

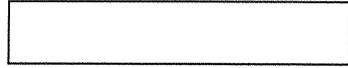
THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
LATEST CORPORATE TAX REPORT AND LATEST CORPORATE TAX SETTLEMENT

53.53 IV Taxes

D. Water and Wastewater Utilities

- 1 Provide a copy of the latest Pa corporate tax report and the latest Pa corporate tax settlement.

Response: A copy of the latest Pa corporate tax report is attached. Pa no longer sends tax settlement notices.



DEPARTMENT USE ONLY

RCT-101 12-23 (FI) PAGE 1 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023

STEP A:

Tax Year Beginning Tax Year Ending

STEP B:

Economic Nexus

Revenue ID

Federal EIN Parent Corporation EIN

NAICS code

Corporation Name

Address Line 1

Address Line 2

City

State

ZIP

Province

Country Code

Foreign Postal Code

Address Change

IRS Filing Type A = 1120 B = 1120S C = Other A

STEP C:

<input type="text" value="N"/>	Initial Report	<input type="text" value="N"/>	S Corp filing as C Corp
<input type="text" value="N"/>	Final Report (must include REV-861 and REV-181, where applicable)	<input type="text" value="N"/>	KOZ/SDA CREDIT
<input type="text" value="N"/>	Amended Report	<input type="text" value="N"/>	Royalty/Related Interest Add-Back (Act 52 of 2013)
<input type="text" value="N"/>	File Period Change	<input type="text" value="N"/>	S Corp Taxable Built-in Gains
<input type="text" value="N"/>	Change Fed Group	<input type="text" value="N"/>	Section 381/382/Merger NOLs
<input type="text" value="N"/>	52-53 Week Filer	<input type="text" value="N"/>	Alternative Apportionment
		<input type="text" value="N"/>	Claiming P.L. 86-272 Protection

SECTION A: GENERAL INFORMATION QUESTIONNAIRE

1. State of Incorporation:

2. Date of Incorporation: (MMDDYYYY)

3. Date Commenced Doing Business in PA:

4. Describe corporate activity in PA:

5. Describe corporate activity outside PA:

6. Other states in which taxpayer has activity:

7. Does this corporation own all or a majority of stock in other corporations? If yes, include the REV-798, Schedule X.

8. Has the federal government changed taxable income as originally reported for any period for which reports of change have not been filed? If yes, file the RCT-128C.



REVENUE ID 1000028770

TAX YEAR END 12312023

NAME THE YORK WATER COMPANY

RCT-101 12-23 (FI) PAGE 2 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023

SECTION B: SCHEDULE C-1: APPORTIONMENT SCHEDULE FOR CORPORATE NET INCOME TAX (Include RCT-106.)

Sales Factor

Sales - PA 1A

Sales - Total 1B

Sales Factor 1C

Special Apportionment

Numerator 2A

Denominator 2B

Special Apportionment 2C

USE WHOLE DOLLARS ONLY

SECTION C: PA CORPORATE NET INCOME TAX

1.	Income or loss from federal return on a separate-company basis.	1	4815543
2. DEDUCTIONS:			
2A.	Corporate dividends received (from REV-798, Schedule C-2, Line 7).	2A	9192
2B.	Interest on U.S. securities (GROSS INTEREST minus EXPENSES).	2B	
2C.	Current yr. addtl. PA deprec. plus adjust. for sale (REV-1834, Sched. C-8, Line 8).	2C	857832
2D.	Other (from REV-860, Schedule OD) See instructions.	2D	
	TOTAL DEDUCTIONS - Add Lines 2A through 2D and enter the result on Line 2.	2	867024
3. ADDITIONS:			
3A.	Taxes imposed on or measured by net income (from REV-860, Schedule C-5, Line 6).	3A	94827
3B.	Current year bonus depreciation (REV-1834, Sched. C-8, Line 3).	3B	
3C.	Intangible expense or related interest expense (REV-802, Sched. C-6; must include REV-802).	3C	
3D.	Other (from REV-860, Schedule OA) See instructions.	3D	
	TOTAL ADDITIONS - Add Lines 3A through 3D and enter the result on Line 3.	3	
4.	Income or loss with Pennsylvania adjustments (Line 1 minus Line 2 plus Line 3).	4	4043346
5.	Total nonbusiness income or loss (from REV-934, Column C, Total; must include REV-934).	5	
6.	Income or loss to be apportioned (Line 4 minus Line 5).	6	4043346
7.	Apportionment (from Schedule C-1, 1C, or 2C if using Special Apportionment).	7	1.000000
8.	Income or loss apportioned to PA (Line 6 times Line 7).	8	4043346
9.	Nonbusiness income or loss allocated to PA (from REV-934, Column A, Total; must include REV-934).	9	
10.	PA taxable income or loss after apportionment (Line 8 plus Line 9).	10	4043346
11.	Total net operating loss deduction (from RCT-103, Part A, Line 4).	11	1617338
12.	PA taxable income or loss (Line 10 minus Line 11).	12	2426008
13.	Qualified Manufacturing Innovation and Reinvestment Deduction (cannot reduce tax liability by more than 50%).	13	
14.	PA CNI tax ((Line 12 - Line 13) times tax rate - See Instructions). If line 12 is less than zero, enter "0".	14	218098
15.	Credit for tax paid by affiliate(s) for intangible expense or related interest expense (from REV-803, Sch C-7; must include REV-803).	15	
16.	Tax Liability (Line 14 minus line 15).	16	218098
17.	Credit for CNI Tax Withholding (from PA Schedule CP, line 16).	17	0
18.	Estimated Payments & Credits on Deposit.	18	140599
19.	Restricted Credits (cannot exceed line 16).	19	112600
20.	Total Due/Overpayment (Line 16 minus lines 17, 18 and 19).	20	-35101



REVENUE ID 1000028770

TAX YEAR END 12312023

NAME THE YORK WATER COMPANY

RCT-101 12-23 (FI) PAGE 3 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023

SECTION D: TRANSFER/REFUND METHOD

- 1. Transfer (Amount to be credited to the next tax year after offsetting all unpaid liabilities). 1 35101
- 2. Refund (Amount to be refunded after offsetting all unpaid liabilities). 2

DIRECT DEPOSIT: Banking rules do not permit direct deposit to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit field or bank routing and account number information below in this case, and you will receive a check from the Department. If your refund will be going to a bank account within the U.S., you have the option to have your refund directly deposited.

Direct Deposit Routing # Account #

C=Checking S=Savings

SECTION E: BULK SALE

*Schedule of Disposition of Assets, REV-861, must be completed and filed with this report.
Has the corporation sold or transferred in bulk, 51 percent or more of any class of assets? (See instructions.) N
If yes, enter the following information. (Include a separate schedule if additional space is needed.)

Purchaser Name

Address Line 1

Address Line 2

City

State

ZIP

Province

Country Code

Foreign Postal Code

SECTION F: SCHEDULE OF REAL PROPERTY IN PA (Include a separate schedule if additional space is needed.)

Did you own or rent property in PA titled to the corporation or any Single Member LLC during this filing period?
If yes, the below section must be completed.

O = Own
R = Rent

	Street Address	City	County	KOZ/KOEZ
<input type="checkbox"/>	SEE ATTACHED SCH LB	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>



REVENUE ID 1000028770
TAX YEAR END 12312023

NAME THE YORK WATER COMPANY

RCT-101 12-23 (FI) PAGE 4 OF 4 PA CORPORATE NET INCOME TAX REPORT 2023

SECTION G: CORPORATE OFFICER (Must sign affirmation below.)

CORPORATE OFFICERS

(See instructions.)

Must provide requested information for all filled officer positions.

- President/Managing Partner
- Vice President
- Secretary
- Treasurer/Tax Manager

SSN

Last Name

First Name

MI



HAND
CHIARUTTINI
GUNDERSON
POFF

JOSEPH
ALEXANDRA
NATALEE
MATTHEW

T
C
C
E

NAME MATTHEW E POFF
 PHONE 7177187549
 EMAIL MATTHEWP@YORKWATER.COM

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete report. If this report is an amended report, the taxpayer hereby consents to the extension of the assessment period for this tax year to one year from the date of filing of this amended report or three years from the filing of the original report, whichever period last expires, and agrees to retain all required records pertaining to that tax and tax period until the end of the extended assessment period, regardless of any statutory provision providing for a shorter period of retention. For purposes of this extension, an original report filed before the due date is deemed filed on the due date. I am authorized to execute this consent to the extension of the assessment period.

Corporate Officer Signature *M E Puff* Date 9/10/2024

PREPARER'S INFORMATION

Firm Federal EIN [Redacted]
 Firm Name [Redacted]
 Preparer's Name [Redacted]
 Preparer's SSN/PTIN [Redacted]
 Phone [Redacted]
 Email [Redacted]
 Address Line 1 [Redacted]
 Address Line 2 [Redacted]
 City [Redacted]
 State [Redacted]
 ZIP [Redacted]
 Province [Redacted]
 Country Code [Redacted]
 Foreign Postal Code [Redacted]

FORM BARCODE [Redacted]

I affirm under penalties prescribed by law, this report, including any accompanying schedules and statements, has been prepared by me and to the best of my knowledge and belief is a true, correct and complete report.

Tax Preparer's Signature [Redacted] Date [Redacted]



RCT-103 (FI) (06-15) NET OPERATING LOSS SCHEDULE (File with Form RCT-101.)

Tax Year Beginning 01012023 Revenue ID 1000028770
 Tax Year Ending 12312023
 Corporation Name THE YORK WATER COMPANY

Part A

1. Taxable income from RCT-101, Section C, Line 10 4043346
 2. Total net operating loss carryforward to current period (Total, Column C below) 3721453
 3. Line 1 multiplied by _____ (See Instructions below.) 1617338
 4. Net operating loss deduction allowed for current tax period 1617338

Part B

	(A) Tax Period Beginning	(B) Tax Period Ending	(C) Net Loss Carryforward to Current Period	(D) Amount Deducted (Current Period)	(E) Net Loss Carryforward to Next Period
1	01012022	12312022	3721453	1617338	2104115
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
	TOTAL		3721453	1617338	

Use the Net Loss Limitation for the current year found on Page 24 of the CT-1 PA Corporation Tax Instructions, REV-1200, found at www.revenue.pa.gov.

If Line 3 is _____ or less, enter the lesser of Line 1 or Line 2 on Line 4, not to exceed _____.
 (use applicable year allowance) (use applicable year allowance)

If Line 3 exceeds _____, enter the lesser of Line 2 or Line 3 on Line 4.
 (use applicable year allowance)



1030015105

**SCHEDULE C-8
ADJUSTMENT FOR
BONUS DEPRECIATION**

Corporation Name THE YORK WATER COMPANY			
Revenue ID 1000028770	FEIN 231242500	Tax Year Beginning 01012023	Tax Year Ending 12312023

This Schedule is required to be completed annually and submitted with the RCT-101

1. Unused Bonus Depreciation Balance from prior year:		25518193
1A. Unrecovered Bonus Depreciation Balance:	0	
On Qualified Property Acquired in Transactions Where Asset Basis is Carried Over		
Date of Transaction: _____ Type of Transaction: _____		
Revenue ID of Corporation from Whom Assets Acquired: _____ FEIN: _____		
2. Amount of Federal Bonus Depreciation claimed in this tax year:		
2A. Property placed in service prior to Sept. 28, 2017	0	
2B. Property placed in service on or after Sept. 28, 2017	0	
3. Current Year Bonus Deprec. Addition (Line 2A plus 2B)		
TOTAL (Carry to Line 3B, Page 2, of RCT-101)		0
4. Additional PA Bonus Depreciation Deduction:		
4A. Property placed in service prior to Sept. 28, 2017 (MACRS x 3/7)	612243	
4B. Property placed in service on or after Sept. 28, 2017 (MACRS w/o regard to Bonus)	0	
5. PA Bonus Depreciation Deduction		
TOTAL (Line 4A plus 4B)		612243
6. Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:		
6A. Property placed in service prior to Sept. 28, 2017 (Schedule C-9 Line 2)	245589	
6B. Property placed in service on or after Sept. 28, 2017 (Schedule C-9 Line 4)	0	
7. PA Deduction for Property Which is Fully Depreciated, Sold or Otherwise Disposed:		
TOTAL (Line 6A plus 6B)		245589
8. PA Bonus Depreciation Deduction (Line 5 plus 7)		
TOTAL (Carry to line 2C, Page 2, of RCT-101)		857832
9. Remaining Unused Bonus Depreciation Balance Carry-Forward:		
TOTAL (Line 1 plus Line 1A plus Line 3 minus Line 8)		24660361

**SCHEDULE C-9 – ADJUSTMENT
 FOR DEDUCTION FOR PROPERTY
 WHICH IS FULLY DEPRECIATED, SOLD
 OR OTHERWISE DISPOSED**

Corporation Name
THE YORK WATER COMPANY

Revenue ID 1000028770	FEIN 231242500	Tax Year Beginning 01012023	Tax Year Ending 12312023
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This Schedule is required to be completed annually (if applicable) and submitted with the RCT-101

1. Property placed in service prior to Sept. 28, 2017:

1A. Bonus Depreciation previously added back on the property	361437
1B. Total PA deduction previously claimed on the property	115848

2. Recovery of Unrecovered Bonus (Line 1A minus 1B)
 (Carry to Line 6A, Schedule C-8)

245589

3. Property Placed in Service on or after Sept. 28, 2017:

3A. Bonus Depreciation previously added back on the property	0
3B. Total PA deduction previously claimed on the property (MACRS)	0

4. Recovery of Unrecovered Bonus (Line 3A minus 3B)
 (Carry to Line 6B, Schedule C-8)

0



SCHEDULE C-5 – SCHEDULE OF TAXES

Corporation Name
THE YORK WATER COMPANY

Revenue ID 1000028770	FEIN 231242500	Tax Year Beginning 01012023	Tax Year Ending 12312023
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1. PA Corporate Net Income Tax	94827	
2. Philadelphia Business Income and Receipts Tax (BIRT) - Net Income Portion		
3. Income Taxes - Other States		
4. Local Income Taxes		
5. Other Income Taxes		
6. Total Income Taxes (Add Lines 1 through 5) Carry to RCT-101, Page 2, Line 3A		94827
7. PA Capital Stock/Foreign Franchise Tax (Not applicable for tax years beginning on or after Jan. 1, 2016)		
8. Philadelphia Business Income and Receipts Tax (BIRT) - Gross Receipts Portion		
9. Payroll Taxes	695669	
10. Real Estate Taxes	484518	
11. Sales and Use Tax		
12. Business Privilege Tax - Other than Income	4779	
13. Occupancy Tax		
14. Local Taxes - Not Based on Income		
15. Other Taxes - Not Based on Income	347970	
16. Total Taxes Not Imposed on or Measured by Income (Add Lines 7 through 15)		1532936
17. Total Tax Expense Reported on Federal Income Tax Return (Add Lines 6 and 16)		1627763

SCHEDULE OA – OTHER ADDITIONS

DESCRIPTION	AMOUNT
Tax Preference Items	
Total Carry to RCT-101, Section C, Line 3D	

SCHEDULE OD – OTHER DEDUCTIONS

DESCRIPTION	AMOUNT
Federal Wages Disallowed as a Result of Tax Credits Under IRC Sec 45B or IRC Sec 51	
Total Carry to RCT-101, Section C, Line 2D	

THE YORK WATER COMPANY

Schedule LB

Location of Real Property

<u>Own/Rent</u>	<u>Street Address</u>	<u>Municipality</u>	<u>County</u>	<u>KOZ/KOEZ</u>
<input type="radio"/>	Berlin Road	West Manchester Township	York	N
<input type="radio"/>	Florida Avenue	City of York	York	N
<input type="radio"/>	Haines Acres, Erlen Drive	Springettsbury Township	York	N
<input type="radio"/>	Susquehanna Trail	Manchester Township	York	N
<input type="radio"/>	Penn Oaks YWC Land, Stoneridge Road	Springettsbury Township	York	N
<input type="radio"/>	WS Diehl's Mill Road, Pleasureville	Springettsbury Township	York	N
<input type="radio"/>	West Market Street (2)	West Manchester Township	York	N
<input type="radio"/>	Edgewood Road	Springettsbury Township	York	N
<input type="radio"/>	School Street, Loganville	Springfield Township	York	N
<input type="radio"/>	Southern Repump, Filter Plant - Grantley Road	Spring Garden Township	York	N
<input type="radio"/>	Trinity Road	North Codorus Township	York	N
<input type="radio"/>	Filter Plant, Grantley Road	Spring Garden Township	York	N
<input type="radio"/>	130 East Market Street	City of York	York	N
<input type="radio"/>	1801 Mt. Rose Avenue	Springettsbury Township	York	N
<input type="radio"/>	Lentz Property, R.D. #1, York	Springfield Township	York	N
<input type="radio"/>	Lentz Apartment and Buildings (Rt. 111, R.D. #1, York)	York Township	York	N
<input type="radio"/>	Horn Road	Hallam Township	York	N
<input type="radio"/>	124 East Market Street	City of York	York	N
<input type="radio"/>	Croll School Road	Spring Garden Township	York	N
<input type="radio"/>	North George Street	Manchester Township	York	N
<input type="radio"/>	Park Street (Loganville)	Springfield Township	York	N
<input type="radio"/>	Mt. Zion Road	Springettsbury Township	York	N
<input type="radio"/>	North Point Drive	Manchester Township	York	N
<input type="radio"/>	Board Road	East Manchester Township	York	N
<input type="radio"/>	Vireo Road	York Township	York	N
<input type="radio"/>	Druck Valley Road	Springettsbury Township	York	N
<input type="radio"/>	Crestlyn Drive	York Township	York	N
<input type="radio"/>	Greenwood Road	West Manchester Township	York	N
<input type="radio"/>	Deiningner Road	Springettsbury Township	York	N
<input type="radio"/>	Mt. Pisgah	Lower Windsor Township	York	N
<input type="radio"/>	Bull Road	Manchester Township	York	N
<input type="radio"/>	Baltimore Street	Jefferson Borough	York	N
<input type="radio"/>	East Main Street	Railroad Borough	York	N
<input type="radio"/>	Burnes and York Street	Jefferson Borough	York	N
<input type="radio"/>	Susquehanna Trail S	Springfield Township	York	N
<input type="radio"/>	South Highland Drive	North Hopewell Township	York	N
<input type="radio"/>	Lynwood Drive	North Codorus Township	York	N
<input type="radio"/>	Main Street	East Prospect Borough	York	N
<input type="radio"/>	Long Level Road	Lower Windsor Township	York	N
<input type="radio"/>	Cape Horn Road	York Township	York	N
<input type="radio"/>	Hilltop Place	Spring Garden Township	York	N
<input type="radio"/>	Steamboat Boulevard	Manchester Township	York	N
<input type="radio"/>	Blackgum Court	Manchester Township	York	N
<input type="radio"/>	Oak Street	York Township	York	N
<input type="radio"/>	Bryn Way	East Manchester Township	York	N
<input type="radio"/>	North Main Street	Spring Grove Borough	York	N
<input type="radio"/>	Lakeview Road	Jackson Township	York	N
<input type="radio"/>	Lehman Road	North Codorus Township	York	N
<input type="radio"/>	Old Hanover Road	Jackson Township	York	N
<input type="radio"/>	Bunny Lane	Hallam Township	York	N

THE YORK WATER COMPANY

Schedule LB

Location of Real Property

<u>Own/Rent</u>	<u>Street Address</u>	<u>Municipality</u>	<u>County</u>	<u>KOZ/KOEZ</u>
<input type="radio"/>	Starview Road	East Manchester Township	York	N
<input type="radio"/>	Racetrack Road	Berwick Township	Adams	N
<input type="radio"/>	Airport Road	Jackson Township	York	N
<input type="radio"/>	E. Market Street	Hellam Township	York	N
<input type="radio"/>	Baltimore Pike	West Manheim Township	York	N
<input type="radio"/>	Cloverleaf Road	Conewago Township	York	N
<input type="radio"/>	Route 94	West Manheim Township	York	N
<input type="radio"/>	Route 94	West Manheim Township	York	N
<input type="radio"/>	Irishtown & Kohler Mill	Oxford Township	Adams	N
<input type="radio"/>	Roosevelt Avenue & Loucks Road	West Manchester Township	York	N
<input type="radio"/>	E. Berlin Road	Jackson Township	York	N
<input type="radio"/>	Riverview Road	East Manchester Township	York	N
<input type="radio"/>	Abbey Drive	East Manchester Township	York	N
<input type="radio"/>	High Trail	Carroll Valley Borough	Adams	N
<input type="radio"/>	Meadow Trail	Carroll Valley Borough	Adams	N
<input type="radio"/>	East Prospect Road	Lower Windsor Township	York	N
<input type="radio"/>	Bank Hill Road	Lower Windsor Township	York	N
<input type="radio"/>	S. Main Street	East Prospect Borough	York	N
<input type="radio"/>	Hedgewick Lane	East Prospect Borough	York	N
<input type="radio"/>	Pegram Street	Cumberland Township	Adams	N
<input type="radio"/>	Pettigrew Street	Cumberland Township	Adams	N
<input type="radio"/>	Meadow Drive	Cumberland Township	Adams	N
<input type="radio"/>	Cool Creek Rd	Hellam Township	York	N
<input type="radio"/>	East Branch Drive	Jacobus Borough	York	N
<input type="radio"/>	Water Street	Jacobus Borough	York	N
<input type="radio"/>	York Road	Jacobus Borough	York	N
<input type="radio"/>	South Main Street	Jacobus Borough	York	N
<input type="radio"/>	9 Greenbriar Drive	Jacobus Borough	York	N
<input type="radio"/>	Water Street	Felton Borough	York	N
<input type="radio"/>	Beaver Street	Felton Borough	York	N
<input type="radio"/>	Cardinal Drive	Letterkenny Township	Franklin	N
<input type="radio"/>	Hunterstown Road	Straban Township	Adams	N
<input type="radio"/>	Martin Road	Straban Township	Adams	N
<input type="radio"/>	Louvain Drive	West Manheim Township	York	N
<input type="radio"/>	Pumping Station Road	West Manheim Township	York	N
<input type="radio"/>	Beck Mill Road	West Manheim Township	York	N
<input type="radio"/>	Martz Drive	West Manheim Township	York	N
<input type="radio"/>	Randylin Drive	Washington Township	York	N
<input type="radio"/>	Country View Court	Washington Township	York	N
<input type="radio"/>	Coffey Avenue	Greene Township	Franklin	N
<input type="radio"/>	Innovation Way	Greene Township	Franklin	N
<input type="radio"/>	Rocket Road	Greene Township	Franklin	N
<input type="radio"/>	S. Patrol Road	Greene Township	Franklin	N
<input type="radio"/>	Industrial Road	Springfield Township	York	N
<input type="radio"/>	Windcliff Drive	Spring Garden Township	York	N
<input type="radio"/>	Creek Court	West Donegal Township	Lancaster	N

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES OTHER THAN INCOME TAXES IN ANOTHER STATE

53.53 IV Taxes

D. Water and Wastewater Utilities

- 2 Submit details of calculations for taxes, other than income, where a company is assessed taxes for doing business in another state, or on its property located in another state.

