acct. 102	\$17,579,526	\$0
Deferred Taxes related to Plant Account 102Debit to USOA Acct. 190/282/283	\$(2,683,688)	\$0
"Offsetting Amount" Credit to USOA Acct. 190	\$0	\$0
Total Rate Base	\$14,895,838	\$0

After the sale of the Metro East assets, the rate base for Union Electric does not include anything related to these assets, as they are no longer owned by Union Electric.

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Data Request Response Date: 9/16/2013

AG 8.08

Ref: Staff Data Request MHE 10.03 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 10.03 in Docket No. 13-0192:

Referring to the response to Staff data request MHE 5.03, please describe in more detail the effect to Union Electric of the “deferred intercompany tax gain for income tax purposes”. Specifically, describe the ultimate disposition of the “deferred intercompany tax gain for income tax purposes” to UE and to the consolidated Ameren income tax return.

For each rate base component with which the Company disagrees in the table above, please provide a corrected version of this table and fully explain why the revision is necessary.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please note that the last paragraph of the question was not included in Staff Data Request MHE 10.03 in Docket No. 13-0192.

Please see the response to MHE 10.03 as submitted in Docket No. 13-0192:

Under the consolidate return regulations, the deferred intercompany tax gain is recognized as the higher tax basis (step-up) is depreciated for tax purposes by Ameren Illinois. The step-up in basis for Ameren Illinois and the deferred intercompany tax gain for Union Electric are being amortized over the tax lives of the underlying assets. There is no impact on the taxable income of the Ameren consolidated group.

**Ameren Illinois Company's
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Data Request Response Date: 9/16/2013

AG 8.09

Ref: Staff Data Request MHE 12.01 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 12.01 in Docket No. 13-0192:

Please provide in detail each journal entry in which ADIT was accrued on the Metro East Assets transferred from UE to CIPS (separate from other assets) prior to the transfer.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 12.01 as submitted in Docket No. 13-0192:

Objection. The request seeks information that is not in the possession of Ameren Illinois or Ameren Services in the format requested and not readily available. A special study would need to be initiated to determine whether the requested data could be segregated and compiled. Subject to that objection, AIC provides the following response sponsored by Ms. Menke.

The income tax records for the Metro East assets were not maintained separately and therefore we could not separate the ADIT entries related to those assets. A special study would be required to create some approximation of the data in the manner suggested by the request and there is insufficient time to prepare such data for this proceeding. To the extent there is a desire to examine potential alternative means of ascertaining the information Staff requires, Ms. Everson may contact the sponsor for further discussion.

**Ameren Illinois Company's
Response to Illinois Office of the Attorney General Data Requests
Docket No. 13-0301
Rate MAP-P Modernization Action Plan - Pricing Annual Update Filing.**

Data Request Response Date: 9/16/2013

AG 8.10

Ref: Staff Data Request MHE 12.02 in Docket No. 13-0192. Please provide the answer you provided in response to Staff Data Request MHE 12.02 in Docket No. 13-0192:

Please provide in detail each journal entry in which ADIT was accrued on the Metro East Assets transferred from UE to CIPS (separate from other assets) subsequent to the transfer.

RESPONSE

**Prepared By: Ronald D. Stafford
Title: Director, Regulatory Accounting
Phone Number: 314-206-0584**

Please see the response to MHE 12.02 as submitted in Docket No. 13-0192:

Objection. The request seeks information that is not in the possession of Ameren Illinois or Ameren Services in the format requested and not readily available. A special study would need to be initiated to determine whether the requested data could be segregated and compiled. Subject to that objection, AIC provides the following response sponsored by Ms. Menke.

See MHE 12.02 Attach which shows summary annual journal entry activity for ADIT accounts 190-365 and 190-366 related to the step-up portion of the tax basis on the Metro East assets transferred to CIPS. The offset to these accounts are major 410 or 411, deferred income tax expense.

The remainder of the information requested relates to the offsetting deferred tax liabilities recorded in accounts 282-111 and 282-112. The information requested is not in the possession of Ameren Illinois or Ameren Services. The income tax records in account 282 were not maintained separately for the Metro East assets; therefore we could not separate the ADIT entries related to those assets. A special study would be required to create some approximation of the data in the manner suggested by the request, and there is insufficient time to prepare such data for this proceeding. To the extent there is a desire to examine potential alternative means of ascertaining the information Staff requires, Ms. Everson may contact the sponsor for further discussion.

Ameren Illinois Company
Docket No. 13-0192
MHE 12.02

	<u>190-365</u>	<u>190-366</u>	<u>Total</u>
Balance 12/31/2004	-	-	-
Transfer 05/02/2005	2,282,191	514,197	2,796,388
Activity 2005	(42,791)	(9,641)	(52,432)
Balance 12/31/2005	2,239,400	504,556	2,743,956
Activity 2006	434,416	14,514	448,930
Balance 12/31/2006	2,673,816	519,070	3,192,886
Activity 2007	(682,556)	(70,422)	(752,978)
Balance 12/31/2007	1,991,260	448,648	2,439,908
Activity 2008	(177,138)	(39,910)	(217,048)
Balance 12/31/2008	1,814,122	408,738	2,222,860
Activity 2009	(142,346)	(32,072)	(174,418)
Balance 12/31/2009	1,671,776	376,666	2,048,442
Activity 2010	(166,523)	(37,467)	(203,990)
Balance 12/31/2010	1,505,253	339,199	1,844,452
Activity 2011	(103,388)	14,947	(88,441)
Balance 12/31/2011	1,401,865	354,146	1,756,011
Activity 2012	(110,443)	(32,773)	(143,216)
Balance 12/31/2012	1,291,422	321,373	1,612,795

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2012

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
1			Labor		92.06%	92.06%
2			Plant		79.99%	79.99%
3			Revenue		47.75%	47.75%
4	Active VEBA - Federal	1-ZA-190-611	Labor	\$ (766,575)	\$ (705,732)	
5	Active VEBA - State	1-ZA-190-612	Labor	(229,912)		(211,664)
6	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	1,398,686		1,118,751
7	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(1,246,039)		(996,655)
8	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	271,031	216,787	
9	Federal Net Operating Loss	1-ZA-190-FOL	Plant	49,071,940	39,250,627	
10	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(5,019,671)	(4,015,028)	
11	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	14,341,918		11,471,510
12	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(958)	-	
13	State Effect of Missouri NOL	1-ZA-190-MOL	Other	2,733		
14	Federal Accrued Tax	1-ZA-190-FED	Other	(37,302,044)		
15	State Accrued Tax	1-ZA-190-STA	Other	(7,447,062)		
16	Unamortized Investment Tax Credit	1-ZA-190-100	Other	2,748,146		
17	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	5,629,517	4,502,819	
18	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,400,918		1,120,537
19	ADIT Federal	1-ZA-190-611	Other	-		
20	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Labor	272,794	251,142	
21	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Labor	81,817		75,323
22	ADIT State	1-ZA-190-612	Other	-		
23	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Revenue	2,420,883	1,155,929	
24	ADIT Uncollectible Accounts - State	1-ZA-190-612	Revenue	726,074		346,688
25	ARO Asset - Federal	1-ZA-190-611	Plant	(875,671)	(700,413)	
26	ARO Asset - State	1-ZA-190-612	Plant	(202,643)		(162,086)
27	Inventory Reserve - Federal	1-ZA-190-611	Plant	379,558	303,593	
28	Inventory Reserve - State	1-ZA-190-612	Plant	85,399		68,307
29	Deferred Compensation	1-ZA-190-611	Other	2,055,970		
30	Deferred Compensation	1-ZA-190-612	Other	523,498		
31	Employee Bonus Accrual - Federal	1-ZA-190-611	Labor	7,858,147	7,234,443	
32	Employee Bonus Accrual - State	1-ZA-190-612	Labor	2,356,824		2,169,762

AG Cross Exhibit: 13-0301

Ameren Illinois
Workpaper Supporting Allocation of Accumulated Deferred Income Taxes
Test Year Ending December 31, 2012

Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
33	Employee Bonus Payment - Federal	1-ZA-190-611	Labor	(4,889,005)	(4,500,963)	
34	Employee Bonus Payment - State	1-ZA-190-612	Labor	(1,466,316)		(1,349,934)
35	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Labor	(798,027)	(734,687)	
36	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Labor	(239,345)		(220,348)
37	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	33,257,205	-	
38	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	8,858,078		-
39	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,696,493)	-	
40	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(447,843)		-
41	Increase/decrease I & D - Federal	1-ZA-190-611	Other	5,062,601	-	
42	Increase/decrease I & D - State	1-ZA-190-612	Other	1,489,185		-
43	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Plant	96,094	76,862	
44	Merger Costs - Debt Integration - State	1-ZA-190-612	Plant	24,901		19,917
45	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Plant	1,607,954	1,286,136	
46	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Plant	482,259		385,739
47	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Revenue	(5,084)	(2,428)	
48	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Revenue	(1,525)		(728)
49	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Plant	522,346	417,803	
50	Over/Under Accrual Property Tax - State	1-ZA-190-612	Plant	156,663		125,308
51	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	31,490,101	-	
52	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	9,444,545		-
53	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	12,913,113	-	
54	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,905,401		-
55	Severance - Federal	1-ZA-190-611	Labor	(6,567,517)	(6,046,250)	
56	Severance - State	1-ZA-190-612	Labor	(1,477,666)		(1,360,383)
57	Severance Rate Case Settlement - Federal	1-ZA-190-611	Distribution	(251,962)	(251,962)	
58	Severance Rate Case Settlement - State	1-ZA-190-612	Distribution	(75,569)		(75,569)
59	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	(109,641)	-	
60	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	(32,884)		-
61	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	(61,005)	-	
62	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	(18,297)		-
63	Vacation Pay adjustment - Federal	1-ZA-190-611	Other	5,176,197	-	
64	Vacation Pay adjustment - State	1-ZA-190-612	Other	1,552,450		-
65	Federal Accrued Tax	1-YP-190-FED	Other	64,674,468	-	