Response: The York Water Company was not assessed taxes for doing business in another state or for owning property in another state inasmuch as it does business and owns property only within the Commonwealth of Pennsylvania.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL INCOME TAX REFUNDS FOR LAST THREE YEARS

53.53 IV Taxes

D. Water and Wastewater Utilities

3. Submit a schedule showing for the last three years the income tax refunds plus interest (net of taxes), received from the federal government due to prior years' claims.

Response: The York Water Company has not received income tax refunds, plus interest, due to prior year claims for the last three years.
The 2023 federal tax return included an overpayment of \$306,084 which was credited to the 2024 estimated tax.
The 2022 federal tax return included an overpayment of \$731,193 which was credited to the 2023 estimated tax.
The 2021 federal tax return included an overpayment of \$735,838 which was credited to the 2022 estimated tax.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COMPUTATION OF PRO FORMA ALLOWABLE DEPRECIATION, DEPRECIATION
USING TAX BASIS AND CALCULATED ANNUAL ACCRUAL RATE AND BASIS FOR
DEFERRED INCOME TAX

53.53 IV Taxes

D. Water and Wastewater Utilities

- 4 Provide detailed computations showing the deferred income taxes derived by using accelerated tax depreciation applicable to post-1969 utility property that increases productive capacity, and ADR rates on property (separate between state and federal; also, rate used).
- a. State whether tax depreciation is based on all rate base items claimed as of the end of the test year, and whether it is the annual tax depreciation at the end of the test year.
 - b. Reconcile any difference between the deferred tax balance, as shown as a reduction to measures of value (rate base), and the deferred tax balance as shown on the balance sheet.

Response: Refer to Exhibit Nos. HIV-17-2, HIV-17-3 and HIV-17-3(a) for the detailed computations showing tax depreciation and deferred Federal income tax related to accelerated depreciation for the twelve months ended December 31, 2024. Tax depreciation shown on Exhibit Nos. HIV-17-2, HIV-17-3 and HIV-17-3(a) are based on all rate base items claimed as of December 31, 2024, and represents the annual tax depreciation for the twelve months ended December 31, 2024.

Deferred federal income tax related to accelerated depreciation as of December 31, 2024 is shown as a reduction to the measure of value on Exhibit No. HV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2024

53.53 IV Taxes

D. Water and Wastewater Utilities

- 5 Submit a schedule showing a breakdown of accumulated investment tax credits (3 percent, 4 percent, 7 percent, 10 percent and 11 percent), together with details of methods used to write-off the unamortized balances.

Response: Refer to page 2.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INVESTMENT TAX CREDIT AS OF DECEMBER 31, 2024

Year	3%	4%	7%	10%	11%	Total Remaining Deferred Investment Tax Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1975				586		586
1976				2022		2022
1977				4083		4083
1978				6552		6552
1979				13333		13333
1980				6947		6947
1981				16692		16692
1982				32617		32617
1983				15887		15887
1984				36898		36898
1985				72746		72746
1986				23495		23495
1987				5108		5108
1988				9009		9009
1989				2688		2688
1990				64958		64958
1991				351		351
1992				251		251
1993				749		749
1994				434		434
1995				327		327
1996				17832		17832
1997				922		922
1998				451		451
1999				639		639
2000				726		726
2001				397		397
2002				1223		1223
2003				683		683
2004				124		124
2005				378		378
2006				791		791
2007				44		44
2008				388		388
2009				323		323
2010				735		735
2011				22		22
2012				136		136
2013				464		464
2014				298		298
2015				917		917
2016				318		318
2017				58		58
2018				36		36
2019				229		229
2020				93		93
2021				1664		1664
2022				3918		3918
2023				3701		3701
2024				3215		3215
	0	0	0	356458	0	356458

(a) Investment tax credits realized during the period 1975 through 2024 are amortized over fifty years, the approximate composite useful life of the property with respect to which investment tax credits are realized.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXABLE NET INCOME UNDER EXISTING RATES FOR TWELVE MONTHS
ENDED DECEMBER 31, 2024

53.53 III. Balance Sheet and Operating Statement

D. All Utilities

- 6 Submit a schedule showing the adjustments for taxable net income per books (including below-the-line items) and pro forma under existing rates, together with an explanation of any differences between the adjustments. Indicate charitable donations and contributions in the tax calculation for ratemaking purposes.

Response: Expenses Recorded on Books Not Deducted on Return

Depreciation Recorded on Books in Excess of Tax Depreciation	2,231,238
Nondeductible Lobbying Expenses	24,228
Amortization of Rate Case Expense	99,224
Amortization of Service Life Study	5,138
Debt Expense Amortization	107,409
Post Retirement Benefits	(12,712)
Nondeductible Vacation Pay	6,243
Amortization of Acquisition Adjustments	(51,395)
Change in Bad Debt Reserve	605,000
Savings Plan and Supplemental Retirement Benefit (Below-The-Line)	(386,104)
Stock Based Compensation	(418)
Nondeductible Parking	8,357
Nondeductible Business Meals	16,770
Nondeductible Penalties	1,500
Prior Year State Income Tax Adjustment	1,786
	2,656,264

Income on Books Not Included on Return

Interest Income Not Subject to Income Taxes	157,875
Dividends From Domestic Corporations	9,184
	167,059

Deductions Not Charged Against Book Income

Tax Repair Expense	15,825,216
Lead Service Line Replacements Deducted Currently	(83,895)
Cost of Removal Deducted Currently	3,505,008
Tank Painting Deducted Currently	16,414
Change in Prepaid Expenses	542,011
Taxable CIAC and Customer Advances	67,419
Charitable Contributions Carryover	343,271
	20,215,444

Refer to Exhibit No. HIV-17-2 for adjustments to pro forma taxable income for the twelve months ended December 31, 2024

There are no charitable contributions included in the tax calculation for ratemaking purposes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXABLE NET INCOME ALLOCATION

53.53 IV Taxes

D. Water and Wastewater Utilities

- 7 Submit detailed calculations supporting taxable income before state and federal income taxes where the income tax is subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas.

Response: The calculations supporting taxable income before state and federal income taxes are not subject to allocation due to operations in another state, or due to operation of other taxable utility or non-utility business, or by operating divisions or areas. Refer to Exhibit No. HIV-17-2 for calculations of pro forma taxable income under existing rates for the Company as a whole.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
PREPAID INCOME TAX AND DEFERRED INCOME TAX CHARGES AND OTHER
DEFERRED INCOME TAX CREDITS BY ACCOUNTING AREAS

53.53 IV Taxes

D. Water and Wastewater Utilities

8 Furnish a breakdown of major items comprising prepaid and deferred income tax charges and other deferred income tax credits and reserves by accounting areas.

Response: The York Water Company does not have separate accounting areas.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
COST OF REMOVAL DEDUCTED CURRENTLY FOR INCOME TAX PURPOSES

53.53 IV Taxes

D. Water and Wastewater Utilities

9 Explain the reason for the use of cost of removal of any retired plant figures in the income tax calculations.

Response: The Internal Revenue Code permits a current deduction for costs of removal of utility plant in determining taxable income. The Company makes such a deduction when computing its Federal income tax liability, and passes the tax benefit of the deduction on to its customers in its calculation of current income taxes for ratemaking.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAX SAVINGS DUE TO THE USE OF ACCELERATED DEPRECIATION ON PROPERTY
INSTALLED PRIOR TO 1970

53.53 IV Taxes

D. Water and Wastewater Utilities

10 State whether all tax effects due to accelerated depreciation on property installed prior to 1970 have been flowed through to income. (If not, explain.)

Response: The York Water Company has used straight-line depreciation for tax purposes, for all years, for property installed prior to 1970. As a result, there were no tax savings due to accelerated depreciation.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
INCOME TAX LOSS OR GAIN CARRYOVER

53.53 IV Taxes

D. Water and Wastewater Utilities

11 Show any income tax loss/gain carryovers from previous years that might affect test year income taxes or future year income taxes. Show loss/gain carryovers by years of origin and amounts remaining by years at the end of the test year.

Response: In 2014, the Company adopted the IRS tangible property regulations which allowed the Company to deduct the costs of certain asset improvements that were previously capitalized and being depreciated for tax purposes as an expense on its income tax returns. The Company recorded a catch-up deduction that represents the federal and state income tax deduction for the years 2007 - 2013.

The amortization of the catch-up deduction over fifteen years was specifically approved by the Commission under the Settlement Agreement under Docket No. R-2018-3000019. The amortization period began on March 1, 2019 and ends on February 28, 2034.

The York Water Company has no other income tax loss or gain carryovers from previous tax years that would affect test year or future year income taxes.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES ACCRUED AS OF DECEMBER 31, 2017

53.53 IV Taxes

D. Water and Wastewater Utilities

12 Provide a detailed analysis of taxes accrued per books as of the test year date. Also supply the basis for the accrual and the amount of taxes accrued monthly.

Response: Refer to page 2 for the amount of taxes accrued per books as of December 31, 2024 and the basis of taxes accrued.

Refer to page 3 for the amount of taxes accrued monthly during the twelve months ended December 31, 2024.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 BASIS FOR TAX ACCRUALS

Taxes Accrued (1)	As of December 31, 2024 (2)	Basis for Tax Accrual (3)
Federal Income	(565,254)	Tax is based on the taxable net income as defined by and reported to the Internal Revenue Service. The tax rate is 21% of taxable income. The monthly accrual is based on the taxable income achieved from the level of operations for that month.
State Income	(22,128)	Tax is based on the taxable net income as defined by and reported to the Commonwealth. The tax rate is 8.49% of taxable income. The monthly accrual is based on the taxable income achieved from the level of operations for that month.
Public Utility Realty	26,085	Tax is based on the taxable value of public utility land, buildings and other structures. The tax rate is 2.37970% of the public utility realty taxable value. The monthly accrual is based on an estimate (1/12th) of the final annual tax liability imposed by the Commonwealth.
Public Utility Commission, Consumer Advocate and Small Business Advocate Assessments	(229,634)	Tax is based on PUC, OCA, OSBA and DPC Assessments and supplemental assessments for the fiscal period July 1 through June 30. Since this is a prepaid item, it is amortized to expense at 1/12 of the assessment each month.
Local Property	(88,204)	Tax is based on the assessed value of realty subject to local taxation as determined by the local tax assessors. The tax rate varies with each municipality. The monthly accrual is based on 1/12th of the final tax liability imposed by the local municipalities.

THE YORK WATER COMPANY

DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION Witness: M E Poff

AMOUNT OF TAXES ACCRUED MONTHLY FOR TWELVE MONTHS ENDED
DECEMBER 31, 2024

Month	23612000	23612001	23611003		23611004
	Federal Income (1)	State Income (2)	Public Utility Realty (4)	PUC, OCA SBA, DPC Assessment (5)	Local Property (9)
January	306,871	130,758	26,511	28,147	10,919
February	-140,877	-67,054	26,511	28,147	10,919
March	30,526	9,574	26,511	28,147	11,128
April	133,881	54,332	26,511	28,147	10,988
May	162,899	67,153	26,511	28,147	10,988
June	1,733	-4,050	26,511	28,147	10,988
July	129,318	52,317	26,511	28,147	10,988
August	381,326	163,900	439	41,039	11,992
September	-252,208	-116,271	25,383	34,595	11,490
October	372,608	159,800	25,383	34,595	11,490
November	333,504	142,525	25,383	34,595	11,490
December	-973,839	-552,773	44,521	34,595	11,490

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
CONSOLIDATED INCOME TAX RETURN

53.53 IV Taxes

D. Water and Wastewater Utilities

- 13 Under Section 1552 of the Internal Revenue Code and Regulations at 1.1552-1 thereunder, if applicable, a parent company, in filing a consolidated income tax return for the group, must choose one of four options by which it must allocate total income tax liability of the group to the participating members to determine each member's tax liability to the federal government. (If this interrogatory is not applicable, so state).
- a. State what option has been chosen by the group.
 - b. Provide, in summary form, the amount of tax liability that has been allocated to each of the participating members in the consolidated income tax return.
 - c. Provide a schedule, in summary form, of contributions, which were determined on the basis of separate tax return calculations, made by each of the participating members to the tax liability indicated in the consolidated group tax return. Provide total amounts of actual payments to the tax depository for the tax year, as computed on the basis of separate returns of members.
 - d. Provide annual income tax return for the group, and if income tax return shows net operating loss, provide details of amount of net operating loss allocated to the income tax returns of each of the members of the consolidated group.

Response: The York Water Company has not filed an election under Section 1552 of the Internal Revenue Code, and does not file a consolidated tax return.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL INCOME TAX RETURNS

53.53 IV Taxes

D. Water and Wastewater Utilities

14 Provide a copy of the corporate federal tax returns and supporting schedules for the preceding three years and, if applicable, a copy of the calculation workpapers for the company's consolidated tax savings adjustment.

Response: A copy of the corporate Federal income tax returns and supporting schedules for the preceding three years is attached.

There are no consolidated tax savings, as the Company is not part of a consolidated tax group.

Form **1120**
Department of the Treasury
Internal Revenue Service

For calendar year 2023 or tax year beginning _____, ending _____

U.S. Corporation Income Tax Return

OMB No. 1545-0123

EXTENSION GRANTED TO 10/15/23

2023

Go to www.irs.gov/Form1120 for instructions and the latest information.

- A Check if:**
- 1a Consolidated return (attach Form 851)
 - b Life/nonlife consolidated return
 - 2 Personal holding co. (attach Sch. PH)
 - 3 Personal service corp. (see instructions)
 - 4 Schedule M-3 attached

TYPE OR PRINT	Name THE YORK WATER COMPANY
	Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST MARKET STREET
	City or town, state or province, country, and ZIP or foreign postal code YORK, PA 17401

B Employer identification number 23-1242500
C Date incorporated 02/08/1816
D Total assets (see instructions) \$ 588,204,822.

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a Gross receipts or sales	1a	70,556,143.	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c		70,556,143.
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3		70,556,143.
	4 Dividends and inclusions (Schedule C, line 23)	4		18,384.
	5 Interest	5	SEE STATEMENT 2	3.
	6 Gross rents	6		498,656.
	7 Gross royalties	7		
	8 Capital gain net income (attach Schedule D (Form 1120))	8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		
10 Other income (attach statement)	10			
11 Total income. Add lines 3 through 10	11		71,073,186.	

Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (attach Form 1125-E)	12	1,713,095.	
	13 Salaries and wages (less employment credits)	13	6,935,612.	
	14 Repairs and maintenance	14	22,740,948.	
	15 Bad debts	15	388,152.	
	16 Rents	16	5,638.	
	17 Taxes and licenses	17	SEE STATEMENT 3	
	18 Interest (see instructions)	18	2,725,131.	
	19 Charitable contributions	19	SEE STATEMENT 4 AND SEE STATEMENT 5	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	10,168,974.	
	21 Depletion	21		
	22 Advertising	22		
	23 Pension, profit-sharing, etc., plans	23	2,265,651.	
	24 Employee benefit programs	24	1,601,678.	
	25 Energy efficient commercial buildings deduction (attach Form 7205)	25		
	26 Other deductions (attach statement)	26	SEE STATEMENT 6	
	27 Total deductions. Add lines 12 through 26	27		66,257,643.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28		4,815,543.
	29a Net operating loss deduction (see instructions)	29a	STATEMENT 7	2,744,217.
	b Special deductions (Schedule C, line 24)	29b		9,192.
c Add lines 29a and 29b	29c		2,753,409.	

Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions	30	2,062,134.	
	31 Total tax (Schedule J, Part I, line 11)	31	425,109.	
	32 Reserved for future use	32		
	33 Total payments and credits (Schedule J, Part III, line 23)	33	731,193.	
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34		
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35		0.
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36		306,084.
37 Enter amount from line 36 you want: Credited to 2024 estimated tax 306,084. Refunded	37			

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ **CFO & TREASURER**

May the IRS discuss this return with the preparer shown below? Yes No

Paid	Print/Type preparer's name JASON C. BARNES, CPA	Preparer's signature	Date 07/22/24	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00583708
	Firm's name BAKER TILLY ADVISORY GROUP, LP	Firm's EIN 39-0859910	Phone no. 215.972.0701		
Preparer Use Only	Firm's address 1650 MARKET STREET, SUITE 4500 PHILADELPHIA, PA 19103-7341				

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) STMT 8	18,384.	50	9,192.
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations		See Instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Subtotal. Add lines 1 through 8 STMT 9	18,384.	See Instructions	9,192.
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15 Reserved for future use			
16a Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17 Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18 Gross-up for foreign taxes deemed paid			
19 IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20 Other dividends			
21 Deduction for dividends paid on certain preferred stock of public utilities			
22 Section 250 deduction (attach Form 8993)			
23 Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	18,384.		
24 Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			9,192.

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Income tax. See instructions	1	433,048.
2	Base erosion minimum tax amount (attach Form 8991)	2	
3	Corporate alternative minimum tax from Form 4626, Part II, line 13 (attach Form 4626)	3	
4	Add lines 1, 2, and 3	4	433,048.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (see instructions - attach Form 3800)	5c	7,939.
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	7,939.
7	Subtract line 6 from line 4	7	425,109.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Interest/tax due under section 453A(c)	9f	
g	Interest/tax due under section 453(l)	9g	
z	Other (see instructions - attach statement)	9z	
10	Total. Add lines 9a through 9z	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	425,109.

Part II - Payments and Refundable Credits

12	Reserved for future use	12	
13	Preceding year's overpayment credited to the current year	13	731,193.
14	Current year's estimated tax payments	14	
15	Current year's refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	731,193.
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	731,193.
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Reserved for future use	20c	
z	Other (attach statement - see instructions)	20z	
21	Total credits. Add lines 20a through 20z	21	
22	Elective payment election amount from Form 3800	22	
23	Total payments and credits. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	731,193.

Form **1120** (2023)

Schedule K Other Information (see instructions)

1 Check accounting method: a Cash b Accrual c Other (specify) _____

2 See the instructions and enter the:

a Business activity code no. 221300

b Business activity WATER UTILITY

c Product or service WATER & WASTEWATER

3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **X**
 If "Yes," enter name and EIN of the parent corporation _____

4 At the end of the tax year:

a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) **X**

b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) **X**

5 At the end of the tax year, did the corporation:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 **X**
 If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during this tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? **X**
 For rules of attribution, see section 318. If "Yes," enter:
 (a) Percentage owned _____ and (b) Owner's country _____
 (c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount
 If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during this tax year \$ 192,122.

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a) \$ 2,744,217.

Schedule K Other Information (continued from page 4)

Table with 3 columns: Question, Yes, No. Rows 13-31 containing tax-related questions and checkboxes.

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		1,302.		1,200.
2a Trade notes and accounts receivable	10,844,856.		12,325,907.	
b Less allowance for bad debts	(855,000.)	9,989,856.	(1,005,000.)	11,320,907.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.) STMT 10		4,243,018.		4,261,850.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.) STMT 11		59,724.		59,724.
10a Buildings and other depreciable assets	541,122,131.		612,887,330.	
b Less accumulated depreciation	(109,221,688.)	431,900,443.	(117,614,180.)	495,273,150.
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Other assets (att. stmt.) STMT 12		64,400,888.		77,287,991.
15 Total assets		510,595,231.		588,204,822.
Liabilities and Shareholders' Equity				
16 Accounts payable		10,765,328.		10,872,425.
17 Mortgages, notes, bonds payable in less than 1 year				
18 Other current liabilities (att. stmt.) STMT 13		6,215,132.		7,270,270.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		139,465,019.		180,007,231.
21 Other liabilities (att. stmt.) STMT 14		146,966,735.		168,877,367.
22 Capital stock: a Preferred stock				
b Common stock	134,220,514.	134,220,514.	136,173,584.	136,173,584.
23 Additional paid-in capital				
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		72,962,503.		85,003,945.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		510,595,231.		588,204,822.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$ _____	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): _____		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____		b Charitable contributions \$ _____	
b Charitable contributions \$ _____			
c Travel and entertainment ... \$ _____		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1 Balance at beginning of year	72,962,503.	5 Distributions: a Cash	11,715,562.
2 Net income (loss) per books	23,757,004.	b Stock	
3 Other increases (itemize): _____		c Property	
		6 Other decreases (itemize): _____	
		7 Add lines 5 and 6	11,715,562.
4 Add lines 1, 2, and 3	96,719,507.	8 Balance at end of year (line 4 less line 7)	85,003,945.

Form **3800**

Department of the Treasury
Internal Revenue Service

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.
You must include all pages of Form 3800 with your return.

OMB No. 1545-0895

2023
Attachment
Sequence No. **22**

Name(s) shown on return

Identifying number

THE YORK WATER COMPANY

23-1242500

A Corporate Alternative Minimum Tax (CAMT) and Base Erosion Anti-Abuse Tax (BEAT). Are you both (a) an "applicable corporation" within the meaning of section 59(k)(1) for the CAMT, and (b) an "applicable taxpayer" within the meaning of section 59A(e) for the BEAT? See instructions Yes No

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)

Go to Part III before Parts I and II. See instructions.

1	Non-passive credits from Part III, line 2: combine column (e) with non-passive amounts from column (g). See instructions	1	3,815.
2	Passive credits from Part III, line 2: combine column (f) with passive amounts in column (g). See instructions	2	
3	Enter the applicable passive activity credits allowed for 2023. See instructions	3	
4	Carryforward of general business credit to 2023. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	4	4,124.
5	Carryback of general business credit from 2024. See instructions	5	
6	Add lines 1, 3, 4, and 5	6	7,939.

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16; and Schedule 2 (Form 1040), line 2. Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 1; or the applicable line of your return. Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return. 	7	433,048.
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11. Corporations. Enter the amount from Form 4626, Part II, line 13. Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54. 	8	0.
9	Add lines 7 and 8	9	433,048.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	433,048.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	433,048.
13	Enter 25% (0.25) of the excess, if any, of line 12 (line 11 for corporations) over \$25,000. See instructions	13	102,012.
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9. Corporations. Enter -0-. Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52. 	14	
15	Enter the greater of line 13 or line 14	15	102,012.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	331,036.
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	7,939.

For Paperwork Reduction Act Notice, see separate instructions.

Form 3800 (2023)

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or line 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of Part III, column (e), with the sum of the non-passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	22	
23	Passive activity credit from line 3 of Part III, column (f) plus the sum of the passive activity credit amounts in Part IV, line 3, column (e) plus column (f)	23	
24	Enter the applicable passive activity credit allowed for 2023. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	331,036.
28	Add lines 17 and 26	28	7,939.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	323,097.
30	Enter the general business credit from line 5 of Part III: combine column (e) with non-passive amounts in column (g). See instructions	30	
31	Reserved	31	
32	Passive activity credits from line 5 of Part III: combine column (f) with passive amounts in column (g). See instructions	32	
33	Enter the applicable passive activity credits allowed for 2023. See instructions	33	
34	Carryforward of business credit to 2023. Enter the amount from line 5 of Part IV, column (f), and line 6 of Part IV, column (g). See instructions for statement to attach	34	
	Check this box if the carryforward was changed or revised from the original reported amount		<input type="checkbox"/>
35	Carryback of business credit from 2024. Enter the amount from line 5 of Part IV, column (e). See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	0.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36; see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6a. • Corporations. Form 1120, Schedule J, Part I, line 5c. • Estates and trusts. Form 1041, Schedule G, line 2b. 	38	7,939.

Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V.

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
1 a Form 3468, Part II				3,815.					3,815.
b Form 7207									
c Form 6765									
d Form 3468, Part III									
e Form 8826									
f Form 8835, Part II									
g Form 7210									
h Form 8820									
i Form 8874									
j Form 8881, Part I									
k Form 8882									
l Form 8864 (diesel)									
m Form 8896									
n Form 8906									
o Form 3468, Part IV									
p Form 8908									
q Reserved (45Z)									
r Form 8910									
s Form 8911, Part II									
t Form 8830									
u Form 7213, Part II									
v Form 3468, Part V									
w Form 8932									
x Form 8933									
y Form 8936, Part II									
z Reserved									
aa Form 8936, Part V									
bb Form 8904									
cc Form 7213, Part I									
dd Form 8881, Part II									
ee Form 8881, Part III									
ff Form 8864, line 8									
gg Reserved (1gg)									
hh Reserved (1hh)									
ii Reserved (1ii)									
jj Reserved (1jj)									
zz Other credits									
2 Add lines 1a through 1zz				3,815.					3,815.

Part III Current Year General Business Credits (GBCs) (see instructions). If there is more than one credit amount to report on lines 1a through 1zz, line 3, or lines 4a through 4z, enter the number of items you have for that line in column (c) and complete Part V. *(continued)*

(a) Current year credits from:	(b) Elective payment or transfer registration number	(c) # items	(d) Pass-through or transfer credit entity EIN	(e) Credits from non-passive activities	(f) Credits from passive activities	(g) Credit transfer election amount (enter amounts transferred out as a negative amount)	(h) Gross elective payment election amount	(i) Net elective payment election amount	(j) Combine columns (e), (f), and (g), less column (i)
3 Form 8844									
4 Specified credits:									
a Form 3468, Part VI									
b Form 5884									
c Form 6478									
d Form 8586									
e Form 8835, Part II									
f Form 8846									
g Form 8900									
h Form 8941									
i Form 6765 ESB credit									
j Form 8994									
k Form 3468, Part VII ...									
l Reserved (4l)									
m Reserved (4m)									
z Other specified credits									
5 Add lines 4a through 4z									
6 Add lines 2, 3, and 5 ...					3,815.				3,815.

Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)
(see instructions)

(a) Credits carried over to tax year 2023	(b) Check if non- passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1 a Form 3468, Part II (coal, gasification)						
b Form 7207 (manufacturing production)						
c Form 6765 (research)						
d Form 3468, Part III (advanced energy)						
e Form 8826 (disabled access)						
f Form 8835, Part II (renewable electricity) ...						
g Form 7210 (clean hydrogen)						
h Form 8820 (orphan drug)						
i Form 8874 (new markets)						
j Form 8881, Part I (pension plan startup) ...						
k Form 8882 (employer-provided childcare)						
l Form 8864 (biodiesel and renewable diesel)						
m Form 8896 (low sulfur diesel fuel)						
n Form 8906 (distilled spirits)						
o Form 3468, Part IV (advanced manufacturing)						
p Form 8908 (energy-efficient home)						
q Reserved						
r Form 8910 (alternative motor vehicle)						
s Form 8911, Part II (alternative fuel refueling)						
t Form 8830 (enhanced oil recovery)						
u Form 7213, Part II (zero-emission nuclear production)						
v Form 3468, Part V (reserved)						
w Form 8932 (differential wage)						
x Form 8933 (carbon oxide sequestration) ...						
y Form 8936, Part II (clean vehicle)						
z Reserved						
aa Form 8936, Part V (commercial clean vehicle)						
bb Form 8904 (oil and gas production)						
cc Form 7213, Part I (advanced nuclear production)						
dd Form 8881, Part II (pension auto enrollment)						
ee Form 8881, Part III (military spouse)						
ff Form 8864 (sustainable aviation fuel mixture)						
gg Reserved						
hh Reserved						
ii Reserved						
jj Reserved						
zz Other	X	2014			4,124.	
2 Credits for which only carryforwards are allowed:						
a Form 5884-A (employee retention)						
b Form 8586 (low-income housing) (pre-2008)						
c Form 8845 (Indian employment)						
d Form 8907 (nonconventional source fuel) ...						
e Form 8909 (energy efficient appliance)						
f Form 8923 (mine rescue team training)						
g Form 8834 (qualified plug-in electric vehicle)						
h Form 8931 (agricultural chemicals security)						
i Form 1065-B (GBCs from electing partnership)						
j Form 5884 (work opportunity) (pre-2007) ...						
k Form 6478 (alcohol fuel) (pre-2005)						
l Form 8846 (employer taxes) (pre-2007)						

Part IV Carryovers of General Business Credits (GBCs) or Eligible Small Business Credits (ESBCs)
(see instructions) (continued)

(a) Credits carried over to tax year 2023	(b) Check if non-passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
m Form 8900 (railroad track maintenance) (pre-2008)						
n Trans-Alaska pipeline liability fund credit						
o Form 5884-A, Section A (employers affected by Hurricane Katrina, Rita, or Wilma)						
p Form 5884-A, Section B (Hurricane Katrina housing)						
q Form 5884-A, Section A (affected Midwestern disaster area employers)						
r Form 5884-A, Section B (employer housing)						
s Form 5884-B (new hire retention)						
t Form 8847 (contributions to community development corporations)						
u Form 8861 (welfare to work)						
v Form 8884 (New York Liberty Zone business employee)						
w Form 8942 (therapeutic drug)						
yy Other credits (see instructions)						
zz Add lines 1a through 1zz and 2a through 2yy					4,124.	
3 Form 8844 (empowerment zone)						
4 Specified credits:						
a Form 3468, Part VI (energy)						
b Form 5884 (work opportunity)						
c Form 6478 (biofuel producer)						
d Form 8586 (low-income housing) (post-2007)						
e Form 8835 (renewable electricity)						
f Form 8846 (employer taxes)						
g Form 8900 (railroad track maintenance)						
h Form 8941 (employer health insurance)						
i Form 6765 ESB credit (research)						
j Form 8994 (paid family and medical leave)						
k Form 3468, Part VII (rehabilitation) (post-2007)						
l Reserved (4l)						
m Reserved (4m)						
z Other specified credits						
5 Add lines 4a through 4z						
6 Add lines 2zz, 3, and 5					4,124.	

Part VI Breakdown of Aggregate Amounts in Part IV (see instructions)

	(a) Line number from Part IV	(b) Check if non- passive	(c) Year	(d) Pass-through entity EIN	(e) Credit carrybacks to current year	(f) Carryforwards (excluding ESBCs)	(g) Eligible small business credit (ESBC) carryforwards
1	1ZZ	X	2014			0.	
2	1ZZ	X	2022			4,124.	
3							
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**SCHEDULE B
(Form 1120)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Additional Information for
Schedule M-3 Filers**

▶ **Attach to Form 1120.**

▶ **Go to www.irs.gov/Form1120 for the latest information.**

OMB No. 1545-0123

Name THE YORK WATER COMPANY	Employer identification number (EIN) 23-1242500
---------------------------------------	---

		Yes	No
1 Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?	☐	☐	X
2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?	☐	☐	X
3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?	☐	☐	X
4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?	☐	☐	X
b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?	☐	☐	X
5 At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle"	☐	☐	X
6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?	☐	☐	X
7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?	☐	☐	X
8 At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?	☐	☐	X
9 At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?	☐	☐	X
10 Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property	☐	☐	X

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule B (Form 1120) (Rev. 12-2018)

SCHEDULE M-3
(Form 1120)
(Rev. December 2019)
Department of the Treasury
Internal Revenue Service

**Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More**

OMB No. 1545-0123

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
Check applicable box(es): (1) <input checked="" type="checkbox"/> Non-consolidated return (2) <input type="checkbox"/> Consolidated return (Form 1120 only) (3) <input type="checkbox"/> Mixed 1120/L/PC group (4) <input type="checkbox"/> Dormant subsidiaries schedule attached	

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

- Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
- No.** Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

- Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
- No.** Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?

- Yes.** Complete lines 2a through 11 with respect to that income statement.
- No.** Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2 a Enter the income statement period: Beginning 01/01/2023 Ending 12/31/2023

b Has the corporation's income statement been restated for the income statement period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
- No.**

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
- No.**

3 a Is any of the corporation's voting common stock publicly traded?

- Yes.**
- No.** If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock Y O R W

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 9 8 7 1 8 4 1 0 8

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	23,757,004.
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5 a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6 a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7 a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c Net income (loss) of other includible entities (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach stmt.)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	23,757,004.

Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	588,204,822.	367,027,293.
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule M-3 (Form 1120) (Rev. 12-2019)

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group	
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations	
Name of subsidiary (if consolidated return)	Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar inc inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation	18,384.			18,384.
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	192,125.		-192,122.	3.
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach stmt.)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach stmt.) STMT 16	35,354.		-35,354.	
26 Total income (loss) items. Combine lines 1 through 25	245,863.		-227,476.	18,387.
27 Total expense/deduction items (from Part III, line 39)	-33,045,946.	-19,855,870.	1,141,885.	-51,759,931.
28 Other items with no differences STMT 17	56,557,087.			56,557,087.
29a Mixed groups, see instructions. All others, combine lines 26 through 28	23,757,004.	-19,855,870.	914,409.	4,815,543.
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	23,757,004.	-19,855,870.	914,409.	4,815,543.

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	506,491.		-506,491.	
2 U.S. deferred income tax expense	539,853.		-539,853.	
3 State and local current income tax expense	127,897.	-33,070.		94,827.
4 State and local deferred income tax expense	25,391.		-25,391.	
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	2,725,131.			2,725,131.
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment STMT 19	16,452.		-15,698.	754.
12 Fines and penalties STMT 20	502.		-502.	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	2,265,651.			2,265,651.
17 Other post-retirement benefits STMT 21		-9,390.		-9,390.
18 Deferred compensation STMT 22	418,747.	-120,858.	-22,219.	275,670.
19 Charitable contribution of cash and tangible property STMT 23	132,875.			132,875.
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward		97,272.		97,272.
22 Domestic production activities deduction (see instrs.)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs STMT 24	182,870.	-121,312.		61,558.
29 Reserved				
30 Depletion				
31 Depreciation	11,852,924.	-1,683,950.		10,168,974.
32 Bad debt expense STMT 25	538,152.	-150,000.		388,152.
33 Corporate owned life insurance premiums Purchase versus lease				
34 (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (att. stmt.)				
37 Sec. 162(r) - FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach stmt.) STMT 26	13,713,010.	21,877,178.	-31,731.	35,558,457.
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	33,045,946.	19,855,870.	-1,141,885.	51,759,931.

Form **3468**

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Investment Credit

Attach to your tax return.

Go to www.irs.gov/Form3468 for instructions and the latest information.

OMB No. 1545-0155

2023

Attachment
Sequence No. **174**

Identifying number

23-1242500

THE YORK WATER COMPANY

Part I Facility Information (see instructions)

- A** Check this box if you have petitioned for provisional emission rates and have also received written approval from a certified third-party verifier or a letter from the IRS
- 1** Description of the facility _____
- 2 a** IRS-issued registration number for the facility: _____
- b** Type of facility (solar, geothermal, etc.): _____
- 3** Location of facility, including coordinates (latitude and longitude).
- a** Address of the facility (if applicable): _____
- b** Coordinates (if applicable). Latitude: _____ Longitude: _____
Enter a "+" (plus) or "-" (minus) sign in the first box. Enter a "+" (plus) or "-" (minus) sign in the first box.
- 4** Date construction began (MM/DD/YYYY): _____
- 5** Date placed in service (MM/DD/YYYY): _____
- 6** Is the facility part of an expansion of an existing closed-loop biomass or open-loop biomass facility? Yes No
- 7** Does the project produce a net output of less than 1 megawatt (MW) alternating current (ac), or equivalent thermal energy?
- a** Yes.
- b** No.
- c** Not applicable, the facility doesn't produce electricity.
- 8** Does the project satisfy the prevailing wage and apprenticeship requirements?
- a** Yes, and sections 48C(e)(5) and (6) apply, and it was declared as provided per Notice 2023-18.
- b** Yes, and either (i) section 48(a)(9)(B)(ii) applies if construction began before January 29, 2023; or (ii) sections 48(a)(10) and (11) apply.
- c** No.
- d** Not applicable.
- 9** Does the property qualify for a domestic content bonus credit per section 45(b)(9)(B)?
- a** Yes, and section 48(a)(9)(B) is satisfied (10% bonus). Attach the required information.
- b** Yes, and section 48(a)(9)(B) is not satisfied (2% bonus). Attach the required information.
- c** No.
- 10** Does the project qualify for an energy community bonus credit per section 48(a)(14)?
- a** Yes, and section 48(a)(9)(B) is satisfied (10% bonus).
- b** Yes, and section 48(a)(9)(B) is not satisfied (2% bonus).
- c** No.
- 11** Does the project qualify as a solar or wind facility in connection with low-income communities bonus credit per section 48(e)(2)?
- a** Yes, and the facility is located in a low-income community per section 45D(e) (10% bonus).
- b** Yes, and the facility is located on Indian land per section 2601(2) of P.L. 102-486 (10% bonus).
- c** Yes, and the facility is part of a qualified low-income residential building project facility per section 48(e)(2)(B) (20% bonus).
- d** Yes, and the facility is part of a qualified low-income economic benefit project facility per section 48(e)(2)(C) (20% bonus).
- e** If "Yes" to 11a, 11b, 11c, or 11d, enter your 48(e) Control Number: _____
- f** No.
- 12** Enter the nameplate capacity or storage capacity.
- a** Solar energy property or facility nameplate capacity: _____ kilowatt (kW) direct current (dc)
- b** Small wind energy property or facility nameplate capacity: _____ kW
- c** Wind energy property or facility nameplate capacity: _____ kW
- d** Energy storage power capacity rating _____ kW, and energy storage capacity, if applicable, associated with the energy property or facility: _____ kWh (hour)
- e** Solar or wind nameplate capacity is 5MW ac or more
- f** Not applicable.

For Paperwork Reduction Act Notice, see separate instructions.

Form **3468** (2023)

Part I Facility Information (see instructions) (continued)

- 13 Enter the nameplate capacity, alternating current (ac) for all electricity generating energy properties or facilities in kW.
 - a Solar energy property: _____
 - b Wind energy property: _____
 - c Other: _____
 - d Not applicable.
- 14 Are you claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election? Yes No
If "Yes," complete lines 14a through 14e. If you acquired more than one property as a lessee, attach a statement showing the information below separately reported for each property.
 - a Name of lessor: _____
 - b Address of lessor: _____
 - c Description of property: _____
 - d Amount for which you were treated as having acquired the property \$ _____
 - e Income inclusion amount reported for tax year under Regulations section 1.50-1 \$ _____

Part II Qualifying Advanced Coal Project Credit and Qualifying Gasification Project Credit

Section A - Qualifying Advanced Coal Project Credit Under Section 48A (see instructions)

1	a	Enter the qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) ...	1a				
	b	Multiply line 1a by 20% (0.20)		1b			
2	a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii)	2a				
	b	Multiply line 2a by 15% (0.15)		2b			
3	a	Enter the qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii)	3a				
	b	Multiply line 3a by 30% (0.30)		3b			

Section B - Qualifying Gasification Project Credit Under Section 48B (see instructions)

4	a	Enter the qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions	4a				
	b	Multiply line 4a by 30% (0.30)		4b			
5	a	Enter the qualified investment in property other than in 4a above placed in service during the tax year ...	5a				
	b	Multiply line 5a by 20% (0.20)		5b			
6		Enter the applicable unused investment credit from cooperatives (see instructions)	6				
7		Add lines 1b, 2b, 3b, 4b, 5b, and 6. Report this amount on Form 3800, Part III, line 1a	7				3,815.

Part III Qualifying Advanced Energy Project Credit Under Section 48C (see instructions)

1	a	Enter the qualified investment in advanced energy project property placed in service during the tax year	1a				
	b	If you checked the box in Part I, line 8a, and it's consistent with your 48C application per Notice 2023-18, enter 30%. If you checked the box in Part I, line 8c, enter 6%	1b		%		
	c	Multiply line 1a by line 1b		1c			
	d	Enter your 48C Allocation control number _____					
	e	Is the facility in a section 48C energy community census tract? <input type="checkbox"/> Yes <input type="checkbox"/> No					
2		Enter the applicable unused investment credit from cooperatives (see instructions)	2				
3		Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1d	3				

Part IV Advanced Manufacturing Investment Credit Under Section 48D (see instructions)

1	a	Check the box below that applies to your advanced manufacturing investment project. <input type="checkbox"/> Semiconductor manufacturing facility <input type="checkbox"/> Semiconductor equipment manufacturing facility			
	b	Enter the basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year	1b		
	c	Multiply line 1b by 25% (0.25)		1c	
2		Enter the applicable unused investment credit from cooperatives (see instructions)		2	
3		Add lines 1c and 2. Report this amount on Form 3800, Part III, line 1o			3

Part V Reserved for Future Use

1	Reserved for future use	1
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Part VI Energy Credit Under Section 48

Section A - Geothermal Energy Credit (see instructions)

1	a	Enter the basis of property using geothermal energy placed in service during the tax year	1a		
	b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	1b	%	
	c	Multiply line 1a by line 1b			1c
	d	If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 1f	1d	%	
	e	Multiply line 1a by line 1d			1e
	f	If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 2	1f	%	
	g	Multiply line 1a by line 1f			1g
2		Add lines 1c, 1e, and 1g			2

Section B - Solar Energy Credit (see instructions)

3	a	Enter the basis of property using solar illumination (including electrochromic glass) or either solar energy property or solar facility placed in service during the tax year	3a		
	b	If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	3b	%	
	c	Multiply line 3a by line 3b			3c
Caution: Property described under section 48(a)(3)(ii) does not qualify for the solar facility in connection with low-income community bonus credit under section 48(e). If completing Section B for a section 48(a)(3)(ii) property, skip lines 3d through 3j, and go to line 3k.					
	d	If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 3j and enter -0- (zero), and then go to line 3k	3d	%	
	e	Enter the nameplate capacity you were allocated in the allocation letter	3e		
	f	If the entry on Part I, line 12a, equals the entry on line 3e, multiply line 3a by line 3d and go to line 3j. Otherwise, continue to line 3g	3f		
	g	If the entry on Part I, line 12a, is more than the entry on line 3e, divide line 3e by Part I, line 12a	3g		
	h	Multiply line 3d by line 3g	3h		

Part VI Energy Credit Under Section 48 (continued)

Section B - Solar Energy Credit (see instructions) (continued)

Table with 4 columns and 7 rows for Section B. Rows include calculations for solar energy credit (3i-3n) and a total line (4).

Section C - Qualified Fuel Cell Property (see instructions)

Table with 4 columns and 15 rows for Section C. Rows include calculations for qualified fuel cell property (5a-5q) and a total line (6).

Section D - Qualified Microturbine Property (see instructions)

Table with 4 columns and 4 rows for Section D. Rows include calculations for qualified microturbine property (7a-7d).

Part VI Energy Credit Under Section 48 (continued)

Section D - Qualified Microturbine Property (see instructions) (continued)

e Multiply line 7a by line 7d	7e			
f Reserved for future use			7f	
g If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 7i	7g			
h Multiply line 7a by line 7g	7h			
i Add lines 7c, 7e, and 7h			7i	
j Enter the applicable kilowatt capacity of property on line 7a (see instructions)	7j			
k Reserved for future use	7k			
l Multiply line 7j by \$200			7l	
8 Enter the smaller of line 7i or line 7l				8

Section E - Combined Heat and Power System Property (see instructions)

Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.

9 a Enter the basis of property using combined heat and power system placed in service during the tax year	9a			
b If the electrical capacity of the property is measured in: • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	9b			
c Multiply line 9a by line 9b	9c			
d If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	9d			
e Multiply line 9c by line 9d			9e	
f If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 9h	9f			
g Multiply line 9c by line 9f			9g	
h If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 10	9h			
i Multiply line 9c by line 9h			9i	
10 Add lines 9e, 9g, and 9i				10

Section F - Qualified Small Wind Energy Property (see instructions)

11 a Enter the basis of property using small wind energy property placed in service during the tax year that was acquired after October 3, 2008, and before 2009 and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009	11a			
b Multiply line 11a by 30% (0.30)	11b			
c Enter the smaller of line 11b or \$4,000			11c	
d Enter the basis of property using small wind energy property placed in service during the tax year that is attributable to periods after 2008	11d			
e If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	11e			
f Multiply line 11d by line 11e			11f	

Part VI Energy Credit Under Section 48 (continued)

Section F - Qualified Small Wind Energy Property (see instructions) (continued)

Table with 5 columns for Section F. Rows include: g (11g), h (11h), i (11i), j (11j), k (11k), l (11l), m (11m), n (11n), o (11o), p (11p), q (11q), and 12. Each row contains a description of the calculation, a percentage field, and a result field.

Section G - Waste Energy Recovery Property (see instructions)

Table with 5 columns for Section G. Rows include: 13 a (13a), b (13b), c (13c), d (13d), e (13e), f (13f), g (13g), and 14. Each row contains a description of the calculation, a percentage field, and a result field.

Section H - Geothermal Heat Pump Systems (see instructions)

Table with 5 columns for Section H. Rows include: 15 a (15a), b (15b), c (15c), d (15d), e (15e), and f (15f). Each row contains a description of the calculation, a percentage field, and a result field.

Part VI Energy Credit Under Section 48 (continued)

Section H - Geothermal Heat Pump Systems (see instructions) (continued)

g Multiply line 15a by line 15f	15g		
16 Add lines 15c, 15e, and 15g			16

Section I - Energy Storage Technology Property (see instructions)

17 a Enter the basis of property using energy storage technology placed in service during the tax year	17a		
b If you checked the box in Part I, line 7a or 8b, enter 30%. If you checked the box in Part I, line 7b or 8c, enter 6%	17b		%
c Multiply line 17a by line 17b		17c	
Caution: For lines 17d through 17j, the energy storage technology property must be installed in connection with a solar or wind energy property under section 45(d)(1), 48(a)(3)(A)(i), or 48(a)(3)(A)(vi) that qualifies for the low-income community bonus credit under section 48(e) to also qualify for the bonus credit. If the energy storage technology property is not installed in connection with such solar or wind energy property, then skip lines 17d through 17j, and go to line 17k.			
d If you checked the box in Part I, line 11a or 11b, enter 10%. If you checked the box in Part I, line 11c or 11d, enter 20%. However, if you checked the box in Part I, line 11f; or Part I, line 12e (in relation to lines 11a, 11b, 11c, or 11d), you don't qualify for the bonus credit. In that situation, enter 0% here, go to line 17j and enter -0- (zero), and then go to line 17k	17d		%
e Enter the nameplate capacity you were allocated in the allocation letter for the solar or wind energy property in connection with the energy storage technology	17e		
f If the relevant entry on Part I, line 12a, line 12b, or line 12c, equals the entry on line 17e, multiply line 17a by line 17d and go to line 17j. Otherwise, continue to line 17g	17f		
g If the relevant entry on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, divide line 17e by Part I, line 12a, line 12b, or line 12c	17g		
h Multiply line 17d by line 17g	17h		
i Multiply line 17a by line 17h	17i		
j If the entry for the solar or wind energy property in connection with the energy storage technology on Part I, line 12a, line 12b, or line 12c, is more than the entry on line 17e, enter the amount from line 17i. Otherwise, enter the amount from line 17f		17j	
k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 17m	17k		%
l Multiply line 17a by line 17k		17l	
m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 18	17m		%
n Multiply line 17a by line 17m		17n	
18 Add lines 17c, 17j, 17l, and 17n			18

Part VI Energy Credit Under Section 48 (continued)

Section J - Qualified Biogas Property (see instructions)

Table for Section J with rows 19a through 20. Includes instructions for entering basis of property, percentages, and calculations for biogas property.