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
66	State Accrued Tax	1-YP-190-STA	Other	3,878,502		-
67	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	1,869,063	-	
68	ADIT State - Purchase Accounting	1-YP-190-612	Other	503,559		-
69	Deferred Tax Asset OCI - Pension - PA - Federal	1-YP-190-TXP	Other	(36,658,275)	-	
70	Deferred Tax Asset OCI - Pension - PA - State	1-YP-190-TXS	Other	7,825,881		-
71	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(24,302,783)	-	
72	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(77,097)	-	
73	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(20,787)		-
74	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	15,389,410	-	
75	ADIT State - Purchase Accounting	1-XP-190-612	Other	3,784,696		-
76	Total Account 190 Electric			172,302,829	37,738,677	12,524,476
77	ADIT Federal	2-ZA-190-611	Other	-		
78	ADIT State	2-ZA-190-612	Other	-		
79	Federal Net Operating Loss	2-ZA-190-FOL	Gas	12,267,986		
80	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(1,254,918)		
81	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	3,585,480		
82	Unamortized Investment Tax Credit	2-ZA-190-100	Other	834,017		
83	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,291,422		
84	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	321,373		
85	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas	(105,986)		
86	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas	(31,787)		
87	Increase/decrease I & D	2-ZA-190-611	Other	4,069,989		
88	Increase/decrease I & D	2-ZA-190-612	Other	1,197,204		
89	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Gas	1,343,670		
90	ADIT Uncollectible Accounts - State	2-ZA-190-612	Gas	402,995		
91	Vacation Pay adjustment - Federal	2-ZA-190-611	Gas	164,012		
92	Vacation Pay adjustment - State	2-ZA-190-612	Gas	49,191		
93	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	75,371		
94	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	(27,243)		
95	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(906,369)		
96	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(239,266)		
97	Employee Bonus Accrual - Federal	2-ZA-190-611	Gas	3,099,618		

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98	Employee Bonus Accrual - State	2-ZA-190-612	Gas	929,641		
99	Employee Bonus Payment - Federal	2-ZA-190-611	Gas	(2,098,158)		
100	Employee Bonus Payment - State	2-ZA-190-612	Gas	(629,282)		
101	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Gas	(230,841)		
102	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Gas	(69,234)		
103	Gas Storage Fields - Federal	2-ZA-190-611	Gas	17,806,839		
104	Gas Storage Fields - State	2-ZA-190-612	Gas	5,340,646		
105	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Gas	252,701		
106	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Gas	75,790		
107	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Gas	1,145,300		
108	Over/Under Accrual Property Tax - State	2-ZA-190-612	Gas	343,500		
109	Severance Rate Case Settlement - Federal	2-ZA-190-611	Gas	(168,849)		
110	Severance Rate Case Settlement - State	2-ZA-190-612	Gas	(45,456)		
111	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	7,014,684		
112	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	2,103,851		
113	Deferred Tax Asset OCI - Pension - PA - Federal	2-YP-190-TXP	Other	(837,604)		
114	Deferred Tax Asset OCI - Pension - PA - State	2-YP-190-TXS	Other	837,604		
115	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(14,225,999)		
116	ADIT State - Purchase Accounting	2-YP-190-612	Other	(3,604,869)		
117	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(1,380,422)		
118	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(47,430)		
119	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(12,785)		
120	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	5,281,453		
121	ADIT State - Purchase Accounting	2-XP-190-612	Other	1,385,745		
122	Total Account 190 Gas			45,303,584	-	-
123	Total Account 190			217,606,413	37,738,677	12,524,476
124	ADIT FIN 48 - Federal	1-ZA-282-F48	Other	10,419,770	-	
125	ADIT FIN 48 - State	1-ZA-282-F48	Other	1,806,851		
126	ADIT Property Related - Federal	1-ZA-282-111	Plant	(745,580,962)	(596,359,549)	
127	ADIT Property Related - State	1-ZA-282-112	Plant	(168,823,182)		(135,034,720)
128	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,319,326)	(3,454,851)	

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
129	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(1,045,925)		(836,592)
130	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	4,710,119	-	
131	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(6,371,498)		-
132	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	9,656,242	7,723,631	
133	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	2,286,597		1,828,955
134	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	3,882,885	3,105,760	
135	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	918,889		734,982
136	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	(1,373,950)	-	
137	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(500,182)	-	
138	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(119,733)		-
139	ADIT Property Related - Federal	1-ZA-282-7D1	Other	53,398	-	
140	ADIT Property Related - State	1-ZA-282-7D2	Other	12,242		-
141	Total Account 282 Electric			<u>(894,387,765)</u>	<u>(588,985,009)</u>	<u>(133,307,376)</u>
142	ADIT Property Related - Federal	2-ZA-282-111	Gas	(177,274,952)		
143	ADIT Property Related - State	2-ZA-282-112	Gas	(38,283,268)		
144	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(2,142,725)		
145	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(520,422)		
146	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	4,675,034		
147	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	1,107,048		
148	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	(6,450)		
149	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	(1,935)		
150	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(174,999)		
151	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(41,891)		
152	Total Account 282 Gas			<u>(212,664,560)</u>	<u>-</u>	<u>-</u>
153	Total 282			<u>(1,107,052,325)</u>	<u>(588,985,009)</u>	<u>(133,307,376)</u>
154	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	(38,191,027)	-	
155	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	(9,825,884)		-
156	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(28,146,973)	(22,513,606)	
157	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(7,123,441)		(5,697,748)
158	Electric Rate Case Expense - Federal	1-ZA-283-651	Distribution	(805,136)	(805,136)	

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2012 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
159	Electric Rate Case Expense - State	1-ZA-283-652	Distribution	(241,477)		(241,477)
160	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	2,579,443	-	
161	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	773,629		-
162	Merger Initiatives - Federal	1-ZA-283-651	Distribution	(1,174,191)	(1,174,191)	
163	Merger Initiatives - State	1-ZA-283-652	Distribution	(328,433)		(328,433)
164	Payroll Tax - Federal	1-ZA-283-651	Labor	(271,926)	(250,343)	
165	Payroll Tax - State	1-ZA-283-652	Labor	(81,556)		(75,083)
166	Prepayments - Federal	1-ZA-283-651	Plant	(1,063,343)	(850,524)	
167	Prepayments - State	1-ZA-283-652	Plant	(318,919)		(255,090)
168	Rabbi Trust - Federal	1-ZA-283-651	Labor	419,615	386,310	
169	Rabbi Trust - State	1-ZA-283-652	Labor	125,851		115,862
170	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Plant	436,391	349,051	
171	Renewable Energy Compliance Cost - State	1-ZA-283-652	Plant	130,883		104,688
172	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(23,659)	-	
173	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(6,093)		-
174	Other Reg Asset/Liability - Federal	1-ZA-283-651	Other	17,522,031	-	
175	Other Reg Asset/Liability - State	1-ZA-283-652	Other	5,255,226		-
176	Non-property deferred - Federal	1-ZA-283-651	Other	-	-	
177	Non-property deferred - State	1-ZA-283-652	Other	-		-
178	Non-property deferred - Federal	1-ZA-283-6D1	Other	1,477,424	-	
179	Non-property deferred - State	1-ZA-283-6D2	Other	(3,282,259)	-	
180	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,644,661		-
181	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	618,955		-
182	Total Account 283 Electric			<u>(58,900,208)</u>	<u>(24,858,439)</u>	<u>(6,377,280)</u>
183	Gas Rate Case Expense - Federal	2-ZA-283-651	Gas	(592,695)		
184	Gas Rate Case Expense - State	2-ZA-283-652	Gas	(177,762)		
185	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	1,481,335		
186	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	444,284		
187	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	7,749,757		
188	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	2,217,426		
189	Merger Initiatives - Federal	2-ZA-283-651	Gas	(508,185)		
190	Merger Initiatives - State	2-ZA-283-652	Gas	(142,294)		

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191	Prepayments - Federal	2-ZA-283-651	Gas	(1,497,219)		
192	Prepayments - State	2-ZA-283-652	Gas	(449,047)		
193	Non-property deferred - Federal	2-ZA-283-651	Other	-		
194	Non-property deferred - State	2-ZA-283-652	Other	-		
195	Total Account 283 Gas			8,525,600	-	-
196	Total 283			<u>(50,374,608)</u>	<u>(24,858,439)</u>	<u>(6,377,280)</u>
197	Total Deferred			<u>\$ (939,820,520)</u>	<u>\$ (576,104,772)</u>	<u>\$ (127,160,181)</u>

To Sch B - 9, Col. (F)

To Sch B - 9, Col. (D)