Section K - Microgrid Controllers Property (see instructions)

Table for Section K with rows 21a through 22. Includes instructions for entering basis of property, percentages, and calculations for microgrid controllers property.

Section L - Qualified Investment Credit Facility Property (see instructions)

Table for Section L with rows 23a through 23i. Includes instructions for entering basis of property, percentages, and calculations for investment credit facility property, including a caution about low-income community bonus credit.

Part VI Energy Credit Under Section 48 (continued)

Section L - Qualified Investment Credit Facility Property (see instructions) (continued)

j If Part I, line 12c, is more than the entry on line 23e, enter the amount from line 23i. Otherwise, enter the amount from line 23f	23j			
k If you checked the box in Part I, line 9a, enter 10%. If you checked the box in Part I, line 9b, enter 2%. Otherwise, go to line 23m	23k		%	
l Multiply line 23a by line 23k	23i			
m If you checked the box in Part I, line 10a, enter 10%. If you checked the box in Part I, line 10b, enter 2%. Otherwise, go to line 24	23m		%	
n Multiply line 23a by line 23m	23n			
24 Add lines 23c, 23j, 23l, and 23n				24

Section M - Clean Hydrogen Production Facilities as Energy Property (see instructions)

Caution: If you choose to treat specified clean hydrogen production property as energy property, you cannot also take the credit under section 45V or 45Q.

25 a Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(A)	25a			
b If you checked the box in Part I, line 8b, enter 6%. If you checked the box in Part I, line 8c, enter 1.2%	25b		%	
c Multiply line 25a by line 25b	25c			
d Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(B)	25d			
e If you checked the box in Part I, line 8b, enter 7.5%. If you checked the box in Part I, line 8c, enter 1.5%	25e		%	
f Multiply line 25d by line 25e	25f			
g Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(C)	25g			
h If you checked the box in Part I, line 8b, enter 10%. If you checked the box in Part I, line 8c, enter 2%	25h		%	
i Multiply line 25g by line 25h	25i			
j Enter the basis of property placed in service during the tax year for the facility that is designed and reasonably expected to produce qualified clean hydrogen per section 45V(b)(2)(D)	25j			
k If you checked the box in Part I, line 8b, enter 30%. If you checked the box in Part I, line 8c, enter 6%	25k		%	
l Multiply line 25j by line 25k	25l			
m Reserved for future use	25m			
n Reserved for future use	25n			
o Reserved for future use	25o			
p Reserved for future use	25p			
q Reserved for future use	25q			
26 Add lines 25c, 25f, 25i, and 25l				26

Part VI Energy Credit Under Section 48 (continued)

Section N - Totals and Credit Reduction for Tax-Exempt Bonds (see instructions)

27	Add Part VI, lines 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, and 26	27			
28	If proceeds of tax-exempt bonds were not used to finance your facility, skip line 29, and go to line 30.				
29 a	Divide. Sum, for the tax year and all prior tax years, of all proceeds of tax-exempt bonds (within the meaning of section 103) used to finance the qualified facility	29a			
	Aggregate amount of additions to the capital account for the qualified facility, for the tax year and all prior tax years, as of the close of the tax year				
b	Multiply line 27 by line 29a	29b			
c	Multiply line 27 by 15% (0.15)	29c			
d	Enter the smaller of line 29b or line 29c	29d			
e	Subtract line 29d from line 27	29e			
30	If proceeds of tax-exempt bonds were used to finance your facility, enter the amount from line 29e. Otherwise, enter the amount from line 27	30			
31	Enter the applicable unused investment credit from cooperatives (see instructions)	31			
32	Add lines 30 and 31. Report this amount on Form 3800, Part III, line 4a	32			

Part VII Rehabilitation Credit Under Section 47 (see instructions)

1 a Was there a prior 170(h) deduction on this property? Yes No

b If "Yes" to line 1a, then provide the prior NPS number

c Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent

d Enter the dates for the 24- or 60-month measuring period.
Beginning date: _____
End date: _____

e Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later)

f Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d above

g	Enter the amount of qualified rehabilitation expenditures ...	1g			
h	For pre-1936 buildings under the transition rule, multiply line 1g by 10% (0.10)	1h			
i	For certified historic structures under the transition rule, multiply line 1g by 20% (0.20)	1i			
j	For certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule, multiply line 1g by 4% (0.04)	1j			
k	If you completed line 1i or 1j, enter the assigned NPS project number or the pass-through entity's employer identification number _____ and the date the NPS approved the Request for Certification of Completed Work _____.				
2	Enter the applicable unused investment credit from cooperatives (see instructions)	2			
3	Add lines 1h, 1i, 1j, and 2. Report this amount on Form 3800, Part III, line 4k	3			

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property) OTHER

OMB No. 1545-0172

2023

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

THE YORK WATER COMPANY

OTHER DEPRECIATION

23-1242500

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,160,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,890,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2022 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,772,703.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2023	17	7,969,166.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		377,352.	3 YRS	S/L	SL	11,771.
b 5-year property		1,083,396.	5 YRS	HY	200DB	216,679.
c 7-year property		308,773.	7 YRS	HY	200DB	44,110.
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property		6,232,086.	25 yrs.	HY	S/L	124,642.
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	SEE STATEMENT 28		39 yrs.	MM	S/L	29,903.
	/			MM	S/L	

Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	10,168,974.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with 9 columns for property details and percentages.

27 Property used 50% or less in a qualified business use: Table with 9 columns for property details and percentages.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with 6 main columns (a-f) for Vehicle 1-6 and sub-columns for Yes/No answers to questions 30-36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with 4 columns: Question (37-41), Yes, No.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year

42 Amortization of costs that begins during your 2023 tax year: Table with 6 columns for cost details.

43 Amortization of costs that began before your 2023 tax year 43 61,558.

44 Total. Add amounts in column (f). See the instructions for where to report 44 61,558.

Form **8594**
(Rev. November 2021)

Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement
Under Section 1060

▶ **Attach to your income tax return.**

▶ Go to www.irs.gov/form8594 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **169**

Name as shown on return THE YORK WATER COMPANY	Identifying number as shown on return 23-1242500
--	--

Check the box that identifies you:

Purchaser Seller

Part I General Information

1 Name of other party to the transaction CONEWAGO INDUSTRIAL PARK WATER AND SEWER COMPANY	Other party's identifying number 25-1625313
---	---

Address (number, street, and room or suite no.)

401 LISBURN HEIGHTS DRIVE

City or town, state, and ZIP code

LEWISBERRY, PA 17339

2 Date of sale 10/12/23	3 Total sales price (consideration) 589,573.
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Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 589,573.	\$ 589,573.
Class VI and VII	\$	\$
Total	\$ 589,573.	\$ 589,573.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
 If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Form **8916-A**
 (Rev. November 2019)
 Department of the Treasury
 Internal Revenue Service

Supplemental Attachment to Schedule M-3

OMB No. 1545-0123

▶ **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.**
 ▶ **Go to www.irs.gov/Form1120 for the latest information.**

Name of common parent THE YORK WATER COMPANY	Employer identification number 23-1242500
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums ...				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions ...				

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (Rev. 11-2019)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income STMT 29	192,122.		-192,122.	
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income STMT 30	3.			3.
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	192,125.		-192,122.	3.

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense STMT 31	2,725,131.			2,725,131.
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	2,725,131.			2,725,131.

Form **8916-A** (Rev. 11-2019)

Form **8925**
 (Rev. September 2017)
 Department of the Treasury
 Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

▶ **Attach to the policyholder's tax return. See instructions.**
 ▶ **Go to www.irs.gov/Form8925 for the latest information.**

Attachment
 Sequence No. **160**

Name(s) shown on return THE YORK WATER COMPANY	Identifying number 23-1242500
Name of policyholder, if different from above THE YORK WATER COMPANY	Identifying number, if different from above 23-1242500

Type of business
WATER UTILITY

1 Enter the number of employees the policyholder had at the end of the tax year	1	128.
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> for an exception	2	16.
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	7,319,100.
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

The York Water Company
130 East Market Street
York, PA 17401

Employer Identification Number: 23-1242500

For the Year Ending December 31, 2023

The York Water Company is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

THE YORK WATER COMPANY

23-1242500

FOOTNOTES

STATEMENT 1

INVESTMENT TAX CREDIT (FORM 3468)
QUALIFYING PROPERTY FOR THE INVESTMENT TAX CREDIT ON FORM
3468 REPRESENTS REFUNDS OF ADVANCES FOR CONSTRUCTION OF
PROPERTY PLACED IN SERVICE PRIOR TO 1986. ACCORDINGLY, ITC
IS BEING CLAIMED AT THE APPLICABLE RATES FOR THE YEARS IN
WHICH THE PROPERTY WAS PLACED IN SERVICE.

THE YORK WATER COMPANY

23-1242500

FORM 1120	INTEREST INCOME		STATEMENT 2
DESCRIPTION	US	OTHER	
INTEREST INCOME			3.
TOTAL TO FORM 1120, LINE 5			3.

FORM 1120	TAXES AND LICENSES		STATEMENT 3
DESCRIPTION			AMOUNT
PAYROLL TAXES			695,669.
TAXES - OTHER			837,267.
PENNSYLVANIA TAXES - BASED ON INCOME			94,827.
TOTAL TO FORM 1120, LINE 17			1,627,763.

CURRENT YEAR CONTRIBUTIONS		STATEMENT 4
DESCRIPTION	AMOUNT	
CASH CHARITABLE CONTRIBUTIONS (50%)		132,875.
TOTAL CURRENT YEAR CONTRIBUTIONS		132,875.

THE YORK WATER COMPANY

23-1242500

CONTRIBUTIONS

STATEMENT 5

CURRENT YEAR CONTRIBUTIONS:

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 15% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 10% LIMIT	132,875

CONTRIBUTION SUBJECT TO LIMITATION:

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2018	
FOR TAX YEAR 2019	
FOR TAX YEAR 2020	
FOR TAX YEAR 2021	79,002
FOR TAX YEAR 2022	419,885

TOTAL CARRYOVER	498,887
CURRENT YEAR CONTRIBUTIONS	132,875

TOTAL CONTRIBUTIONS AVAILABLE	631,762
TAXABLE INCOME LIMITATION AS ADJUSTED	230,147

EXCESS CONTRIBUTIONS	401,615
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ALLOWABLE CONTRIBUTIONS DEDUCTION	230,147
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TOTAL CONTRIBUTION DEDUCTION	230,147
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THE YORK WATER COMPANY

23-1242500

FORM 1120

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	AMOUNT
AMORTIZATION	61,558.
CHEMICALS	1,872,483.
COMMUNICATION EXPENSES	256,638.
COMPUTER EXPENSE	252,059.
COST OF REMOVAL NET OF SALVAGE	3,163,454.
DEFERRED COMPENSATION EXPENSE	275,670.
DEFERRED RATE CASE EXPENSE	1,406.
DEFERRED SERVICE LINE EXPENSE	-3,032.
DIRECTOR'S FEES	399,000.
DUES AND SUBSCRIPTIONS	2,214.
FUEL	224,263.
INSURANCE	1,211,271.
LODGING	3,823.
MAILINGS	459,265.
MEALS & ENTERTAINMENT	754.
MEMBERSHIP FEES	106,318.
MISCELLANEOUS EXPENSE	146,011.
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	-9,390.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-608,947.
OFFICE SUPPLIES & EXPENSES	165,895.
OPERATION	4,052,421.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	36,662.
PROFESSIONAL SERVICES	426,751.
PURCHASED POWER	1,386,100.
REFUNDED CIAC AND ADVANCES	167,409.
REGISTRATION FEES	31,991.
STATE CREDIT CONTRIBUTIONS	112,600.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	313,492.
TANK PAINTING EXPENSES	
TRANSPORTATION EXPENSE	487,569.
TRAVEL	3,317.
TRUSTEE AND BANK FEES	832,451.
UNIFORMS	23,378.
TOTAL TO FORM 1120, LINE 26	15,854,854.

NET OPERATING LOSS DEDUCTION

STATEMENT 7

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
12/31/14	1,890,500.	1,890,500.	0.	0.
12/31/22	2,744,217.		2,744,217.	2,744,217.
NOL AVAILABLE THIS YEAR			2,744,217.	2,744,217.

THE YORK WATER COMPANY

23-1242500

DIVIDEND DEDUCTION WORKSHEET

STATEMENT 9

1. REFIGURE TAXABLE INCOME BEFORE NOL AND SPECIAL DEDUCTIONS.	4,815,543
2. COMPLETE LINES 10, 11 AND 12, COLUMN (C), AND ENTER THE TOTAL HERE	
3. SUBTRACT LINE 2 FROM LINE 1	4,815,543
4. MULTIPLY LINE 3 BY 65%	3,130,103
5. ADD LINES 2, 5, 7, AND 8, COLUMN (C), AND THE PART OF THE DEDUCTION ON LINE 3, COLUMN (C), THAT IS ATTRIBUTABLE TO DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS	
6. ENTER THE SMALLER OF LINE 4 OR 5. IF LINE 5 IS GREATER THAN LINE 4, STOP HERE; ENTER THE AMOUNT FROM LINE 6 ON LINE 9, COLUMN (C), AND DO NOT COMPLETE THE REST OF THIS WORKSHEET	
7. ENTER THE TOTAL AMOUNT OF DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS INCLUDED ON LINES 2, 3, 5, 7 AND 8, COLUMN (A).	
8. SUBTRACT LINE 7 FROM LINE 3	4,815,543
9. MULTIPLY LINE 8 BY 50%	2,407,772
10. SUBTRACT LINE 5 ABOVE FROM LINE 9, COLUMN (C).	9,192
11. ENTER THE SMALLER OF LINE 9 OR LINE 10	9,192
12. DIVIDENDS-RECEIVED DEDUCTION AFTER LIMITATION (SEC. 246(B)). ADD LINES 6 AND 11. ENTER THE RESULT ON LINE 9, COLUMN (C)	9,192

SCHEDULE L

OTHER CURRENT ASSETS

STATEMENT 10

<u>DESCRIPTION</u>	<u>BEGINNING OF TAX YEAR</u>	<u>END OF TAX YEAR</u>
INCOME TAX RECEIVABLE	882,460.	332,445.
MATERIALS AND SUPPLIES	2,335,104.	3,108,665.
PREPAID EXPENSES	1,025,454.	820,740.
TOTAL TO SCHEDULE L, LINE 6	4,243,018.	4,261,850.

SCHEDULE L

OTHER INVESTMENTS

STATEMENT 11

<u>DESCRIPTION</u>	<u>BEGINNING OF TAX YEAR</u>	<u>END OF TAX YEAR</u>
OTHER INVESTMENTS	59,724.	59,724.
TOTAL TO SCHEDULE L, LINE 9	59,724.	59,724.

THE YORK WATER COMPANY

23-1242500

SCHEDULE L	OTHER ASSETS	STATEMENT 12
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
DEFERRED REGULATORY ASSETS	42,545,588.	48,948,523.
NOTES RECEIVABLE	255,481.	255,481.
OTHER ASSETS	4,510,138.	4,704,332.
PREPAID PENSION COST	17,089,681.	23,379,655.
TOTAL TO SCHEDULE L, LINE 14	<u>64,400,888.</u>	<u>77,287,991.</u>

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 13
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED INTEREST	964,588.	1,740,621.
ACCRUED TAXES	34,356.	22,440.
DIVIDENDS PAYABLE	2,627,965.	2,753,738.
OTHER ACCRUED EXPENSES	1,994,896.	2,109,127.
OTHER DEFERRED CREDITS	593,327.	644,344.
TOTAL TO SCHEDULE L, LINE 18	<u>6,215,132.</u>	<u>7,270,270.</u>

SCHEDULE L	OTHER LIABILITIES	STATEMENT 14
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CONTRIBUTIONS IN AID OF CONSTRUCTION	42,301,259.	47,321,416.
CUSTOMERS' ADVANCES FOR CONSTRUCTION	14,911,166.	18,853,331.
DEFERRED EMPLOYEE BENEFITS	3,725,069.	3,847,269.
DEFERRED INCOME TAXES	47,900,884.	55,235,304.
OTHER DEFERRED CREDITS	38,128,357.	43,620,047.
TOTAL TO SCHEDULE L, LINE 21	<u>146,966,735.</u>	<u>168,877,367.</u>

THE YORK WATER COMPANY

23-1242500

FORM 3800

CARRYOVER OF GENERAL BUSINESS CREDITS

STATEMENT 15

YEAR	TYPE OF CREDIT	ORIGINAL CREDIT	PREVIOUSLY APPLIED	CREDIT REMAINING	AVAILABLE THIS YEAR
2014	VARIOUS	377.	377.	0.	0.
2022	VARIOUS	4,124.	0.	4,124.	4,124.
	TOTALS	4,501.	377.	4,124.	4,124.
	LESS TO FORM 4255, LINE 12				0.
	TOTAL				4,124.

SCHEDULE M-3

OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES

STATEMENT 16

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
INVESTMENT TAX CREDIT	35,354.		-35,354.	0.
TOTAL TO M-3, PART II, LINE 25	35,354.		-35,354.	0.

SCHEDULE M-3

OTHER INCOME (LOSS) AND EXPENSE / DEDUCTION ITEMS WITH NO DIFFERENCES

STATEMENT 17

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	INCOME (LOSS) PER TAX RETURN
OTHER INCOME (LOSS) - SEE STATEMENT	71,054,799.	71,054,799.
OTHER EXPENSE / DEDUCTION - SEE STATEMENT	-14,497,712.	-14,497,712.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	56,557,087.	56,557,087.

THE YORK WATER COMPANY

23-1242500

SCHEDULE M-3 OTHER INCOME (LOSS) ITEMS WITH NO DIFFERENCES STATEMENT 18

<u>DESCRIPTION</u>	<u>INCOME (LOSS) PER INCOME STATEMENT</u>	<u>INCOME (LOSS) PER TAX RETURN</u>
GROSS RECEIPTS OR SALES	70,556,143.	70,556,143.
RENT	498,656.	498,656.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	71,054,799.	71,054,799.

SCHEDULE M-3 MEALS AND ENTERTAINMENT STATEMENT 19

<u>DESCRIPTION</u>	<u>EXPENSE PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>DEDUCTION PER TAX RETURN</u>
MEALS & ENTERTAINMENT	16,452.		-15,698.	754.
TOTAL	16,452.		-15,698.	754.

SCHEDULE M-3 FINES AND PENALTIES STATEMENT 20

<u>DESCRIPTION</u>	<u>EXPENSE PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>DEDUCTION PER TAX RETURN</u>
PENALTIES	502.		-502.	0.
TOTAL	502.		-502.	0.

SCHEDULE M-3 OTHER POST-RETIREMENT BENEFITS STATEMENT 21

<u>DESCRIPTION</u>	<u>EXPENSE PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>DEDUCTION PER TAX RETURN</u>
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	0.	-9,390.	0.	-9,390.
TOTAL	0.	-9,390.	0.	-9,390.

THE YORK WATER COMPANY

23-1242500

SCHEDULE M-3

DEFERRED COMPENSATION

STATEMENT 22

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
DEFERRED COMPENSATION EXPENSE	418,747.	-120,858.	-22,219.	275,670.
TOTAL	418,747.	-120,858.	-22,219.	275,670.

SCHEDULE M-3

CHARITABLE CONTRIBUTION OF CASH
AND TANGIBLE PROPERTY

STATEMENT 23

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
CASH CHARITABLE CONTRIBUTIONS (50%)	132,875.		0.	132,875.
TOTAL	132,875.		0.	132,875.

SCHEDULE M-3

OTHER AMORTIZATION OR
IMPAIRMENT WRITE-OFFS

STATEMENT 24

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
OTHER AMORTIZATION	182,870.	-121,312.	0.	61,558.
TOTAL	182,870.	-121,312.	0.	61,558.

SCHEDULE M-3

BAD DEBT EXPENSE

STATEMENT 25

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
BAD DEBT	538,152.	-150,000.	0.	388,152.
TOTAL	538,152.	-150,000.	0.	388,152.

THE YORK WATER COMPANY

23-1242500

SCHEDULE M-3 OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES STATEMENT 26

<u>DESCRIPTION</u>	<u>EXPENSE/ DEDUCTION PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>EXPENSE/ DEDUCTION PER TAX RETURN</u>
COST OF REMOVAL NET OF SALVAGE	0.	3,163,454.	0.	3,163,454.
DEFERRED RATE CASE EXPENSE	0.	1,406.	0.	1,406.
DEFERRED SERVICE LINE EXPENSE	0.	-3,032.	0.	-3,032.
EMPLOYEE BENEFIT PROGRAMS	1,609,661.		-7,983.	1,601,678.
NON-DEDUCTIBLE LOBBYING EXPENSES	23,748.		-23,748.	0.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	0.	36,662.	0.	36,662.
PROFESSIONAL SERVICES	431,889.	-5,138.	0.	426,751.
REFUNDED CIAC AND ADVANCES	0.	167,409.	0.	167,409.
REPAIRS	3,730,832.	19,010,116.	0.	22,740,948.
SALARIES AND WAGES	6,993,804.	-58,192.	0.	6,935,612.
TRANSPORTATION EXPENSE	923,076.	-435,507.	0.	487,569.
TOTAL TO M-3, PART III, LINE 38	13,713,010.	21,877,178.	-31,731.	35,558,457.

THE YORK WATER COMPANY

23-1242500

SCHEDULE M-3

OTHER EXPENSE/DEDUCTION ITEMS
WITH NO DIFFERENCES

STATEMENT 27

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	EXPENSE/ DEDUCTION PER TAX RETURN
CHEMICALS	1,872,483.	1,872,483.
COMMUNICATION EXPENSES	256,638.	256,638.
COMPUTER EXPENSE	252,059.	252,059.
DIRECTOR'S FEES	399,000.	399,000.
DUES AND SUBSCRIPTIONS	2,214.	2,214.
FUEL	224,263.	224,263.
INSURANCE	1,211,271.	1,211,271.
LODGING	3,823.	3,823.
MAILINGS	459,265.	459,265.
MEMBERSHIP FEES	106,318.	106,318.
MISCELLANEOUS EXPENSE	146,011.	146,011.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-608,947.	-608,947.
OFFICE SUPPLIES & EXPENSES	165,895.	165,895.
OFFICERS COMPENSATION	1,713,095.	1,713,095.
OPERATION	4,052,421.	4,052,421.
PAYROLL TAXES	695,669.	695,669.
PURCHASED POWER	1,386,100.	1,386,100.
REGISTRATION FEES	31,991.	31,991.
RENTS	5,638.	5,638.
STATE CREDIT CONTRIBUTIONS	112,600.	112,600.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	313,492.	313,492.
TANK PAINTING EXPENSES		
TAXES - OTHER	837,267.	837,267.
TRAVEL	3,317.	3,317.
TRUSTEE AND BANK FEES	832,451.	832,451.
UNIFORMS	23,378.	23,378.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	14,497,712.	14,497,712.

THE YORK WATER COMPANY

23-1242500

FORM 4562

NONRESIDENTIAL REAL PROPERTY

STATEMENT 28

(B) MONTH/YEAR IN SERVICE	(C) BASIS	(D) RECOVERY PERIOD	(G) DEPRECIATION DEDUCTION
01/23	53,964.	39 YRS	1,326.
02/23	111,100.	39 YRS	2,493.
03/23	511,600.	39 YRS	10,385.
04/23	274,789.	39 YRS	4,991.
05/23	56,274.	39 YRS	902.
06/23	144,880.	39 YRS	2,012.
07/23	88,550.	39 YRS	1,041.
08/23	538,450.	39 YRS	5,177.
09/23	75,272.	39 YRS	563.
10/23	142,806.	39 YRS	763.
11/23	12,299.	39 YRS	39.
12/23	197,704.	39 YRS	211.
TOTALS TO 4562, LN 19I	2,207,688.		29,903.

FORM 8916-A

TAX-EXEMPT INTEREST INCOME

STATEMENT 29

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE
INTEREST INCOME	192,122.	0.	-192,122.
TOTAL TO PART II, LINE 1	192,122.	0.	-192,122.

FORM 8916-A

OTHER INTEREST INCOME

STATEMENT 30

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INTEREST INCOME	3.	0.	0.	3.
TOTAL TO PART II, LINE 5	3.	0.	0.	3.

THE YORK WATER COMPANY

23-1242500

FORM 8916-A

OTHER INTEREST EXPENSE

STATEMENT 31

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INTEREST EXPENSE FROM TRADE OR BUSINESS	2,725,131.	0.	0.	2,725,131.
TOTAL TO PART III, LINE 4	2,725,131.	0.	0.	2,725,131.

Form **1120**

For calendar year 2022 or tax year beginning _____, ending _____

U.S. Corporation Income Tax Return

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

EXTENSION GRANTED TO 10/16/23

2022

Go to www.irs.gov/Form1120 for instructions and the latest information.

- A Check if:**
- 1a Consolidated return (attach Form 851)
 - b Life/nonlife consolidated return
 - 2 Personal holding co. (attach Sch. PH)
 - 3 Personal service corp. (see instructions)
 - 4 Schedule M-3 attached

TYPE OR PRINT

Name
THE YORK WATER COMPANY

Number, street, and room or suite no. If a P.O. box, see instructions.
130 EAST MARKET STREET

City or town, state or province, country, and ZIP or foreign postal code
YORK, PA 17401

B Employer identification number
23-1242500

C Date incorporated
02/08/1816

D Total assets (see instructions)
\$ 510,595,231.

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a Gross receipts or sales	1a	59,578,142.	
	b Returns and allowances	1b		
	c Balance. Subtract line 1b from line 1a	1c		59,578,142.
	2 Cost of goods sold (attach Form 1125-A)	2		
	3 Gross profit. Subtract line 2 from line 1c	3		59,578,142.
	4 Dividends and inclusions (Schedule C, line 23)	4		18,371.
	5 Interest	5		
	6 Gross rents	6		504,367.
	7 Gross royalties	7		
	8 Capital gain net income (attach Schedule D (Form 1120))	8		
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9		
10 Other income (attach statement)	10			
11 Total income. Add lines 3 through 10	11		60,100,880.	

Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (attach Form 1125-E)	12	1,643,784.	
	13 Salaries and wages (less employment credits)	13	6,306,669.	
	14 Repairs and maintenance	14	20,442,472.	
	15 Bad debts	15	431,852.	
	16 Rents	16	51,641.	
	17 Taxes and licenses	17	SEE STATEMENT 2	
	18 Interest (see instructions)	18	3,447,499.	
	19 Charitable contributions	19	SEE STATEMENT 3 AND SEE STATEMENT 4	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20	9,650,361.	
	21 Depletion	21		
	22 Advertising	22		
	23 Pension, profit-sharing, etc., plans	23	2,844,799.	
	24 Employee benefit programs	24	1,186,781.	
	25 Reserved for future use	25		
	26 Other deductions (attach statement)	26	SEE STATEMENT 5	
	27 Total deductions. Add lines 12 through 26	27		62,835,911.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28		-2,735,031.
	29a Net operating loss deduction (see instructions)	29a		
b Special deductions (Schedule C, line 24)	29b	9,186.		
c Add lines 29a and 29b	29c		9,186.	

Tax, Refundable Credits, and Payments	30 Taxable income. Subtract line 29c from line 28. See instructions	30	-2,744,217.
	31 Total tax (Schedule J, Part I, line 11)	31	0.
	32 Reserved for future use	32	
	33 Total payments and credits (Schedule J, Part III, line 23)	33	731,193.
	34 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34	
	35 Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed	35	0.
	36 Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid	36	731,193.
37 Enter amount from line 36 you want: Credited to 2023 estimated tax 731,193. Refunded	37		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ **CFO & TREASURER**

May the IRS discuss this return with the preparer shown below? Yes No

Paid Print/Type preparer's name **JASON C. BARNES, CPA** Preparer's signature _____ Date **08/23/23** Check if self-employed PTIN **P00583708**

Preparer Firm's name **BAKER TILLY US, LLP** Firm's EIN **39-0859910**

Use Only Firm's address **1650 MARKET STREET, SUITE 4500 PHILADELPHIA, PA 19103-7341** Phone no. **215.972.0701**

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) STMT 7	18,371.	50	9,186.
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations		See Instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Subtotal. Add lines 1 through 8	18,371.	See Instructions	9,186.
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15 Reserved for future use			
16a Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17 Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18 Gross-up for foreign taxes deemed paid			
19 IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20 Other dividends			
21 Deduction for dividends paid on certain preferred stock of public utilities			
22 Section 250 deduction (attach Form 8993)			
23 Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	18,371.		
24 Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			9,186.

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. See instructions		2	0.
3	Base erosion minimum tax amount (attach Form 8991)		3	
4	Add lines 2 and 3		4	0.
5a	Foreign tax credit (attach Form 1118)	5a		
b	Credit from Form 8834 (see instructions)	5b		
c	General business credit (attach Form 3800)	5c		
d	Credit for prior year minimum tax (attach Form 8827)	5d		
e	Bond credits from Form 8912	5e		
6	Total credits. Add lines 5a through 5e		6	
7	Subtract line 6 from line 4		7	0.
8	Personal holding company tax (attach Schedule PH (Form 1120))		8	
9a	Recapture of investment credit (attach Form 4255)	9a		
b	Recapture of low-income housing credit (attach Form 8611)	9b		
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c		
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d		
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e		
f	Interest/tax due under Section 453A(c) and/or Section 453(l)	9f		
g	Other (see instructions - attach statement)	9g		
10	Total. Add lines 9a through 9g		10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31		11	0.

Part II - Reserved For Future Use

12	Reserved for future use		12	
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Part III - Payments and Refundable Credits

13	2021 overpayment credited to 2022		13	731,193.
14	2022 estimated tax payments		14	
15	2022 refund applied for on Form 4466		15	()
16	Combine lines 13, 14, and 15		16	731,193.
17	Tax deposited with Form 7004		17	
18	Withholding (see instructions)		18	
19	Total payments. Add lines 16, 17, and 18		19	731,193.
20	Refundable credits from:			
a	Form 2439	20a		
b	Form 4136	20b		
c	Reserved for future use	20c		
d	Other (attach statement - see instructions)	20d		
21	Total credits. Add lines 20a through 20d		21	
22	Reserved for future use		22	
23	Total payments and credits. Add lines 19 and 21. Enter here and on page 1, line 33		23	731,193.

Schedule K Other Information (see instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2 See the instructions and enter the:		
a Business activity code no. <u>221300</u>		
b Business activity <u>WATER UTILITY</u>		
c Product or service <u>WATER & WASTEWATER</u>		
3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? _____ If "Yes," enter name and EIN of the parent corporation _____		X
4 At the end of the tax year:		
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) _____		X
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) _____		X
5 At the end of the tax year, did the corporation:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions _____ If "Yes," complete (i) through (iv) below.		X

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions _____
If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 _____ If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions. See the instructions for Form 5452. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		X
7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? _____ For rules of attribution, see section 318. If "Yes," enter: (a) Percentage owned _____ and (b) Owner's country _____ (c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached _____		X
8 Check this box if the corporation issued publicly offered debt instruments with original issue discount _____ If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.	<input type="checkbox"/>	
9 Enter the amount of tax-exempt interest received or accrued during the tax year \$ <u>193,839.</u>		
10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____		
11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here _____ If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.	<input checked="" type="checkbox"/>	
12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) _____ \$ _____		

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year \$ _____		X
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		X
15a Did the corporation make any payments in 2022 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	X	
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions \$ _____		X
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3)) If "Yes," complete and attach Form 8991.		X
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 15 \$ _____		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		X
Percentage: By Vote		
By Value		

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		1,452.		1,302.
2a Trade notes and accounts receivable	8,272,607.		10,844,856.	
b Less allowance for bad debts	(855,000.)	7,417,607.	(855,000.)	9,989,856.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.) STMT 8		3,842,126.		4,243,018.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.) STMT 9		59,724.		59,724.
10a Buildings and other depreciable assets	483,312,974.		541,122,131.	
b Less accumulated depreciation	(99,686,668.)	383,626,306.	(109,221,688.)	431,900,443.
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Other assets (att. stmt.) STMT 10		63,906,150.		64,400,888.
15 Total assets		458,853,365.		510,595,231.
Liabilities and Shareholders' Equity				
16 Accounts payable		6,642,479.		10,765,328.
17 Mortgages, notes, bonds payable in less than 1 year		7,500,000.		0.
18 Other current liabilities (att. stmt.) STMT 11		5,944,039.		6,215,132.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		138,868,914.		139,465,019.
21 Other liabilities (att. stmt.) STMT 12		147,276,116.		146,966,735.
22 Capital stock: a Preferred stock				
b Common stock	88,229,701.	88,229,701.	134,220,514.	134,220,514.
23 Additional paid-in capital				
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		64,392,116.		72,962,503.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		458,853,365.		510,595,231.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$ _____	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): _____		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____		b Charitable contributions \$ _____	
b Charitable contributions \$ _____			
c Travel and entertainment ... \$ _____		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1 Balance at beginning of year	64,392,116.	5 Distributions: a Cash	11,009,789.
2 Net income (loss) per books	19,580,176.	b Stock	
3 Other increases (itemize): _____		c Property	
		6 Other decreases (itemize): _____	
		7 Add lines 5 and 6	11,009,789.
4 Add lines 1, 2, and 3	83,972,292.	8 Balance at end of year (line 4 less line 7)	72,962,503.

General Business Credit

Go to www.irs.gov/Form3800 for instructions and the latest information.
 You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

THE YORK WATER COMPANY

Identifying number
 23-1242500

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked		1	4,124.
2	Passive activity credits from line 2 of all Parts III with box B checked	2		
3	Enter the applicable passive activity credits allowed for 2022. See instructions		3	
4	Carryforward of general business credit to 2022. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach		4	
	Check this box if the carryforward was changed or revised from the original reported amount	<input type="checkbox"/>		
5	Carryback of general business credit from 2023. Enter the amount from line 2 of Part III with box D checked		5	
6	Add lines 1, 3, 4, and 5		6	4,124.

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return 		7	0.
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 		8	0.
9	Add lines 7 and 8		9	0.
10a	Foreign tax credit	10a		
b	Certain allowable credits (see instructions)	10b		
c	Add lines 10a and 10b		10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16		11	0.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12		0.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13		
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 	14		
15	Enter the greater of line 13 or line 14		15	
16	Subtract line 15 from line 11. If zero or less, enter -0-		16	
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.		17	

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked 23		
24	Enter the applicable passive activity credit allowed for 2022. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	0.
28	Add lines 17 and 26	28	0.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	0.
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked 32		
33	Enter the applicable passive activity credits allowed for 2022. See instructions	33	
34	Carryforward of business credit to 2022. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	34	
35	Carryback of business credit from 2023. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	0.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	0.

THE YORK WATER COMPANY

Identifying number

23-1242500

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)	1a	4,124.
b Advanced manufacturing production (Form 7207)	1b	
c Increasing research activities (Form 6765)	1c	
d Low-income housing (carryforward only) (see instructions)	1d	
e Disabled access (Form 8826)*	1e	
f Renewable electricity production (Form 8835)	1f	
g Indian employment (Form 8845)	1g	
h Orphan drug (Form 8820)	1h	
i New markets (Form 8874)	1i	
j Small employer pension plan startup costs and auto-enrollment (Form 8881)	1j	
k Employer-provided child care facilities and services (Form 8882)*	1k	
l Biodiesel, renewable diesel, or sustainable aviation fuel (attach Form 8864)	1l	
m Low sulfur diesel fuel production (Form 8896)	1m	
n Distilled spirits (Form 8906)	1n	
o Nonconventional source fuel (carryforward only)	1o	
p Energy efficient home (Form 8908)	1p	
q Energy efficient appliance (carryforward only)	1q	
r Alternative motor vehicle (Form 8910)	1r	
s Alternative fuel vehicle refueling property (Form 8911)	1s	
t Enhanced oil recovery credit (Form 8830)	1t	
u Mine rescue team training (Form 8923)	1u	
v Agricultural chemicals security (carryforward only)	1v	
w Employer differential wage payments (Form 8932)	1w	
x Carbon oxide sequestration (Form 8933)	1x	
y Qualified plug-in electric drive motor vehicle (Form 8936)	1y	
z Qualified plug-in electric vehicle (carryforward only)	1z	
aa Employee retention (Form 5884-A)	1aa	
bb General credits from an electing large partnership (carryforward only)	1bb	
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)	1zz	
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I	2	4,124.
3 Enter the amount from Form 8844 here and on the applicable line of Part II	3	
4a Investment (Form 3468, Part III) (attach Form 3468)	4a	
b Work opportunity (Form 5884)	4b	
c Biofuel producer (Form 6478)	4c	
d Low-income housing (Form 8586)	4d	
e Renewable electricity production (Form 8835)	4e	
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)	4f	
g Qualified railroad track maintenance (Form 8900)	4g	
h Small employer health insurance premiums (Form 8941)	4h	
i Increasing research activities (Form 6765)	4i	
j Employer credit for paid family and medical leave (Form 8994)	4j	
z Other	4z	
5 Add lines 4a through 4z and enter here and on the applicable line of Part II	5	
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II	6	4,124.

* See instructions for limitation on this credit.

**SCHEDULE B
(Form 1120)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Additional Information for
Schedule M-3 Filers**

▶ **Attach to Form 1120.**

▶ **Go to www.irs.gov/Form1120 for the latest information.**

OMB No. 1545-0123

Name THE YORK WATER COMPANY	Employer identification number (EIN) 23-1242500
---------------------------------------	---

	Yes	No
1 Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
5 At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle"	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property	<input type="checkbox"/>	<input checked="" type="checkbox"/>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule B (Form 1120) (Rev. 12-2018)

SCHEDULE M-3
(Form 1120)
 (Rev. December 2019)
 Department of the Treasury
 Internal Revenue Service

**Net Income (Loss) Reconciliation for Corporations
 With Total Assets of \$10 Million or More**

OMB No. 1545-0123

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
--	--

Check applicable box(es): (1) Non-consolidated return (2) Consolidated return (Form 1120 only)
 (3) Mixed 1120/L/PC group (4) Dormant subsidiaries schedule attached

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

- Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

- Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?

- Yes.** Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2 a Enter the income statement period: Beginning 01/01/2022 Ending 12/31/2022

b Has the corporation's income statement been restated for the income statement period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

3 a Is any of the corporation's voting common stock publicly traded?

- Yes.**
 No. If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock Y O R W

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 9 8 7 1 8 4 1 0 8

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	19,580,176.
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5 a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6 a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7 a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c Net income (loss) of other includible entities (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach stmt.)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	19,580,176.

Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	510,595,231.	303,412,214.
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar inc inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation	18,371.			18,371.
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships		-84.		-84.
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	193,839.		-193,839.	
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach stmt.)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach stmt.) STMT 13	35,159.		-35,159.	
26 Total income (loss) items. Combine lines 1 through 25	247,369.	-84.	-228,998.	18,287.
27 Total expense/deduction items (from Part III, line 39)	-29,346,081.	-22,236,936.	150,811.	-51,432,206.
28 Other items with no differences STMT 14	48,678,888.			48,678,888.
29a Mixed groups, see instructions. All others, combine lines 26 through 28	19,580,176.	-22,237,020.	-78,187.	-2,735,031.
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	19,580,176.	-22,237,020.	-78,187.	-2,735,031.

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	11,077.		-11,077.	
2 U.S. deferred income tax expense	370,529.		-370,529.	
3 State and local current income tax expense				
4 State and local deferred income tax expense	-331,297.		331,297.	
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	3,447,499.			3,447,499.
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment STMT 16	10,242.		-3,231.	7,011.
12 Fines and penalties STMT 17	1,000.		-1,000.	
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	2,844,799.			2,844,799.
17 Other post-retirement benefits STMT 18		61,946.		61,946.
18 Deferred compensation STMT 19	-384,512.	694,784.	-62,369.	247,903.
19 Charitable contribution of cash and tangible property STMT 20	419,885.			419,885.
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward		-419,885.		-419,885.
22 Domestic production activities deduction (see instrs.)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs STMT 21	115,063.	-57,684.		57,379.
29 Reserved				
30 Depletion				
31 Depreciation	10,233,730.	-583,369.		9,650,361.
32 Bad debt expense STMT 22	431,852.			431,852.
33 Corporate owned life insurance premiums Purchase versus lease				
34 (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (att. stmt.)				
37 Sec. 162(r) - FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach stmt.) STMT 23	12,176,214.	22,541,144.	-33,902.	34,683,456.
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	29,346,081.	22,236,936.	-150,811.	51,432,206.

Form **3468**

Department of the Treasury
Internal Revenue Service
Name(s) shown on return

Investment Credit

Attach to your tax return.
Go to www.irs.gov/Form3468 for instructions and the latest information.

OMB No. 1545-0155

2022
Attachment
Sequence No. **174**

Identifying number

23-1242500

THE YORK WATER COMPANY

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, Qualifying Advanced Energy Project Credit, and Advanced Manufacturing Investment Credit

5 Qualifying advanced coal project credit (see instructions):				
a Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ x 20% (0.20)	5a			
b Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) ... \$ _____ x 15% (0.15)	5b			
c Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) ... \$ _____ x 30% (0.30)	5c			
d Total. Add lines 5a, 5b, and 5c			5d	
6 Qualifying gasification or advanced energy project credit (see instructions):				
a Qualified investment in property placed in service during the tax year (a) of advanced energy project property or (b) of qualified gasification property for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ x 30% (0.30)	6a			
b Qualified investment in property other than in 6a above placed in service during the tax year \$ _____ x 20% (0.20)	6b			
c Total. Add lines 6a and 6b			6c	
7 Advanced manufacturing investment credit (see instructions):				
Basis in qualified property as part of an advanced manufacturing facility, placed in service during the tax year and after 2022, the construction of which began after August 9, 2022 \$ _____ x 25% (0.25)			7	
8 Reserved for future use			8	
9 Enter the applicable unused investment credit from cooperatives (see instructions)			9	
10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a (see instructions if you entered an amount on line 7)			10	4,124.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form **3468** (2022)

Part III Rehabilitation Credit and Energy Credit

<p>11 Rehabilitation credit (see instructions for requirements that must be met):</p> <p>a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent <input type="checkbox"/></p> <p>b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____</p> <p>c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____</p> <p>d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:</p> <p>e Pre-1936 buildings under the transition rule (see instructions) \$ _____ x 10% (0.10)</p> <p>f Certified historic structures under the transition rule (see instructions) ... \$ _____ x 20% (0.20)</p> <p>g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ x 4% (0.04) Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.</p> <p>h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)</p> <p>i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)</p>			
	11e		
	11f		
	11g		
	11h		
	11i		
<p>12 Energy credit:</p> <p>a Basis of property using geothermal energy placed in service during the tax year. See instructions. \$ _____ x 30% (0.30)</p> <p>b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after 2005, the construction of which began before 2020 or after 2021 (see instructions) \$ _____ x 30% (0.30)</p> <p>c Basis of property using solar illumination or solar energy placed in service during the tax year, the construction of which began in 2020 or 2021 (see instructions) \$ _____ x 30% (0.30)</p> <p>d Reserved for future use</p> <p>Qualified fuel cell property (see instructions):</p> <p>e Basis of property placed in service during the tax year that was acquired after 2005 and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 and before October 4, 2008 \$ _____ x 30% (0.30)</p> <p>f Applicable kilowatt capacity of property on line 12e (see instructions) x \$1,000</p> <p>g Enter the smaller of line 12e or line 12f</p> <p>h Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, the construction of which began before 2020 or after 2021 ... \$ _____ x 30% (0.30)</p> <p>i Applicable kilowatt capacity of property on line 12h (see instructions) x \$3,000</p> <p>j Enter the smaller of line 12h or line 12i</p> <p>k Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021 \$ _____ x 30% (0.30)</p> <p>l Applicable kilowatt capacity of property on line 12k (see instructions) x \$3,000</p> <p>m Enter the smaller of line 12k or line 12l</p> <p>n Reserved for future use</p> <p>o Reserved for future use</p> <p>p Reserved for future use</p>			
	12a		
	12b		
	12c		
	12d		
	12e		
	12f		
	12g		
	12h		
	12i		
	12j		
	12k		
	12l		
	12m		
	12n		
	12o		
	12p		

Part III Rehabilitation Credit and Energy Credit (continued)

Qualified microturbine property (see instructions):				
q	Basis of property placed in service during the tax year that was acquired after 2005, the basis attributable to construction, reconstruction, or erection by the taxpayer after 2005 \$ _____ x 10% (0.10)	12q		
r	Kilowatt capacity of property on line 12q x \$200	12r		
s	Enter the smaller of line 12q or line 12r			12s
Combined heat and power system property (see instructions):				
Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.				
t	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10% \$ _____ x 10% (0.10)	12t		
u	If the electrical capacity of the property is measured in: <ul style="list-style-type: none"> • Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less. • Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less 	12u		
v	Multiply line 12t by line 12u			12v
Qualified small wind energy property (see instructions):				
w	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before 2009 \$ _____ x 30% (0.30)	12w		
x	Enter the smaller of line 12w or \$4,000			12x
y	Basis of property placed in service during the tax year that is attributable to periods after 2008, the construction of which began before 2020 or after 2021 \$ _____ x 30% (0.30)			12y
z	Basis of property placed in service during the tax year, the construction of which began in 2020 or 2021 \$ _____ x 30% (0.30)			12z
aa	Reserved for future use			12aa
Waste energy recovery property				
bb	Basis of property placed in service during the tax year \$ _____ x 30% (0.30)			12bb
Geothermal heat pump systems (see instructions):				
cc	Basis of property placed in service during the tax year. See instructions. For property placed in service after 2022, multiply by 30% instead of 10% \$ _____ x 10% (0.10)			12cc
dd Qualified investment credit facility property (see instructions):				
	Basis of property placed in service during the tax year \$ _____ x 30% (0.30)			12dd
ee	Reserved for future use			12ee
ff	Reserved for future use			12ff
gg	Reserved for future use			12gg
hh	Other energy credits and special adjustments (see instructions)			12hh
13	Enter the applicable unused investment credit from cooperatives (see instructions)			13
14	Combine lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12bb, 12cc, 12dd, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a			14

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property) OTHER

OMB No. 1545-0172

2022

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment
Sequence No. 179

Name(s) shown on return THE YORK WATER COMPANY	Business or activity to which this form relates OTHER DEPRECIATION	Identifying number 23-1242500
--	--	---

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,080,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,700,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,804,283.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2022	17	7,370,039.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/>		

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		597,522.	3 YRS	S/L	SL	18,955.
b 5-year property		865,209.	5 YRS	HY	200DB	173,042.
c 7-year property		267,337.	7 YRS	HY	200DB	38,191.
d 10-year property		4,081.	10 YRS	HY	200DB	408.
e 15-year property		371,430.	15 YRS	HY	150DB	18,571.
f 20-year property						
g 25-year property		9,551,452.	25 yrs.	HY	S/L	191,029.
h Residential rental property	02 /22	5,375.	27.5 yrs.	MM	S/L	171.
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	SEE STATEMENT 25		39 yrs.	MM	S/L	35,672.
	/			MM	S/L	

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	9,650,361.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No										
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2022 tax year:					
43 Amortization of costs that began before your 2022 tax year					43 57,379.
44 Total. Add amounts in column (f). See the instructions for where to report					44 57,379.