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2011 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
1			Labor		92.06%	92.06%
2			Plant		79.99%	79.99%
3			Revenue		47.75%	47.75%
4	Active VEBA - Federal	1-ZA-190-611	Labor	\$ (955,684)	\$ (879,831)	
5	Active VEBA - State	1-ZA-190-612	Labor	(286,629)		(263,879)
6	IL Investment Tax Credit Carryforward	1-ZA-190-CRD	Plant	658,551		526,748
7	IL Credit Valuation Allowance	1-ZA-190-CVA	Plant	(588,372)		(470,615)
8	Federal NOL Credits Deferred	1-ZA-190-CDF	Plant	152,501	121,979	
9	Federal Net Operating Loss	1-ZA-190-FOL	Plant	26,302,193	21,038,042	
10	Federal Effect of Illinois NOL	1-ZA-190-NLF	Plant	(1,762,242)	(1,409,545)	
11	State Effect of Illinois NOL	1-ZA-190-NOL	Plant	5,034,977		4,027,271
12	Federal Effect of Missouri NOL	1-ZA-190-MOF	Other	(150)	-	
13	State Effect of Missouri NOL	1-ZA-190-MOL	Other	423		
14	Federal Accrued Tax	1-ZA-190-FED	Other	(11,519,850)	-	
15	State Accrued Tax	1-ZA-190-STA	Other	14,270,831		
16	Unamortized Investment Tax Credit	1-ZA-190-100	Other	3,474,686		
17	Tax Depr Step-Up Basis Metro - Federal	1-ZA-190-365	Plant	6,149,686	4,918,881	
18	Tax Depr Step-Up Basis Metro - State	1-ZA-190-366	Plant	1,553,566		1,242,634
19	ADIT Federal	1-ZA-190-611	Other	-		
20	ADIT Legal Expenses Accrued - Federal	1-ZA-190-611	Labor	284,202	261,645	
21	ADIT Legal Expenses Accrued - State	1-ZA-190-612	Labor	85,238		78,473
22	ADIT State	1-ZA-190-612	Other	-		
23	ADIT Uncollectible Accounts - Federal	1-ZA-190-611	Revenue	3,047,202	1,454,985	
24	ADIT Uncollectible Accounts - State	1-ZA-190-612	Revenue	913,920		436,381
25	ARO Asset - Federal	1-ZA-190-611	Plant	(988,701)	(790,821)	
26	ARO Asset - State	1-ZA-190-612	Plant	(233,810)		(187,015)
27	Inventory Reserve - Federal	1-ZA-190-611	Plant	418,800	334,981	
28	Inventory Reserve - State	1-ZA-190-612	Plant	125,607		100,468
29	Deferred Compensation	1-ZA-190-611	Other	2,307,729		
30	Deferred Compensation	1-ZA-190-612	Other	556,409		
31	Employee Bonus Accrual - Federal	1-ZA-190-611	Labor	4,724,117	4,349,162	
32	Employee Bonus Accrual - State	1-ZA-190-612	Labor	1,416,862		1,304,405

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2011 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
33	Employee Bonus Payment - Federal	1-ZA-190-611	Labor	(5,415,564)	(4,985,728)	
34	Employee Bonus Payment - State	1-ZA-190-612	Labor	(1,624,242)		(1,495,325)
35	Employee Bonus 481a Adjustment - Federal	1-ZA-190-611	Labor	1,427,606	1,314,296	
36	Employee Bonus 481a Adjustment - State	1-ZA-190-612	Labor	428,169		394,185
37	FAS 106 Post Retirement Benefits - Federal	1-ZA-190-611	Other	40,759,048	-	
38	FAS 106 Post Retirement Benefits - State	1-ZA-190-612	Other	11,817,467		-
39	FAS 106-2, Part D, Medicare Prescription - Federal	1-ZA-190-61A	Other	(1,954,645)	-	
40	FAS 106-2, Part D, Medicare Prescription - State	1-ZA-190-61B	Other	(551,113)		-
41	Increase/decrease I & D - Federal	1-ZA-190-611	Other	5,555,446	-	
42	Increase/decrease I & D - State	1-ZA-190-612	Other	1,617,602		-
43	Merger Costs - Debt Integration - Federal	1-ZA-190-611	Plant	114,181	91,329	
44	Merger Costs - Debt Integration - State	1-ZA-190-612	Plant	30,325		24,256
45	Over/Under Accrual State Income Tax - Federal	1-ZA-190-611	Plant	(62,652)	(50,113)	
46	Over/Under Accrual State Income Tax - State	1-ZA-190-612	Plant	(18,791)		(15,030)
47	Over/Under Accrual Gross Receipts Tax - Federal	1-ZA-190-611	Revenue	2,216	1,058	
48	Over/Under Accrual Gross Receipts Tax - State	1-ZA-190-612	Revenue	665		318
49	Over/Under Accrual Property Tax - Federal	1-ZA-190-611	Plant	3,344,449	2,675,087	
50	Over/Under Accrual Property Tax - State	1-ZA-190-612	Plant	1,003,071		802,315
51	Pension Expense Allowed/Disallowed - Federal	1-ZA-190-611	Other	28,693,206	-	
52	Pension Expense Allowed/Disallowed - State	1-ZA-190-612	Other	8,605,697		-
53	Regulatory Asset Amortization - Federal	1-ZA-190-611	Other	12,464,740	-	
54	Regulatory Asset Amortization - State	1-ZA-190-612	Other	2,804,518		-
55	Severance - Federal	1-ZA-190-611	Labor	(6,567,517)	(6,046,250)	
56	Severance - State	1-ZA-190-612	Labor	(1,477,666)		(1,360,383)
57	Severance Rate Case Settlement - Federal	1-ZA-190-611	Distribution	(616,918)	(616,918)	
58	Severance Rate Case Settlement - State	1-ZA-190-612	Distribution	(185,027)		(185,027)
59	Tax Reserve Interest - Current - Federal	1-ZA-190-611	Other	(174,126)	-	
60	Tax Reserve Interest - Current - State	1-ZA-190-612	Other	(52,224)		-
61	Tax Reserve Interest - NonCurrent - Federal	1-ZA-190-611	Other	(58,565)	-	
62	Tax Reserve Interest - NonCurrent - State	1-ZA-190-612	Other	(17,565)		-
63	Vacation Pay adjustment - Federal	1-ZA-190-611	Other	4,905,817	-	
64	Vacation Pay adjustment - State	1-ZA-190-612	Other	1,471,358		-
65	Federal Accrued Tax	1-YP-190-FED	Other	62,186,800	-	