Form **8594**
(Rev. November 2021)

Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

▶ Attach to your income tax return.

▶ Go to www.irs.gov/form8594 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **169**

Name as shown on return
THE YORK WATER COMPANY

Identifying number as shown on return
23-1242500

Check the box that identifies you:

Purchaser Seller

Part I General Information

1 Name of other party to the transaction
COUNTRY VIEW MANOR COMMUNITY, LLC

Other party's identifying number
84-2342473

Address (number, street, and room or suite no.)

1045 LAKE ROAD

City or town, state, and ZIP code

SPRING GROVE, PA 17362

2 Date of sale
08/11/22

3 Total sales price (consideration)
46,952.

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 46,952.	\$ 46,952.
Class VI and VII	\$	\$
Total	\$ 46,952.	\$ 46,952.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Form **8594**
(Rev. November 2021)

Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

▶ Attach to your income tax return.

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OMB No. 1545-0074

Attachment
Sequence No. **169**

Name as shown on return
THE YORK WATER COMPANY

Identifying number as shown on return
23-1242500

Check the box that identifies you:

Purchaser Seller

Part I General Information

1 Name of other party to the transaction
LETTERKENNY INDUSTRIAL DEVELOPMENT AUTHORITY

Other party's identifying number
23-2913620

Address (number, street, and room or suite no.)

4759 INNOVATION WAY

City or town, state, and ZIP code

CHAMBERSBURG, PA 17201

2 Date of sale
08/25/22

3 Total sales price (consideration)
2,817,514.

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 2,817,514.	\$ 2,817,514.
Class VI and VII	\$	\$
Total	\$ 2,817,514.	\$ 2,817,514.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Form **8594**
(Rev. November 2021)

Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

▶ Attach to your income tax return.

▶ Go to www.irs.gov/form8594 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **169**

Name as shown on return
THE YORK WATER COMPANY

Identifying number as shown on return
23-1242500

Check the box that identifies you:

Purchaser Seller

Part I General Information

1 Name of other party to the transaction
R.T. BARCLAY, INC. D/B/A ALBRIGHT TRAILER PARK

Other party's identifying number
23-2107633

Address (number, street, and room or suite no.)

14971 MOUNT OLIVET ROAD

City or town, state, and ZIP code

STEWARTSTOWN, PA 17363

2 Date of sale
10/28/22

3 Total sales price (consideration)
10,262.

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 10,262.	\$ 10,262.
Class VI and VII	\$	\$
Total	\$ 10,262.	\$ 10,262.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Form **8594**
(Rev. November 2021)

Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

▶ Attach to your income tax return.

▶ Go to www.irs.gov/form8594 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **169**

Name as shown on return THE YORK WATER COMPANY	Identifying number as shown on return 23-1242500
--	--

Check the box that identifies you:

Purchaser Seller

Part I General Information

1 Name of other party to the transaction CLYDE A. SCOTT D/B/A SCOTT WATER COMPANY	Other party's identifying number 210-24-9602
---	--

Address (number, street, and room or suite no.)

2915 JOHNSON DRIVE

City or town, state, and ZIP code

CHAMBERSBURG, PA 17201

2 Date of sale 11/17/22	3 Total sales price (consideration) 31,803.
-----------------------------------	---

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 31,803.	\$ 31,803.
Class VI and VII	\$	\$
Total	\$ 31,803.	\$ 31,803.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Form **8594**
(Rev. November 2021)

Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

▶ Attach to your income tax return.

▶ Go to www.irs.gov/form8594 for instructions and the latest information.

OMB No. 1545-0074

Attachment
Sequence No. **169**

Name as shown on return
THE YORK WATER COMPANY

Identifying number as shown on return
23-1242500

Check the box that identifies you:
 Purchaser Seller

Part I General Information

1 Name of other party to the transaction
SYC WWTP, L.P.

Other party's identifying number
27-3425408

Address (number, street, and room or suite no.)
93 HILLSIDE DRIVE

City or town, state, and ZIP code
STEAMBOAT SPRINGS, CO 80487

2 Date of sale
12/01/22

3 Total sales price (consideration)
516,195.

Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 516,195.	\$ 516,195.
Class VI and VII	\$	\$
Total	\$ 516,195.	\$ 516,195.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No
If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Form **8916-A**
 (Rev. November 2019)
 Department of the Treasury
 Internal Revenue Service

Supplemental Attachment to Schedule M-3

OMB No. 1545-0123

▶ **Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.**
 ▶ **Go to www.irs.gov/Form1120 for the latest information.**

Name of common parent THE YORK WATER COMPANY	Employer identification number 23-1242500
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums ...				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions ...				

LHA **For Paperwork Reduction Act Notice, see instructions.**

Form **8916-A** (Rev. 11-2019)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income STMT 26	193,839.		-193,839.	
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	193,839.		-193,839.	

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense STMT 27	3,447,499.			3,447,499.
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	3,447,499.			3,447,499.

Form **8925**
 (Rev. September 2017)
 Department of the Treasury
 Internal Revenue Service (99)

Report of Employer-Owned Life Insurance Contracts

OMB No. 1545-2089

▶ **Attach to the policyholder's tax return. See instructions.**
 ▶ **Go to www.irs.gov/Form8925 for the latest information.**

Attachment
 Sequence No. **160**

Name(s) shown on return THE YORK WATER COMPANY	Identifying number 23-1242500
Name of policyholder, if different from above THE YORK WATER COMPANY	Identifying number, if different from above 23-1242500

Type of business
WATER UTILITY

1 Enter the number of employees the policyholder had at the end of the tax year	1	117.
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> for an exception	2	17.
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	7,636,188.
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

Election to Waive the Net Operating Loss Carryback Period

The York Water Company
130 East Market Street
York, PA 17401

Employer Identification Number: 23-1242500

For the Year Ending December 31, 2022

The York Water Company hereby elects, pursuant to Sec. 172(b)(3) of the Internal Revenue Code, to relinquish the entire carryback period with respect to the net operating loss incurred for the tax year ended December 31, 2022, and will have such loss available for carryforward only.

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

The York Water Company
130 East Market Street
York, PA 17401

Employer Identification Number: 23-1242500

For the Year Ending December 31, 2022

The York Water Company is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

THE YORK WATER COMPANY

23-1242500

FOOTNOTES

STATEMENT 1

INVESTMENT TAX CREDIT (FORM 3468)

QUALIFYING PROPERTY FOR THE INVESTMENT TAX CREDIT ON FORM 3468 REPRESENTS REFUNDS OF ADVANCES FOR CONSTRUCTION OF PROPERTY PLACED IN SERVICE PRIOR TO 1986. ACCORDINGLY, ITC IS BEING CLAIMED AT THE APPLICABLE RATES FOR THE YEARS IN WHICH THE PROPERTY WAS PLACED IN SERVICE.

THE YORK WATER COMPANY23-1242500

FORM 1120

TAXES AND LICENSES

STATEMENT 2

DESCRIPTIONAMOUNT

PAYROLL TAXES

634,580.

TAXES - OTHER

762,553.

TOTAL TO FORM 1120, LINE 17

1,397,133.

CURRENT YEAR CONTRIBUTIONSSTATEMENT 3DESCRIPTIONAMOUNT

CASH CHARITABLE CONTRIBUTIONS (50%)

419,885.

TOTAL CURRENT YEAR CONTRIBUTIONS

419,885.

THE YORK WATER COMPANY23-1242500

CONTRIBUTIONS

STATEMENT 4**CURRENT YEAR CONTRIBUTIONS:**

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 15% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 10% LIMIT	419,885

CONTRIBUTION SUBJECT TO LIMITATION:

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2017
 FOR TAX YEAR 2018
 FOR TAX YEAR 2019
 FOR TAX YEAR 2020
 FOR TAX YEAR 2021

79,002

TOTAL CARRYOVER

79,002

CURRENT YEAR CONTRIBUTIONS

419,885

TOTAL CONTRIBUTIONS AVAILABLE

498,887

TAXABLE INCOME LIMITATION AS ADJUSTED

0

EXCESS CONTRIBUTIONS

498,887

ALLOWABLE CONTRIBUTIONS DEDUCTION

0

TOTAL CONTRIBUTION DEDUCTION

0

THE YORK WATER COMPANY

23-1242500

FORM 1120

OTHER DEDUCTIONS

STATEMENT 5

DESCRIPTION	AMOUNT
AMORTIZATION	57,379.
CHEMICALS	1,085,190.
COMMUNICATION EXPENSES	189,753.
COMPUTER EXPENSE	212,529.
COST OF REMOVAL NET OF SALVAGE	4,054,862.
DEFERRED COMPENSATION EXPENSE	247,903.
DEFERRED RATE CASE EXPENSE	395,492.
DEFERRED SERVICE LINE EXPENSE	99,547.
DIRECTOR'S FEES	419,567.
DUES AND SUBSCRIPTIONS	4,329.
FUEL	21,826.
INSURANCE	1,171,527.
LODGING	3,780.
LOSSES AND DEDUCTIONS FROM PASSTHROUGH ENTITIES	84.
MAILINGS	403,458.
MEALS & ENTERTAINMENT	7,011.
MEMBERSHIP FEES	94,990.
MISCELLANEOUS EXPENSE	261,057.
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	61,946.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-797,572.
OFFICE SUPPLIES & EXPENSES	148,363.
OPERATION	2,777,492.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	12,062.
PROFESSIONAL SERVICES	483,599.
PURCHASED POWER	1,248,779.
REFUNDED CIAC AND ADVANCES	477,414.
REGISTRATION FEES	17,952.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	256,755.
TANK PAINTING EXPENSES	753,368.
TRANSPORTATION EXPENSE	471,190.
TRAVEL	5,112.
TRUSTEE AND BANK FEES	769,081.
UNIFORMS	17,095.
TOTAL TO FORM 1120, LINE 26	15,432,920.

LOSSES AND DEDUCTIONS FROM PASSTHROUGH ENTITIES STATEMENT 6

NAME AND ADDRESS	EMPLOYER ID	AMOUNT
KEYSTONE BENEFITS PARTNERS LLC 2555 KINGSTON ROAD SUITE 100 YORK, PA 17402	90-0346750	84.
TOTAL		84.

THE YORK WATER COMPANY

23-1242500

SCHEDULE C DOMESTIC DIVIDENDS SUBJECT TO 50% DEDUCTION STATEMENT 7

<u>DESCRIPTION</u>	<u>AMOUNT</u>
THE COLUMBIA WATER COMPANY	18,367.
CBL & ASSOCIATES PROPERTY, INC.	4.
TOTAL TO SCHEDULE C, LINE 1	18,371.

SCHEDULE L OTHER CURRENT ASSETS STATEMENT 8

<u>DESCRIPTION</u>	<u>BEGINNING OF TAX YEAR</u>	<u>END OF TAX YEAR</u>
INCOME TAX RECEIVABLE	893,537.	882,460.
MATERIALS AND SUPPLIES	1,916,727.	2,335,104.
PREPAID EXPENSES	1,031,862.	1,025,454.
TOTAL TO SCHEDULE L, LINE 6	3,842,126.	4,243,018.

SCHEDULE L OTHER INVESTMENTS STATEMENT 9

<u>DESCRIPTION</u>	<u>BEGINNING OF TAX YEAR</u>	<u>END OF TAX YEAR</u>
OTHER INVESTMENTS	59,724.	59,724.
TOTAL TO SCHEDULE L, LINE 9	59,724.	59,724.

SCHEDULE L OTHER ASSETS STATEMENT 10

<u>DESCRIPTION</u>	<u>BEGINNING OF TAX YEAR</u>	<u>END OF TAX YEAR</u>
DEFERRED REGULATORY ASSETS	45,280,146.	42,545,588.
NOTES RECEIVABLE	255,481.	255,481.
OTHER ASSETS	4,316,069.	4,510,138.
PREPAID PENSION COST	14,054,454.	17,089,681.
TOTAL TO SCHEDULE L, LINE 14	63,906,150.	64,400,888.

THE YORK WATER COMPANY

23-1242500

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 11
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED INTEREST	958,809.	964,588.
ACCRUED TAXES	192,868.	34,356.
DIVIDENDS PAYABLE	2,293,169.	2,627,965.
OTHER ACCRUED EXPENSES	1,822,651.	1,994,896.
OTHER DEFERRED CREDITS	606,539.	593,327.
PAYROLL TAXES AND BENEFITS WITHHELD	70,003.	0.
TOTAL TO SCHEDULE L, LINE 18	<u>5,944,039.</u>	<u>6,215,132.</u>

SCHEDULE L	OTHER LIABILITIES	STATEMENT 12
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CONTRIBUTIONS IN AID OF CONSTRUCTION	41,876,180.	42,301,259.
CUSTOMERS' ADVANCES FOR CONSTRUCTION	12,820,161.	14,911,166.
DEFERRED EMPLOYEE BENEFITS	4,529,689.	3,725,069.
DEFERRED INCOME TAXES	49,589,885.	47,900,884.
OTHER DEFERRED CREDITS	38,460,201.	38,128,357.
TOTAL TO SCHEDULE L, LINE 21	<u>147,276,116.</u>	<u>146,966,735.</u>

SCHEDULE M-3	OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES			STATEMENT 13
DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
INVESTMENT TAX CREDIT	35,159.		-35,159.	0.
TOTAL TO M-3, PART II, LINE 25	<u>35,159.</u>		<u>-35,159.</u>	<u>0.</u>

THE YORK WATER COMPANY

23-1242500

SCHEDULE M-3FINES AND PENALTIESSTATEMENT 17

<u>DESCRIPTION</u>	<u>EXPENSE PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>DEDUCTION PER TAX RETURN</u>
PENALTIES	1,000.		-1,000.	0.
TOTAL	1,000.		-1,000.	0.

SCHEDULE M-3OTHER POST-RETIREMENT BENEFITSSTATEMENT 18

<u>DESCRIPTION</u>	<u>EXPENSE PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>DEDUCTION PER TAX RETURN</u>
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	0.	61,946.	0.	61,946.
TOTAL	0.	61,946.	0.	61,946.

SCHEDULE M-3DEFERRED COMPENSATIONSTATEMENT 19

<u>DESCRIPTION</u>	<u>EXPENSE PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>DEDUCTION PER TAX RETURN</u>
DEFERRED COMPENSATION EXPENSE	-384,512.	694,784.	-62,369.	247,903.
TOTAL	-384,512.	694,784.	-62,369.	247,903.

THE YORK WATER COMPANY23-1242500

SCHEDULE M-3

CHARITABLE CONTRIBUTION OF CASH
AND TANGIBLE PROPERTY

STATEMENT 20

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
CASH CHARITABLE CONTRIBUTIONS (50%)	419,885.		0.	419,885.
TOTAL	419,885.		0.	419,885.

SCHEDULE M-3

OTHER AMORTIZATION OR
IMPAIRMENT WRITE-OFFS

STATEMENT 21

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
OTHER AMORTIZATION	115,063.	-57,684.	0.	57,379.
TOTAL	115,063.	-57,684.	0.	57,379.

SCHEDULE M-3

BAD DEBT EXPENSE

STATEMENT 22

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
BAD DEBT	431,852.		0.	431,852.
TOTAL	431,852.		0.	431,852.

THE YORK WATER COMPANY23-1242500SCHEDULE M-3 OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES STATEMENT 23

<u>DESCRIPTION</u>	<u>EXPENSE/ DEDUCTION PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>EXPENSE/ DEDUCTION PER TAX RETURN</u>
COST OF REMOVAL NET OF SALVAGE	0.	4,054,862.	0.	4,054,862.
DEFERRED RATE CASE EXPENSE	0.	395,492.	0.	395,492.
DEFERRED SERVICE LINE EXPENSE	0.	99,547.	0.	99,547.
EMPLOYEE BENEFIT PROGRAMS	1,197,576.		-10,795.	1,186,781.
NON-DEDUCTIBLE LOBBYING EXPENSES	23,107.		-23,107.	0.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	0.	12,062.	0.	12,062.
PROFESSIONAL SERVICES	462,909.	20,690.	0.	483,599.
REFUNDED CIAC AND ADVANCES	0.	477,414.	0.	477,414.
REPAIRS	3,344,361.	17,098,111.	0.	20,442,472.
SALARIES AND WAGES	6,350,026.	-43,357.	0.	6,306,669.
TANK PAINTING EXPENSES	0.	753,368.	0.	753,368.
TRANSPORTATION EXPENSE	798,235.	-327,045.	0.	471,190.
TOTAL TO M-3, PART III, LINE 38	12,176,214.	22,541,144.	-33,902.	34,683,456.

THE YORK WATER COMPANY

23-1242500

SCHEDULE M-3OTHER EXPENSE/DEDUCTION ITEMS
WITH NO DIFFERENCESSTATEMENT 24

<u>DESCRIPTION</u>	<u>EXPENSE/ DEDUCTION PER INCOME STATEMENT</u>	<u>EXPENSE/ DEDUCTION PER TAX RETURN</u>
CHEMICALS	1,085,190.	1,085,190.
COMMUNICATION EXPENSES	189,753.	189,753.
COMPUTER EXPENSE	212,529.	212,529.
DIRECTOR'S FEES	419,567.	419,567.
DUES AND SUBSCRIPTIONS	4,329.	4,329.
FUEL	21,826.	21,826.
INSURANCE	1,171,527.	1,171,527.
LODGING	3,780.	3,780.
MAILINGS	403,458.	403,458.
MEMBERSHIP FEES	94,990.	94,990.
MISCELLANEOUS EXPENSE	261,057.	261,057.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-797,572.	-797,572.
OFFICE SUPPLIES & EXPENSES	148,363.	148,363.
OFFICERS COMPENSATION	1,643,784.	1,643,784.
OPERATION	2,777,492.	2,777,492.
PAYROLL TAXES	634,580.	634,580.
PURCHASED POWER	1,248,779.	1,248,779.
REGISTRATION FEES	17,952.	17,952.
RENTS	51,641.	51,641.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	256,755.	256,755.
TAXES - OTHER	762,553.	762,553.
TRAVEL	5,112.	5,112.
TRUSTEE AND BANK FEES	769,081.	769,081.
UNIFORMS	17,095.	17,095.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	11,403,621.	11,403,621.

FORM 4562NONRESIDENTIAL REAL PROPERTYSTATEMENT 25

<u>(B) MONTH/YEAR IN SERVICE</u>	<u>(C) BASIS</u>	<u>(D) RECOVERY PERIOD</u>	<u>(G) DEPRECIATION DEDUCTION</u>
02/22	179,772.	39 YRS	4,033.
06/22	151,516.	39 YRS	2,104.
08/22	189,534.	39 YRS	1,822.
09/22	3,078,037.	39 YRS	23,020.
11/22	22,469.	39 YRS	72.
12/22	4,325,147.	39 YRS	4,621.
TOTALS TO 4562, LN 19I	7,946,475.		35,672.

THE YORK WATER COMPANY23-1242500FORM 8916-ATAX-EXEMPT INTEREST INCOMESTATEMENT 26

<u>DESCRIPTION</u>	<u>PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>
INTEREST INCOME	193,839.	0.	-193,839.
TOTAL TO PART II, LINE 1	193,839.	0.	-193,839.

FORM 8916-AOTHER INTEREST EXPENSESTATEMENT 27

<u>DESCRIPTION</u>	<u>PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>PER TAX RETURN</u>
INTEREST EXPENSE FROM TRADE OR BUSINESS	3,447,499.	0.	0.	3,447,499.
TOTAL TO PART III, LINE 4	3,447,499.	0.	0.	3,447,499.

EXTENSION GRANTED TO 10/17/22
U.S. Corporation Income Tax Return

OMB No. 1545-0123

Form **1120**

For calendar year 2021 or tax year beginning _____, ending _____

Department of the Treasury
 Internal Revenue Service

2021

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input checked="" type="checkbox"/>	TYPE OR PRINT	Name THE YORK WATER COMPANY Number, street, and room or suite no. If a P.O. box, see instructions. 130 EAST MARKET STREET City or town, state or province, country, and ZIP or foreign postal code YORK, PA 17401	B Employer identification number 23-1242500 C Date incorporated 02/08/1816 D Total assets (see instructions) \$ 458,853,365.
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			

Income	1a	Gross receipts or sales	54,580,617.		
	b	Returns and allowances			
	c	Balance. Subtract line 1b from line 1a		54,580,617.	
	2	Cost of goods sold (attach Form 1125-A)			
	3	Gross profit. Subtract line 2 from line 1c		54,580,617.	
	4	Dividends and inclusions (Schedule C, line 23)		17,602.	
	5	Interest	SEE STATEMENT 2	292.	
	6	Gross rents		559,995.	
	7	Gross royalties			
	8	Capital gain net income (attach Schedule D (Form 1120))			
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			
10	Other income (attach statement)				
11	Total income. Add lines 3 through 10			55,158,506.	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (attach Form 1125-E)		1,573,650.	
	13	Salaries and wages (less employment credits)		5,870,165.	
	14	Repairs and maintenance		14,536,190.	
	15	Bad debts		177,684.	
	16	Rents		34,563.	
	17	Taxes and licenses	SEE STATEMENT 3	1,312,915.	
	18	Interest (see instructions)		3,540,038.	
	19	Charitable contributions	SEE STATEMENT 4 AND SEE STATEMENT 5	284,824.	
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		8,507,879.	
	21	Depletion			
	22	Advertising			
	23	Pension, profit-sharing, etc., plans		2,954,540.	
	24	Employee benefit programs		1,298,904.	
	25	Reserved for future use			
	26	Other deductions (attach statement)	SEE STATEMENT 6	12,503,743.	
	27	Total deductions. Add lines 12 through 26			52,595,095.
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			2,563,411.
	29a	Net operating loss deduction (see instructions)			
b		Special deductions (Schedule C, line 24)	8,801.		
		c Add lines 29a and 29b		8,801.	
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28. See instructions		2,554,610.	
	31	Total tax (Schedule J, Part I, line 11)		534,679.	
	32	Reserved for future use			
	33	Total payments and credits (Schedule J, Part III, line 23)		1,270,517.	
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input checked="" type="checkbox"/>			
	35	Amount owed. If line 33 is smaller than the total of lines 31 and 34, enter amount owed		0.	
	36	Overpayment. If line 33 is larger than the total of lines 31 and 34, enter amount overpaid		735,838.	
37	Enter amount from line 36 you want: Credited to 2022 estimated tax ▶ 735,838. Refunded ▶				

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: _____ Date: _____ Title: **CFO & TREASURER**

May the IRS discuss this return with the preparer shown below? Yes No

Paid	Print/Type preparer's name ANTHONY H. ANDERSON, CPA	Preparer's signature	Date 09/15/22	Check if self-employed <input checked="" type="checkbox"/>	PTIN P00185695
Preparer	Firm's name ▶ BAKER TILLY US, LLP			Firm's EIN ▶ 39-0859910	
Use Only	Firm's address ▶ 1650 MARKET STREET, SUITE 4500 PHILADELPHIA, PA 19103-7341			Phone no. 215.972.0701	

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)	(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) STMT 7	17,602.	50	8,801.
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3 Dividends on certain debt-financed stock of domestic and foreign corporations		See Instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Subtotal. Add lines 1 through 8 STMT 8	17,602.	See Instructions	8,801.
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14 Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15 Reserved for future use			
16a Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c Other inclusions from CFCs under subpart F not included on line 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17 Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18 Gross-up for foreign taxes deemed paid			
19 IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20 Other dividends			
21 Deduction for dividends paid on certain preferred stock of public utilities			
22 Section 250 deduction (attach Form 8993)			
23 Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4	17,602.		
24 Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			8,801.