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2011 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
66	State Accrued Tax	1-YP-190-STA	Other	3,132,398		-
67	ADIT Federal - Purchase Accounting	1-YP-190-611	Other	11,736,767	-	
68	ADIT State - Purchase Accounting	1-YP-190-612	Other	3,638,329		-
69	Deferred Tax Asset OCI - Pension - PA - Federal	1-YP-190-TXP	Other	(36,568,579)	-	
70	Deferred Tax Asset OCI - Pension - PA - State	1-YP-190-TXS	Other	-		-
71	Deferred Tax Asset OCI - Pension - Purchase Accounting	1-XP-190-TXP	Other	(26,992,340)	-	
72	ADIT Federal - Purchase Accounting	1-XP-190-61A	Other	(96,451)	-	
73	ADIT State - Purchase Accounting	1-XP-190-61B	Other	(26,539)		-
74	ADIT Federal - Purchase Accounting	1-XP-190-611	Other	16,309,347	-	
75	ADIT State - Purchase Accounting	1-XP-190-612	Other	4,129,678		-
76	Total Account 190 Electric			198,860,438	21,782,239	4,960,178
77	ADIT Federal	2-ZA-190-611	Other	-		
78	ADIT State	2-ZA-190-612	Other	-		
79	Federal Net Operating Loss	2-ZA-190-FOL	Gas	6,575,548		
80	Federal Effect of Illinois NOL	2-ZA-190-NLF	Gas	(440,560)		
81	State Effect of Illinois NOL	2-ZA-190-NOL	Gas	1,258,744		
82	Unamortized Investment Tax Credit	2-ZA-190-100	Other	1,043,295		
83	Tax Depr Step-Up Basis Metro - Federal	2-ZA-190-365	Gas	1,401,865		
84	Tax Depr Step-Up Basis Metro - State	2-ZA-190-366	Gas	354,146		
85	ADIT Legal Expenses Accrued - Federal	2-ZA-190-611	Gas	(118,170)		
86	ADIT Legal Expenses Accrued - State	2-ZA-190-612	Gas	(35,442)		
87	Increase/decrease I & D	2-ZA-190-611	Other	3,658,111		
88	Increase/decrease I & D	2-ZA-190-612	Other	1,065,147		
89	ADIT Uncollectible Accounts - Federal	2-ZA-190-611	Gas	1,128,703		
90	ADIT Uncollectible Accounts - State	2-ZA-190-612	Gas	338,522		
91	Vacation Pay adjustment - Federal	2-ZA-190-611	Gas	244,802		
92	Vacation Pay adjustment - State	2-ZA-190-612	Gas	73,421		
93	FAS 106 Post Retirement Benefits - Federal	2-ZA-190-611	Other	3,796,449		
94	FAS 106 Post Retirement Benefits - State	2-ZA-190-612	Other	1,067,711		
95	FAS 106-2, Part D, Medicare Prescription - Federal	2-ZA-190-61A	Other	(643,264)		
96	FAS 106-2, Part D, Medicare Prescription - State	2-ZA-190-61B	Other	(180,594)		
97	Employee Bonus Accrual - Federal	2-ZA-190-611	Gas	2,144,360		

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2011 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
98	Employee Bonus Accrual - State	2-ZA-190-612	Gas	643,139		
99	Employee Bonus Payment - Federal	2-ZA-190-611	Gas	(2,441,249)		
100	Employee Bonus Payment - State	2-ZA-190-612	Gas	(732,182)		
101	Employee Bonus 481a Adjustment - Federal	2-ZA-190-611	Gas	630,130		
102	Employee Bonus 481a Adjustment - State	2-ZA-190-612	Gas	188,989		
103	Gas Storage Fields - Federal	2-ZA-190-611	Gas	11,883,696		
104	Gas Storage Fields - State	2-ZA-190-612	Gas	3,564,171		
105	Over/Under Accrual Gross Receipts Tax - Federal	2-ZA-190-611	Gas	(129,718)		
106	Over/Under Accrual Gross Receipts Tax - State	2-ZA-190-612	Gas	(38,905)		
107	Over/Under Accrual Property Tax - Federal	2-ZA-190-611	Gas	564,861		
108	Over/Under Accrual Property Tax - State	2-ZA-190-612	Gas	169,414		
109	Severance Rate Case Settlement - Federal	2-ZA-190-611	Gas	(159,218)		
110	Severance Rate Case Settlement - State	2-ZA-190-612	Gas	(47,753)		
111	Pension Expense Allowed/Disallowed	2-ZA-190-611	Other	5,827,146		
112	Pension Expense Allowed/Disallowed	2-ZA-190-612	Other	1,747,684		
113	Deferred Tax Asset OCI - Pension - PA - Federal	2-YP-190-TXP	Other	-		
114	Deferred Tax Asset OCI - Pension - PA - State	2-YP-190-TXS	Other	-		
115	ADIT Federal - Purchase Accounting	2-YP-190-611	Other	(15,807,907)		
116	ADIT State - Purchase Accounting	2-YP-190-612	Other	(4,093,549)		
117	Deferred Tax Asset OCI - Pension - Purchase Accounting	2-XP-190-TXP	Other	(690,814)		
118	ADIT Federal - Purchase Accounting	2-XP-190-61A	Other	(59,114)		
119	ADIT State - Purchase Accounting	2-XP-190-61B	Other	(16,267)		
120	ADIT Federal - Purchase Accounting	2-XP-190-611	Other	5,845,310		
121	ADIT State - Purchase Accounting	2-XP-190-612	Other	1,597,190		
122	Total Account 190 Gas			31,177,848	-	-
123	Total Account 190			230,038,286	21,782,239	4,960,178
124	ADIT FIN 48 - Federal	1-ZA-282-F48	Other	9,078,208	-	
125	ADIT FIN 48 - State	1-ZA-282-F48	Other	1,485,690		
126	ADIT Property Related - Federal	1-ZA-282-111	Plant	(694,635,625)	(555,610,469)	
127	ADIT Property Related - State	1-ZA-282-112	Plant	(155,422,769)		(124,316,281)
128	ADIT Automated Meter Reading Equipment - Federal	1-ZA-282-115	Plant	(4,123,662)	(3,298,348)	

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2011 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
129	ADIT Automated Meter Reading Equipment - State	1-ZA-282-116	Plant	(1,001,303)		(800,901)
130	ADIT Adjustment to FAS 109 Regulatory Asset	1-ZA-282-120	Other	(479,019)		
131	ADIT Adjustment to FAS 109 Regulatory Liability	1-ZA-282-130	Other	(2,562,773)		
132	ADIT Book Capitalized Repairs - Federal	1-ZA-282-145	Plant	4,069,849	3,255,305	
133	ADIT Book Capitalized Repairs - State	1-ZA-282-146	Plant	974,237		779,252
134	ADIT Temporary Differences CWIP - Federal	1-ZA-282-147	Plant	4,043,590	3,234,301	
135	ADIT Temporary Differences CWIP - State	1-ZA-282-148	Plant	967,950		774,223
136	ADIT Regulatory Asset Gross Up	1-ZA-282-310	Other	(1,838,577)		
137	ADIT Reg Liab - AFUDC Equity CWIP - Federal	1-ZA-282-753	Other	(149,629)	-	
138	ADIT Reg Liab - AFUDC Equity CWIP - State	1-ZA-282-754	Other	(35,818)		-
139	ADIT Property Related - Federal	1-ZA-282-7D1	Other	134,217	-	
140	ADIT Property Related - State	1-ZA-282-7D2	Other	28,623		-
141	Total Account 282 Electric			<u>(839,466,811)</u>	<u>(552,419,211)</u>	<u>(123,563,707)</u>
142	ADIT Property Related - Federal	2-ZA-282-111	Gas	(143,270,580)		
143	ADIT Property Related - State	2-ZA-282-112	Gas	(29,839,516)		
144	ADIT Automated Meter Reading Equipment - Federal	2-ZA-282-115	Gas	(2,001,168)		
145	ADIT Automated Meter Reading Equipment - State	2-ZA-282-116	Gas	(485,878)		
146	ADIT Mixed Service Costs - Federal	2-ZA-282-125	Gas	8,562,070		
147	ADIT Mixed Service Costs - State	2-ZA-282-126	Gas	2,049,580		
148	ADIT Construction Work in Progress - Federal	2-ZA-282-147	Gas	(40,236)		
149	ADIT Construction Work in Progress - State	2-ZA-282-148	Gas	(9,632)		
150	ADIT Reg Liab - AFUDC Equity CWIP - Federal	2-ZA-282-753	Other	(105,645)		
151	ADIT Reg Liab - AFUDC Equity CWIP - State	2-ZA-282-754	Other	(25,289)		
152	Total Account 282 Gas			<u>(165,166,294)</u>	<u>-</u>	<u>-</u>
153	Total 282			<u><u>(1,004,633,105)</u></u>	<u><u>(552,419,211)</u></u>	<u><u>(123,563,707)</u></u>
154	ADIT Intercompany Tax Gain - Federal	1-ZA-283-513	Other	(51,470,434)	-	
155	ADIT Intercompany Tax Gain - State	1-ZA-283-514	Other	(13,308,321)		-
156	Book/Tax Loss Reacquired Debt - Federal	1-ZA-283-651	Plant	(4,026,553)	(3,220,674)	
157	Book/Tax Loss Reacquired Debt - State	1-ZA-283-652	Plant	(1,050,333)		(840,118)
158	Electric Rate Case Expense - Federal	1-ZA-283-651	Distribution	(1,171,563)	(1,171,563)	