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. See instructions		536,468.
3	Base erosion minimum tax amount (attach Form 8991)		
4	Add lines 2 and 3		536,468.
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	1,789.
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	1,789.
7	Subtract line 6 from line 4	7	534,679.
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method-completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method-income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Interest/tax due under Section 453A(c) and/or Section 453(l)	9f	
g	Other (see instructions - attach statement)	9g	
10	Total. Add lines 9a through 9g	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	534,679.

Part II - Reserved For Future Use

12	Reserved for future use	12	
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Part III - Payments and Refundable Credits

13	2020 overpayment credited to 2021	13	559,676.
14	2021 estimated tax payments	14	710,841.
15	2021 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	1,270,517.
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	1,270,517.
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Reserved for future use	20c	
d	Other (attach statement - see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	
22	Reserved for future use	22	
23	Total payments and credits. Add lines 19 and 21. Enter here and on page 1, line 33	23	1,270,517.

Schedule K Other Information (see instructions)

1 Check accounting method: a Cash b Accrual c Other (specify) ▶ _____

2 See the instructions and enter the:

a Business activity code no. ▶ 221300

b Business activity ▶ WATER UTILITY

c Product or service ▶ WATER & WASTEWATER

3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? **X**
 If "Yes," enter name and EIN of the parent corporation ▶ _____

4 At the end of the tax year:

a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) **X**

b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) **X**

5 At the end of the tax year, did the corporation:

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions **X**
 If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 **X**
 If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.
 If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? **X**
 For rules of attribution, see section 318. If "Yes," enter:
 (a) Percentage owned ▶ _____ and (b) Owner's country ▶ _____
 (c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount
 If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ 164,052.

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here
 If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ▶ \$ _____

Schedule K Other Information (continued from page 4)

	Yes	No
13 Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ► \$ _____		X
14 Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		X
15a Did the corporation make any payments in 2021 that would require it to file Form(s) 1099?	X	
b If "Yes," did or will the corporation file required Form(s) 1099?	X	
16 During this tax year, did the corporation have an 80%-or-more change in ownership, including a change due to redemption of its own stock?		X
17 During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		X
18 Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		X
19 During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?	X	
20 Is the corporation operating on a cooperative basis?		X
21 During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions ► \$ _____		X
22 Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3)) If "Yes," complete and attach Form 8991.		X
23 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		X
24 Does the corporation satisfy one or more of the following? See instructions		X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense.		
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990.		
25 Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund?		X
If "Yes," enter amount from Form 8996, line 15 ► \$ _____		
26 Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties held directly or indirectly by the corporation, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the shareholders held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions		X
Percentage: By Vote		
By Value		

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash		5,001,602.		1,452.
2a Trade notes and accounts receivable	8,685,940.		8,272,607.	
b Less allowance for bad debts	(655,000.)	8,030,940.	(855,000.)	7,417,607.
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities				
6 Other current assets (att. stmt.) STMT 9		3,256,658.		3,842,126.
7 Loans to shareholders				
8 Mortgage and real estate loans				
9 Other investments (att. stmt.) STMT 10		59,724.		59,724.
10a Buildings and other depreciable assets	436,162,830.		483,312,974.	
b Less accumulated depreciation	(91,798,092.)	344,364,738.	(99,686,668.)	383,626,306.
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Other assets (att. stmt.) STMT 11		46,243,339.		63,906,150.
15 Total assets		406,957,001.		458,853,365.
Liabilities and Shareholders' Equity				
16 Accounts payable		6,469,552.		6,642,479.
17 Mortgages, notes, bonds payable in less than 1 year		0.		7,500,000.
18 Other current liabilities (att. stmt.) STMT 12		5,523,383.		5,944,039.
19 Loans from shareholders				
20 Mortgages, notes, bonds payable in 1 year or more		123,572,451.		138,868,914.
21 Other liabilities (att. stmt.) STMT 13		128,139,468.		147,276,116.
22 Capital stock: a Preferred stock				
b Common stock	85,935,349.	85,935,349.	88,229,701.	88,229,701.
23 Additional paid-in capital				
24 Retained earnings - Appropriated (attach statement)				
25 Retained earnings - Unappropriated		57,316,798.		64,392,116.
26 Adjustments to shareholders' equity (attach statement)				
27 Less cost of treasury stock		()		()
28 Total liabilities and shareholders' equity		406,957,001.		458,853,365.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books		7 Income recorded on books this year not included on this return (itemize):	
2 Federal income tax per books		Tax-exempt interest \$ _____	
3 Excess of capital losses over capital gains			
4 Income subject to tax not recorded on books this year (itemize): _____		8 Deductions on this return not charged against book income this year (itemize):	
5 Expenses recorded on books this year not deducted on this return (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____		b Charitable contributions \$ _____	
b Charitable contributions \$ _____			
c Travel and entertainment ... \$ _____		9 Add lines 7 and 8	
6 Add lines 1 through 5		10 Income (page 1, line 28) - line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1 Balance at beginning of year	57,316,798.	5 Distributions: a Cash	9,908,491.
2 Net income (loss) per books	16,983,809.	b Stock	
3 Other increases (itemize): _____		c Property	
		6 Other decreases (itemize): _____	
		7 Add lines 5 and 6	9,908,491.
4 Add lines 1, 2, and 3	74,300,607.	8 Balance at end of year (line 4 less line 7)	64,392,116.

General Business Credit

▶ Go to www.irs.gov/Form3800 for instructions and the latest information.
 ▶ You must attach all pages of Form 3800, pages 1, 2, and 3, to your tax return.

Identifying number
 23-1242500

THE YORK WATER COMPANY

Part I Current Year Credit for Credits Not Allowed Against Tentative Minimum Tax (TMT)
 (See instructions and complete Part(s) III before Parts I and II.)

1	General business credit from line 2 of all Parts III with box A checked	1	1,789.
2	Passive activity credits from line 2 of all Parts III with box B checked	2	
3	Enter the applicable passive activity credits allowed for 2021. See instructions	3	
4	Carryforward of general business credit to 2021. Enter the amount from line 2 of Part III with box C checked. See instructions for statement to attach	4	
Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>			
5	Carryback of general business credit from 2022. Enter the amount from line 2 of Part III with box D checked	5	
6	Add lines 1, 3, 4, and 5	6	1,789.

Part II Allowable Credit

7	Regular tax before credits: <ul style="list-style-type: none"> Individuals. Enter the sum of the amounts from Form 1040, 1040-SR, or 1040-NR, line 16, and Schedule 2 (Form 1040), line 2 Corporations. Enter the amount from Form 1120, Schedule J, Part I, line 2; or the applicable line of your return Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, plus any Form 8978 amount included on line 1d; or the amount from the applicable line of your return 	7	536,468.
8	Alternative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 11 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	8	0.
9	Add lines 7 and 8	9	536,468.
10a	Foreign tax credit	10a	
b	Certain allowable credits (see instructions)	10b	
c	Add lines 10a and 10b	10c	
11	Net income tax. Subtract line 10c from line 9. If zero, skip lines 12 through 15 and enter -0- on line 16	11	536,468.
12	Net regular tax. Subtract line 10c from line 7. If zero or less, enter -0-	12	536,468.
13	Enter 25% (0.25) of the excess, if any, of line 12 over \$25,000. See instructions	13	127,867.
14	Tentative minimum tax: <ul style="list-style-type: none"> Individuals. Enter the amount from Form 6251, line 9 Corporations. Enter -0- Estates and trusts. Enter the amount from Schedule I (Form 1041), line 52 	14	
15	Enter the greater of line 13 or line 14	15	127,867.
16	Subtract line 15 from line 11. If zero or less, enter -0-	16	408,601.
17	Enter the smaller of line 6 or line 16 C corporations: See the line 17 instructions if there has been an ownership change, acquisition, or reorganization.	17	1,789.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Part II Allowable Credit (continued)

Note: If you are not required to report any amounts on line 22 or 24 below, skip lines 18 through 25 and enter -0- on line 26.

18	Multiply line 14 by 75% (0.75). See instructions	18	
19	Enter the greater of line 13 or line 18	19	
20	Subtract line 19 from line 11. If zero or less, enter -0-	20	
21	Subtract line 17 from line 20. If zero or less, enter -0-	21	
22	Combine the amounts from line 3 of all Parts III with box A, C, or D checked	22	
23	Passive activity credit from line 3 of all Parts III with box B checked	23	
24	Enter the applicable passive activity credit allowed for 2021. See instructions	24	
25	Add lines 22 and 24	25	
26	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 21 or line 25	26	
27	Subtract line 13 from line 11. If zero or less, enter -0-	27	408,601.
28	Add lines 17 and 26	28	1,789.
29	Subtract line 28 from line 27. If zero or less, enter -0-	29	406,812.
30	Enter the general business credit from line 5 of all Parts III with box A checked	30	
31	Reserved	31	
32	Passive activity credits from line 5 of all Parts III with box B checked	32	
33	Enter the applicable passive activity credits allowed for 2021. See instructions	33	
34	Carryforward of business credit to 2021. Enter the amount from line 5 of Part III with box C checked and line 6 of Part III with box G checked. See instructions for statement to attach Check this box if the carryforward was changed or revised from the original reported amount <input type="checkbox"/>	34	
35	Carryback of business credit from 2022. Enter the amount from line 5 of Part III with box D checked. See instructions	35	
36	Add lines 30, 33, 34, and 35	36	
37	Enter the smaller of line 29 or line 36	37	0.
38	Credit allowed for the current year. Add lines 28 and 37. Report the amount from line 38 (if smaller than the sum of Part I, line 6, and Part II, lines 25 and 36, see instructions) as indicated below or on the applicable line of your return. <ul style="list-style-type: none"> • Individuals. Schedule 3 (Form 1040), line 6 • Corporations. Form 1120, Schedule J, Part I, line 5c • Estates and trusts. Form 1041, Schedule G, line 2b 	38	1,789.

Name(s) shown on return

Identifying number

THE YORK WATER COMPANY

23-1242500

Part III General Business Credits or Eligible Small Business Credits (see instructions)

Complete a separate Part III for each box checked below. See instructions.

- A General Business Credit From a Non-Passive Activity
- B General Business Credit From a Passive Activity
- C General Business Credit Carryforwards
- D General Business Credit Carrybacks
- E Reserved
- F Reserved
- G Eligible Small Business Credit Carryforwards
- H Reserved

I If you are filing more than one Part III with box A or B checked, complete and attach first an additional Part III combining amounts from all Parts III with box A or B checked. Check here if this is the consolidated Part III

(a) Description of credit	(b) Enter EIN if claiming the credit from a pass-through entity.	(c) Enter the appropriate amount.
Note: On any line where the credit is from more than one source, a separate Part III is needed for each pass-through entity.		
1a Investment (Form 3468, Part II only) (attach Form 3468)		1,789.
b Reserved		
c Increasing research activities (Form 6765)		
d Low-income housing (carryforward only) (see instructions)		
e Disabled access (Form 8826)*		
f Renewable electricity, refined coal, and Indian coal production (Form 8835)		
g Indian employment (Form 8845)		
h Orphan drug (Form 8820)		
i New markets (Form 8874)		
j Small employer pension plan startup costs and auto-enrollment (Form 8881)		
k Employer-provided child care facilities and services (Form 8882)*		
l Biodiesel and renewable diesel fuels (attach Form 8864)		
m Low sulfur diesel fuel production (Form 8896)		
n Distilled spirits (Form 8906)		
o Nonconventional source fuel (carryforward only)		
p Energy efficient home (Form 8908)		
q Energy efficient appliance (carryforward only)		
r Alternative motor vehicle (Form 8910)		
s Alternative fuel vehicle refueling property (Form 8911)		
t Enhanced oil recovery credit		
u Mine rescue team training (Form 8923)		
v Agricultural chemicals security (carryforward only)		
w Employer differential wage payments (Form 8932)		
x Carbon oxide sequestration (Form 8933)		
y Qualified plug-in electric drive motor vehicle (Form 8936)		
z Qualified plug-in electric vehicle (carryforward only)		
aa Employee retention (Form 5884-A)		
bb General credits from an electing large partnership (carryforward only)		
zz Other. Oil and gas production from marginal wells (Form 8904) and certain other credits (see instructions)		
2 Add lines 1a through 1zz and enter here and on the applicable line of Part I		1,789.
3 Enter the amount from Form 8844 here and on the applicable line of Part II		
4a Investment (Form 3468, Part III) (attach Form 3468)		
b Work opportunity (Form 5884)		
c Biofuel producer (Form 6478)		
d Low-income housing (Form 8586)		
e Renewable electricity, refined coal, and Indian coal production (Form 8835)		
f Employer social security and Medicare taxes paid on certain employee tips (Form 8846)		
g Qualified railroad track maintenance (Form 8900)		
h Small employer health insurance premiums (Form 8941)		
i Increasing research activities (Form 6765)		
j Employer credit for paid family and medical leave (Form 8994)		
z Other		
5 Add lines 4a through 4z and enter here and on the applicable line of Part II		
6 Add lines 2, 3, and 5 and enter here and on the applicable line of Part II		1,789.

* See instructions for limitation on this credit.

**SCHEDULE B
(Form 1120)**

(Rev. December 2018)
Department of the Treasury
Internal Revenue Service

**Additional Information for
Schedule M-3 Filers**

▶ Attach to Form 1120.

▶ Go to www.irs.gov/Form1120 for the latest information.

OMB No. 1545-0123

Name THE YORK WATER COMPANY	Employer identification number (EIN) 23-1242500
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	Yes	No
1 Does any amount reported on Schedule M-3 (Form 1120), Part II, line 9 or 10, column (d), reflect allocations to this corporation from a partnership of income, gain, loss, deduction, or credit that are disproportionate to this corporation's capital contribution to the partnership or its ratio for sharing other items of the partnership?		X
2 At any time during the tax year, did the corporation sell, exchange, or transfer any interest in an intangible asset to a related person as defined in section 267(b)?		X
3 At any time during the tax year, did the corporation acquire any interest in an intangible asset from a related person as defined in section 267(b)?		X
4a During the tax year, did the corporation enter into a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations?		X
b At any time during the tax year, was the corporation a participant in a cost-sharing arrangement with any related foreign party on whose behalf the corporation did not file Form 5471?		X
5 At any time during the tax year, did the corporation make any change in accounting principle for financial accounting purposes? See instructions for the definition of "change in accounting principle"		X
6 At any time during the tax year, did the corporation make any change in a method of accounting for U.S. income tax purposes?		X
7 At any time during the tax year, did the corporation own any voluntary employees' beneficiary association (VEBA) trusts that were used to hold funds designated for employee benefits?		X
8 At any time during the tax year, did the corporation use an allocation method for indirect costs capitalized to self-constructed assets that varied from its financial method of accounting?		X
9 At any time during the tax year, did the corporation treat for tax purposes indirect costs, as defined in Regulations sections 1.263A-1(e)(3)(ii)(F), (G), and (H), as mixed-service costs, as defined in Regulations section 1.263A-1(e)(4)(ii)(C)?		X
10 Did the corporation, under section 118 or 362(c) and the related regulations, take a return filing position characterizing any amount as a contribution to the capital of the corporation during the tax year by any nonshareholders? Amounts so characterized may include, without limitation, incentives, inducements, money, and property		X

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule B (Form 1120) (Rev. 12-2018)

**SCHEDULE M-3
(Form 1120)**

(Rev. December 2019)

Department of the Treasury
Internal Revenue Service

**Net Income (Loss) Reconciliation for Corporations
With Total Assets of \$10 Million or More**

OMB No. 1545-0123

▶ Attach to Form 1120 or 1120-C.

▶ Go to www.irs.gov/Form1120 for instructions and the latest information.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY	Employer identification number 23-1242500
Check applicable box(es): (1) <input checked="" type="checkbox"/> Non-consolidated return (2) <input type="checkbox"/> Consolidated return (Form 1120 only) (3) <input type="checkbox"/> Mixed 1120/L/PC group (4) <input type="checkbox"/> Dormant subsidiaries schedule attached	

Part I Financial Information and Net Income (Loss) Reconciliation (see instructions)

1 a Did the corporation file SEC Form 10-K for its income statement period ending with or within this tax year?

- Yes.** Skip lines 1b and 1c and complete lines 2a through 11 with respect to that SEC Form 10-K.
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

b Did the corporation prepare a certified audited non-tax-basis income statement for that period?

- Yes.** Skip line 1c and complete lines 2a through 11 with respect to that income statement.
 No. Go to line 1c.

c Did the corporation prepare a non-tax-basis income statement for that period?

- Yes.** Complete lines 2a through 11 with respect to that income statement.
 No. Skip lines 2a through 3c and enter the corporation's net income (loss) per its books and records on line 4a.

2 a Enter the income statement period: Beginning 01/01/2021 Ending 12/31/2021

b Has the corporation's income statement been restated for the income statement period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

c Has the corporation's income statement been restated for any of the five income statement periods immediately preceding the period on line 2a?

- Yes.** (If "Yes," attach an explanation and the amount of each item restated.)
 No.

3 a Is any of the corporation's voting common stock publicly traded?

- Yes.**
 No. If "No," go to line 4a.

b Enter the symbol of the corporation's primary U.S. publicly traded voting common stock Y O R W

c Enter the nine-digit CUSIP number of the corporation's primary publicly traded voting common stock 9 8 7 1 8 4 1 0 8

4 a Worldwide consolidated net income (loss) from income statement source identified in Part I, line 1	4a	16,983,809.
b Indicate accounting standard used for line 4a (see instructions): (1) <input checked="" type="checkbox"/> GAAP (2) <input type="checkbox"/> IFRS (3) <input type="checkbox"/> Statutory (4) <input type="checkbox"/> Tax-basis (5) <input type="checkbox"/> Other (specify) _____		
5 a Net income from nonincludible foreign entities (attach statement)	5a	()
b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount)	5b	
6 a Net income from nonincludible U.S. entities (attach statement)	6a	()
b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount)	6b	
7 a Net income (loss) of other includible foreign disregarded entities (attach statement)	7a	
b Net income (loss) of other includible U.S. disregarded entities (attach statement)	7b	
c Net income (loss) of other includible entities (attach statement)	7c	
8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach stmt.)	8	
9 Adjustment to reconcile income statement period to tax year (attach statement)	9	
10 a Intercompany dividend adjustments to reconcile to line 11 (attach statement)	10a	
b Other statutory accounting adjustments to reconcile to line 11 (attach statement)	10b	
c Other adjustments to reconcile to amount on line 11 (attach statement)	10c	
11 Net income (loss) per income statement of includible corporations. Combine lines 4 through 10	11	16,983,809.

Note: Part I, line 11, must equal Part II, line 30, column (a), or Schedule M-1, line 1 (see instructions).

12 Enter the total amount (not just the corporation's share) of the assets and liabilities of all entities included or removed on the following lines.

	Total Assets	Total Liabilities
a Included on Part I, line 4	458,853,365.	306,231,548.
b Removed on Part I, line 5		
c Removed on Part I, line 6		
d Included on Part I, line 7		

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part II Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return (see instructions)

Income (Loss) Items (Attach statements for lines 1 through 12)	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1 Income (loss) from equity method foreign corporations				
2 Gross foreign dividends not previously taxed				
3 Subpart F, QEF, and similar inc inclusions				
4 Gross-up for foreign taxes deemed paid				
5 Gross foreign distributions previously taxed				
6 Income (loss) from equity method U.S. corporations				
7 U.S. dividends not eliminated in tax consolidation	17,602.			17,602.
8 Minority interest for includible corporations				
9 Income (loss) from U.S. partnerships				
10 Income (loss) from foreign partnerships				
11 Income (loss) from other pass-through entities				
12 Items relating to reportable transactions				
13 Interest income (see instructions)	164,344.		-164,052.	292.
14 Total accrual to cash adjustment				
15 Hedging transactions				
16 Mark-to-market income (loss)				
17 Cost of goods sold (see instructions)	()			()
18 Sale versus lease (for sellers and/or lessors)				
19 Section 481(a) adjustments				
20 Unearned/deferred revenue				
21 Income recognition from long-term contracts				
22 Original issue discount and other imputed interest				
23a Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities				
b Gross capital gains from Schedule D, excluding amounts from pass-through entities				
c Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
d Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses				
e Abandonment losses				
f Worthless stock losses (attach stmt.)				
g Other gain/loss on disposition of assets other than inventory				
24 Capital loss limitation and carryforward used				
25 Other income (loss) items with differences (attach stmt.) STMT 14	37,525.		-37,525.	
26 Total income (loss) items. Combine lines 1 through 25	219,471.		-201,577.	17,894.
27 Total expense/deduction items (from Part III, line 39)	-28,526,911.	-15,085,225.	866,404.	-42,745,732.
28 Other items with no differences STMT 15	45,291,249.			45,291,249.
29a Mixed groups, see instructions. All others, combine lines 26 through 28	16,983,809.	-15,085,225.	664,827.	2,563,411.
b PC insurance subgroup reconciliation totals				
c Life insurance subgroup reconciliation totals				
30 Reconciliation totals. Combine lines 29a through 29c	16,983,809.	-15,085,225.	664,827.	2,563,411.

Note: Line 30, column (a), must equal Part I, line 11, and column (d) must equal Form 1120, page 1, line 28.