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2011 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
159	Electric Rate Case Expense - State	1-ZA-283-652	Distribution	(351,377)		(351,377)
160	Illinois Bad Debt Tracker - Federal	1-ZA-283-651	Other	2,122,217	-	
161	Illinois Bad Debt Tracker - State	1-ZA-283-652	Other	636,498		-
162	Merger Initiatives - Federal	1-ZA-283-651	Distribution	(1,847,365)	(1,847,365)	
163	Merger Initiatives - State	1-ZA-283-652	Distribution	(526,005)		(526,005)
164	Payroll Tax - Federal	1-ZA-283-651	Labor	(102,300)	(94,180)	
165	Payroll Tax - State	1-ZA-283-652	Labor	(30,682)		(28,247)
166	Prepayments - Federal	1-ZA-283-651	Plant	(1,057,409)	(845,778)	
167	Prepayments - State	1-ZA-283-652	Plant	(317,139)		(253,666)
168	Rabbi Trust - Federal	1-ZA-283-651	Labor	353,163	325,132	
169	Rabbi Trust - State	1-ZA-283-652	Labor	105,921		97,514
170	Renewable Energy Compliance Cost - Federal	1-ZA-283-651	Plant	162,750	130,177	
171	Renewable Energy Compliance Cost - State	1-ZA-283-652	Plant	48,812		39,043
172	Section 1502 Adjustment to Pension and OPEB - Federal	1-ZA-283-651	Other	(27,118)	-	
173	Section 1502 Adjustment to Pension and OPEB - State	1-ZA-283-652	Other	(7,130)		-
174	Other Reg Asset/Liability - Federal	1-ZA-283-651	Other	-	-	
175	Other Reg Asset/Liability - State	1-ZA-283-652	Other	-		-
176	Non-property deferred - Federal	1-ZA-283-651	Other	-	-	
177	Non-property deferred - State	1-ZA-283-652	Other	-		-
178	Non-property deferred - Federal	1-ZA-283-6D1	Other	1,477,424	-	
179	Non-property deferred - State	1-ZA-283-6D2	Other	(3,282,259)	-	
180	Non-property deferred - Federal - Purchase Accounting	1-XP-283-651	Other	2,723,563		-
181	Non-property deferred - State - Purchase Accounting	1-XP-283-652	Other	642,619		-
182	Total Account 283 Electric			<u>(70,303,021)</u>	<u>(6,724,251)</u>	<u>(1,862,857)</u>
183	Gas Rate Case Expense - Federal	2-ZA-283-651	Gas	(364,032)		
184	Gas Rate Case Expense - State	2-ZA-283-652	Gas	(109,181)		
185	Illinois Bad Debt Tracker - Federal	2-ZA-283-651	Other	1,088,510		
186	Illinois Bad Debt Tracker - State	2-ZA-283-652	Other	326,467		
187	Manufactured Gas & Other Environmental Cleanup - Federal	2-ZA-283-651	Other	7,162,615		
188	Manufactured Gas & Other Environmental Cleanup - State	2-ZA-283-652	Other	2,097,360		
189	Merger Initiatives - Federal	2-ZA-283-651	Gas	(23,278)		
190	Merger Initiatives - State	2-ZA-283-652	Gas	(6,628)		

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Line No.	Description (A)	Account (B)	Allocator (C)	Balance Per General Ledger at 12/31/2011 (D)	Electric Distribution - Federal (E)	Electric Distribution - State (F)
191	Prepayments - Federal	2-ZA-283-651	Gas	(1,459,966)		
192	Prepayments - State	2-ZA-283-652	Gas	(437,874)		
193	Non-property deferred - Federal	2-ZA-283-651	Other	-		
194	Non-property deferred - State	2-ZA-283-652	Other	-		
195	Total Account 283 Gas			8,273,993	-	-
196	Total 283			<u>(62,029,028)</u>	<u>(6,724,251)</u>	<u>(1,862,857)</u>
197	Total Deferred			<u>\$ (836,623,847)</u>	<u>\$ (537,361,223)</u>	<u>\$ (120,466,385)</u>
					To Sch B - 9 Col (E)	To Sch B - 9 Col (C)