Name of corporation (common parent, if consolidated return) THE YORK WATER COMPANY		Employer identification number 23-1242500
Check applicable box(es): (1) <input type="checkbox"/> Consolidated group (2) <input type="checkbox"/> Parent corp (3) <input type="checkbox"/> Consolidated eliminations (4) <input type="checkbox"/> Subsidiary corp (5) <input type="checkbox"/> Mixed 1120/L/PC group		
Check if a sub-consolidated: (6) <input type="checkbox"/> 1120 group (7) <input type="checkbox"/> 1120 eliminations		
Name of subsidiary (if consolidated return)		Employer identification number

Part III Reconciliation of Net Income (Loss) per Income Statement of Includible Corporations With Taxable Income per Return - Expense/Deduction Items (see instructions)

Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 U.S. current income tax expense	709,823.		-709,823.	
2 U.S. deferred income tax expense	310,977.		-310,977.	
3 State and local current income tax expense	99,842.	-93,014.		6,828.
4 State and local deferred income tax expense	-108,881.		108,881.	
5 Foreign current income tax expense (other than foreign withholding taxes)				
6 Foreign deferred income tax expense				
7 Foreign withholding taxes				
8 Interest expense (see instructions)	3,540,038.			3,540,038.
9 Stock option expense				
10 Other equity-based compensation				
11 Meals and entertainment STMT 17	9,614.		-1,286.	8,328.
12 Fines and penalties				
13 Judgments, damages, awards, and similar costs				
14 Parachute payments				
15 Compensation with section 162(m) limitation				
16 Pension and profit-sharing	2,954,540.			2,954,540.
17 Other post-retirement benefits STMT 18		13,002.		13,002.
18 Deferred compensation STMT 19	130,653.	-4,802.	82,354.	208,205.
19 Charitable contribution of cash and tangible property STMT 20	363,826.			363,826.
20 Charitable contribution of intangible property				
21 Charitable contribution limitation/carryforward		-79,002.		-79,002.
22 Domestic production activities deduction (see instrs.)				
23 Current year acquisition or reorganization investment banking fees				
24 Current year acquisition or reorganization legal and accounting fees				
25 Current year acquisition/reorganization other costs				
26 Amortization/impairment of goodwill				
27 Amortization of acquisition, reorganization, and start-up costs				
28 Other amortization or impairment write-offs	201,743.	-126,922.	-17,390.	57,431.
29 Reserved				
30 Depletion				
31 Depreciation	8,950,517.	-442,638.		8,507,879.
32 Bad debt expense STMT 21	377,684.	-200,000.		177,684.
33 Corporate owned life insurance premiums Purchase versus lease				
34 (for purchasers and/or lessees)				
35 Research and development costs				
36 Section 118 exclusion (att. stmt.)				
37 Sec. 162(r) - FDIC premiums paid by certain large financial institutions (see instructions)				
38 Other expense/deduction items with differences (attach stmt.) STMT 22	10,986,535.	16,018,601.	-18,163.	26,986,973.
39 Total expense/deduction items. Combine lines 1 through 38. Enter here and on Part II, line 27, reporting positive amounts as negative and negative amounts as positive	28,526,911.	15,085,225.	-866,404.	42,745,732.

Underpayment of Estimated Tax by Corporations

2021

▶ Attach to the corporation's tax return.

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

Name THE YORK WATER COMPANY	Employer identification number 23-1242500
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Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment			
1 Total tax (see instructions)		1	534,679.
2 a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a		
b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b		
c Credit for federal tax paid on fuels (see instructions)	2c		
d Total. Add lines 2a through 2c		2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty		3	534,679.
4 Enter the tax shown on the corporation's 2020 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5		4	1,929,818.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3		5	534,679.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

6 The corporation is using the adjusted seasonal installment method.

7 The corporation is using the annualized income installment method.

8 The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment					
		(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	04/15/2021	06/15/2021	09/15/2021	12/15/2021
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	133,670.	133,670.	133,669.	133,670.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11	559,676.	217,067.		493,774.
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12		426,006.	509,403.	375,734.
13 Add lines 11 and 12	13		643,073.	509,403.	869,508.
14 Add amounts on lines 16 and 17 of the preceding column	14				
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	559,676.	643,073.	509,403.	869,508.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16				
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17				
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18	426,006.	509,403.	375,734.	

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2021 and before 7/1/2021	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 3\% (0.03)}{365}$	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2021 and before 10/1/2021	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 3\% (0.03)}{365}$	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2021 and before 1/1/2022	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 3\% (0.03)}{365}$	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2021 and before 4/1/2022	27			
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 3\% (0.03)}{365}$	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2022 and before 7/1/2022	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2022 and before 10/1/2022	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2022 and before 1/1/2023	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2022 and before 3/16/2023	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38	\$		0.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

Schedule A Adjusted Seasonal Installment Method and Annualized Income Installment Method

See instructions.

Form 1120-S filers: For lines 1, 2, 3, and 21, "taxable income" refers to excess net passive income or the amount on which tax is imposed under section 1374(a), whichever applies.

Part I Adjusted Seasonal Installment Method

Caution: Use this method only if the base period percentage for any 6 consecutive months is at least 70%. See instructions.

		(a)	(b)	(c)	(d)
		First 3 months	First 5 months	First 8 months	First 11 months
1 Enter taxable income for the following periods.					
a Tax year beginning in 2018	1a				
b Tax year beginning in 2019	1b				
c Tax year beginning in 2020	1c				
2 Enter taxable income for each period for the tax year beginning in 2021. See the instructions for the treatment of extraordinary items	2				
3 Enter taxable income for the following periods.		First 4 months	First 6 months	First 9 months	Entire year
a Tax year beginning in 2018	3a				
b Tax year beginning in 2019	3b				
c Tax year beginning in 2020	3c				
4 Divide the amount in each column on line 1a by the amount in column (d) on line 3a	4				
5 Divide the amount in each column on line 1b by the amount in column (d) on line 3b	5				
6 Divide the amount in each column on line 1c by the amount in column (d) on line 3c	6				
7 Add lines 4 through 6	7				
8 Divide line 7 by 3.0	8				
9a Divide line 2 by line 8	9a				
b Extraordinary items (see instructions)	9b				
c Add lines 9a and 9b	9c				
10 Figure the tax on the amt on ln 9c using the instr for Form 1120, Sch J, line 2, or comparable line of corp's return ...	10				
11a Divide the amount in columns (a) through (c) on line 3a by the amount in column (d) on line 3a	11a				
b Divide the amount in columns (a) through (c) on line 3b by the amount in column (d) on line 3b	11b				
c Divide the amount in columns (a) through (c) on line 3c by the amount in column (d) on line 3c	11c				
12 Add lines 11a through 11c	12				
13 Divide line 12 by 3.0	13				
14 Multiply the amount in columns (a) through (c) of line 10 by columns (a) through (c) of line 13. In column (d), enter the amount from line 10, column (d)	14				
15 Enter any alternative minimum tax (trusts only) for each payment period. See instructions	15				
16 Enter any other taxes for each payment period. See instr.	16				
17 Add lines 14 through 16	17				
18 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	18				
19 Total tax after credits. Subtract line 18 from line 17. If zero or less, enter -0-	19				

Part II Annualized Income Installment Method

		(a)	(b)	(c)	(d)
		First <u>3</u> months	First <u>3</u> months	First <u>6</u> months	First <u>9</u> months
20 Annualization periods (see instructions)	20				
21 Enter taxable income for each annualization period. See instructions for the treatment of extraordinary items	21	2,023,067.	2,023,067.	2,451,741.	4,537,562.
22 Annualization amounts (see instructions)	22	4	4.0	2.000000	1.333330
23a Annualized taxable income. Multiply line 21 by line 22 ..	23a	8,092,268.	8,092,268.	4,903,482.	6,050,068.
b Extraordinary items (see instructions)	23b				
c Add lines 23a and 23b	23c	8,092,268.	8,092,268.	4,903,482.	6,050,068.
24 Figure the tax on the amount on line 23c using the instructions for Form 1120, Schedule J, line 2, or comparable line of corporation's return	24	1,699,376.	1,699,376.	1,029,731.	1,270,514.
25 Enter any alternative minimum tax (trusts only) for each payment period (see instructions)	25				
26 Enter any other taxes for each payment period. See instr.	26				
27 Total tax. Add lines 24 through 26	27	1,699,376.	1,699,376.	1,029,731.	1,270,514.
28 For each period, enter the same type of credits as allowed on Form 2220, lines 1 and 2c. See instructions	28				
29 Total tax after credits. Subtract line 28 from line 27. If zero or less, enter -0-	29	1,699,376.	1,699,376.	1,029,731.	1,270,514.
30 Applicable percentage	30	25%	50%	75%	100%
31 Multiply line 29 by line 30	31	424,844.	849,688.	772,298.	1,270,514.

Part III Required Installments

		1st installment	2nd installment	3rd installment	4th installment
Note: Complete lines 32 through 38 of one column before completing the next column.					
32 If only Part I or Part II is completed, enter the amount in each column from line 19 or line 31. If both parts are completed, enter the smaller of the amounts in each column from line 19 or line 31	32	424,844.	849,688.	772,298.	1,270,514.
33 Add the amounts in all preceding columns of line 38. See instructions	33		133,670.	267,340.	401,009.
34 Adjusted seasonal or annualized income installments. Subtract line 33 from line 32. If zero or less, enter -0- ..	34	424,844.	716,018.	504,958.	869,505.
35 Enter 25% (0.25) of line 5 on page 1 of Form 2220 in each column. Note: "Large corporations," see the instructions for line 10 for the amounts to enter	35	133,670.	133,670.	133,669.	133,670.
36 Subtract line 38 of the preceding column from line 37 of the preceding column	36				
37 Add lines 35 and 36	37	133,670.	133,670.	133,669.	133,670.
38 Required installments. Enter the smaller of line 34 or line 37 here and on page 1 of Form 2220, line 10. See instructions	38	133,670.	133,670.	133,669.	133,670.

Investment Credit

▶ **Attach to your tax return.**

▶ **Go to www.irs.gov/Form3468 for instructions and the latest information.**

Identifying number

23-1242500

THE YORK WATER COMPANY

Part I Information Regarding the Election To Treat the Lessee as the Purchaser of Investment Credit Property

If you are claiming the investment credit as a lessee based on a section 48(d) (as in effect on November 4, 1990) election, provide the following information. If you acquired more than one property as a lessee, attach a statement showing the information below.

- 1 Name of lessor _____
- 2 Address of lessor _____
- 3 Description of property _____
- 4 Amount for which you were treated as having acquired the property ▶ \$ _____

Part II Qualifying Advanced Coal Project Credit, Qualifying Gasification Project Credit, and Qualifying Advanced Energy Project Credit

<p>5 Qualifying advanced coal project credit (see instructions):</p> <p>a Qualified investment in integrated gasification combined cycle property placed in service during the tax year for projects described in section 48A(d)(3)(B)(i) \$ _____ x 20% (0.20) 5a </p> <p>b Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(ii) \$ _____ x 15% (0.15) 5b </p> <p>c Qualified investment in advanced coal-based generation technology property placed in service during the tax year for projects described in section 48A(d)(3)(B)(iii) \$ _____ x 30% (0.30) 5c </p> <p>d Total. Add lines 5a, 5b, and 5c 5d </p>		
<p>6 Qualifying gasification project credit (see instructions):</p> <p>a Qualified investment in qualified gasification property placed in service during the tax year for which credits were allocated or reallocated after October 3, 2008, and that includes equipment that separates and sequesters at least 75% of the project's carbon dioxide emissions \$ _____ x 30% (0.30) 6a </p> <p>b Qualified investment in property other than in a above placed in service during the tax year \$ _____ x 20% (0.20) 6b </p> <p>c Total. Add lines 6a and 6b 6c </p>		
<p>7 Qualifying advanced energy project credit (see instructions): Qualified investment in advanced energy project property placed in service during the tax year \$ _____ x 30% (0.30) 7 </p>		
<p>8 Reserved for future use 8 </p>		
<p>9 Enter the applicable unused investment credit from cooperatives (see instructions) 9 </p>		
<p>10 Add lines 5d, 6c, 7, and 9. Report this amount on Form 3800, Part III, line 1a 10 </p>		1,789.

LHA **For Paperwork Reduction Act Notice, see separate instructions.**

Part III Rehabilitation Credit and Energy Credit

<p>11 Rehabilitation credit (see instructions for requirements that must be met):</p> <p>a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. Note: This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent ▶ <input type="checkbox"/></p> <p>b Enter the dates on which the 24- or 60-month measuring period begins _____ and ends _____</p> <p>c Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) \$ _____</p> <p>d Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 11b above \$ _____ Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:</p> <p>e Pre-1936 buildings under the transition rule (see instructions) \$ _____ x 10% (0.10)</p> <p>f Certified historic structures under the transition rule (see instructions) ... \$ _____ x 20% (0.20)</p> <p>g Certified historic structures with expenditures paid or incurred after 2017 and not under the transition rule (see instructions) \$ _____ x 4% (0.04) Note: This credit is allowed for a 5-year period beginning in the tax year that the qualified rehabilitated building is placed in service. For properties identified on line 11f or 11g, complete lines 11h and 11i.</p> <p>h Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions)</p> <p>i Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions)</p>			
<p>12 Energy credit:</p> <p>a Basis of property using geothermal energy placed in service during the tax year (see instructions) \$ _____ x 10% (0.10)</p> <p>b Basis of property using solar illumination or solar energy placed in service during the tax year that is attributable to periods after December 31, 2005, and the construction of which began before 2020 (see instructions) \$ _____ x 30% (0.30)</p> <p>c Basis of property using solar illumination or solar energy placed in service during the tax year and the construction of which began after 2019 and before 2023 (see instructions) \$ _____ x 26% (0.26)</p> <p>d Reserved for future use Qualified fuel cell property (see instructions):</p> <p>e Basis of property placed in service during the tax year that was acquired after December 31, 2005, and before October 4, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005, and before October 4, 2008 \$ _____ x 30% (0.30)</p> <p>f Applicable kilowatt capacity of property on line 12e (see instructions) ▶ _____ x \$1,000</p> <p>g Enter the smaller of line 12e or line 12f</p> <p>h Basis of property placed in service during the tax year that is attributable to periods after October 3, 2008, and the construction of which began before 2020 \$ _____ x 30% (0.30)</p> <p>i Applicable kilowatt capacity of property on line 12h (see instructions) ▶ _____ x \$3,000</p> <p>j Enter the smaller of line 12h or line 12i</p> <p>k Basis of property placed in service during the tax year and the construction of which began after 2019 and before 2023 \$ _____ x 26% (0.26)</p> <p>l Applicable kilowatt capacity of property on line 12k (see instructions) ▶ _____ x \$3,000</p> <p>m Enter the smaller of line 12k or line 12l</p> <p>n Reserved for future use</p> <p>o Reserved for future use</p> <p>p Reserved for future use Qualified microturbine property (see instructions):</p> <p>q Basis of property placed in service during the tax year that was acquired after December 31, 2005, and the basis attributable to construction, reconstruction, or erection by the taxpayer after December 31, 2005 \$ _____ x 10% (0.10)</p> <p>r Kilowatt capacity of property on line 12q ▶ _____ x \$200</p> <p>s Enter the smaller of line 12q or line 12r</p>			

Part III Rehabilitation Credit and Energy Credit (continued)

Combined heat and power system property (see instructions):		
Caution: You can't claim this credit if the electrical capacity of the property is more than 50 megawatts or has a mechanical energy capacity of more than 67,000 horsepower or an equivalent combination of electrical and mechanical energy capabilities.		
t	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)	12t
u	If the electrical capacity of the property is measured in:	
	• Megawatts, divide 15 by the megawatt capacity. Enter 1.0 if the capacity is 15 megawatts or less.	
	• Horsepower, divide 20,000 by the horsepower. Enter 1.0 if the capacity is 20,000 horsepower or less	12u
v	Multiply line 12t by line 12u	12v
Qualified small wind energy property (see instructions):		
w	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and before January 1, 2009, and the basis attributable to the construction, reconstruction, or erection by the taxpayer after October 3, 2008, and before January 1, 2009 \$ _____ x 30% (0.30)	12w
x	Enter the smaller of line 12w or \$4,000	12x
y	Basis of property placed in service during the tax year that is attributable to periods after December 31, 2008, and the construction of which began before 2020 \$ _____ x 30% (0.30)	12y
z	Basis of property placed in service during the tax year and the construction of which began after 2019 and before 2023 \$ _____ x 26% (0.26)	12z
aa	Reserved for future use	12aa
Waste energy recovery property (see instructions):		
bb	Basis of property placed in service during the tax year and the construction of which began after 2020 and before 2023 \$ _____ x 26% (0.26)	12bb
Geothermal heat pump systems (see instructions):		
cc	Basis of property placed in service during the tax year that was acquired after October 3, 2008, and the basis attributable to construction, reconstruction, or erection by the taxpayer after October 3, 2008 \$ _____ x 10% (0.10)	12cc
Qualified investment credit facility property (see instructions):		
dd	Basis of property the construction of which began before 2022 (other than wind facility property and the construction of which began after 2016) placed in service during the tax year \$ _____ x 30% (0.30)	12dd
ee	Basis of wind facility property placed in service during the tax year and the construction of which began during 2017 \$ _____ x 24% (0.24)	12ee
ff	Basis of wind facility property placed in service during the tax year and the construction of which began during 2018 \$ _____ x 18% (0.18)	12ff
gg	Basis of wind facility property placed in service during the tax year and the construction of which began during 2019 \$ _____ x 12% (0.12)	12gg
hh	Basis of wind facility property placed in service during the tax year and the construction of which began during 2020 or 2021 \$ _____ x 18% (0.18)	12hh
13	Enter the applicable unused investment credit from cooperatives (see instructions)	13
14	Add lines 11e, 11f, 11g, 12a, 12b, 12c, 12g, 12j, 12m, 12s, 12v, 12x, 12y, 12z, 12aa, 12bb, 12cc, 12dd, 12ee, 12ff, 12gg, 12hh, and 13. Report this amount on Form 3800, Part III, line 4a	14

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property) OTHER

OMB No. 1545-0172

2021

Attachment
Sequence No. **179**

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return THE YORK WATER COMPANY	Business or activity to which this form relates OTHER DEPRECIATION	Identifying number 23-1242500
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Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,050,000.
2 Total cost of section 179 property placed in service (see instructions)	2	
3 Threshold cost of section 179 property before reduction in limitation	3	2,620,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,793,520.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2021	17	6,026,853.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	<input checked="" type="checkbox"/>	

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		1,039,015.	3 YRS	S/L	SL	67,842.
b 5-year property		721,845.	5 YRS	MQ	200DB	162,663.
c 7-year property		205,612.	7 YRS	MQ	200DB	18,624.
d 10-year property						
e 15-year property		123,817.	15 YRS	MQ	150DB	1,621.
f 20-year property						
g 25-year property		25,772,636.	25 yrs.	MQ	S/L	390,342.
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	SEE STATEMENT 24		39 yrs.	MM	S/L	46,414.
	/			MM	S/L	

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year	/		30 yrs.	MM	S/L	
d 40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	8,507,879.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No **24b** If "Yes," is the evidence written? Yes No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No										
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use?		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year:					
43 Amortization of costs that began before your 2021 tax year					43 57,431.
44 Total. Add amounts in column (f). See the instructions for where to report					44 57,431.

Asset Acquisition Statement
Under Section 1060

▶ Attach to your income tax return.

▶ Go to www.irs.gov/form8594 for instructions and the latest information.

Name as shown on return THE YORK WATER COMPANY	Identifying number as shown on return 23-1242500
--	--

Check the box that identifies you:
 Purchaser Seller

Part I General Information

1 Name of other party to the transaction WEST MANHEIM TOWNSHIP	Other party's identifying number 23-6000583
--	---

Address (number, street, and room or suite no.)
2412 BALTIMORE PIKE

City or town, state, and ZIP code
HANOVER, PA 17331

2 Date of sale 12/30/21	3 Total sales price (consideration) 11,991,335.
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Part II Original Statement of Assets Transferred

4 Assets	Aggregate fair market value (actual amount for Class I)	Allocation of sales price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV	\$	\$
Class V	\$ 11,991,335.	\$ 11,991,335.
Class VI and VII	\$	\$
Total	\$ 11,991,335.	\$ 11,991,335.

5 Did the purchaser and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? Yes No

If "Yes," are the aggregate fair market values (FMV) listed for each of asset Classes I, II, III, IV, V, VI, and VII the amounts agreed upon in your sales contract or in a separate written document? Yes No

6 In the purchase of the group of assets (or stock), did the purchaser also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? Yes No

If "Yes," attach a statement that specifies (a) the type of agreement and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See instructions.

Supplemental Attachment to Schedule M-3

OMB No. 1545-0123

▶ Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.
 ▶ Go to www.irs.gov/Form1120 for the latest information.

Name of common parent THE YORK WATER COMPANY	Employer identification number 23-1242500
Name of subsidiary	Employer identification number

Part I Cost of Goods Sold

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense				
b Other equity-based compensation				
c Meals and entertainment				
d Parachute payments				
e Compensation with section 162(m) limitation				
f Pension and profit sharing				
g Other post-retirement benefits				
h Deferred compensation				
i Reserved				
j Amortization				
k Depletion				
l Depreciation				
m Corporate-owned life insurance premiums ...				
n Other section 263A costs				
3 Inventory shrinkage accruals				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs				
6 Other items with differences (attach statement)				
7 Other items with no differences				
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions ...				

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (Rev. 11-2019)

Part II Interest Income

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income STMT 25	164,052.		-164,052.	
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income STMT 26	292.			292.
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	164,344.		-164,052.	292.

Part III Interest Expense

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense STMT 27	3,540,038.			3,540,038.
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3. See instructions.	3,540,038.			3,540,038.

Report of Employer-Owned Life Insurance Contracts

▶ **Attach to the policyholder's tax return. See instructions.**
 ▶ **Go to www.irs.gov/Form8925 for the latest information.**

Name(s) shown on return THE YORK WATER COMPANY	Identifying number 23-1242500
Name of policyholder, if different from above THE YORK WATER COMPANY	Identifying number, if different from above 23-1242500

Type of business
WATER UTILITY

1 Enter the number of employees the policyholder had at the end of the tax year	1	120.
2 Enter the number of employees included on line 1 who were insured at the end of the tax year under the policyholder's employer-owned life insurance contract(s) issued after August 17, 2006. See <i>Section 1035 exchanges</i> for an exception	2	17.
3 Enter the total amount of employer-owned life insurance in force at the end of the tax year for employees who were insured under the contract(s) specified on line 2	3	7,584,162.
4a Does the policyholder have a valid consent for each employee included on line 2? See instructions <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
b If "No," enter the number of employees included on line 2 for whom the policyholder does not have a valid consent	4b	

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

The York Water Company
130 East Market Street
York, PA 17401

Employer Identification Number: 23-1242500

For the Year Ending December 31, 2021

The York Water Company is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

INVESTMENT TAX CREDIT (FORM 3468)

QUALIFYING PROPERTY FOR THE INVESTMENT TAX CREDIT ON FORM 3468 REPRESENTS REFUNDS OF ADVANCES FOR CONSTRUCTION OF PROPERTY PLACED IN SERVICE PRIOR TO 1986. ACCORDINGLY, ITC IS BEING CLAIMED AT THE APPLICABLE RATES FOR THE YEARS IN WHICH THE PROPERTY WAS PLACED IN SERVICE.

FORM 1120	INTEREST INCOME		STATEMENT 2
DESCRIPTION	US	OTHER	
INTEREST INCOME		292.	
TOTAL TO FORM 1120, LINE 5		292.	

FORM 1120	TAXES AND LICENSES		STATEMENT 3
DESCRIPTION			AMOUNT
PAYROLL TAXES			616,114.
TAXES - OTHER			689,973.
PENNSYLVANIA TAXES - BASED ON INCOME			6,828.
TOTAL TO FORM 1120, LINE 17			1,312,915.

CURRENT YEAR CONTRIBUTIONS		STATEMENT 4	
DESCRIPTION			AMOUNT
CASH CHARITABLE CONTRIBUTIONS (50%)			363,826.
TOTAL CURRENT YEAR CONTRIBUTIONS			363,826.

CONTRIBUTIONS

STATEMENT 5

CURRENT YEAR CONTRIBUTIONS:

QUALIFIED CONTRIBUTIONS SUBJECT TO 100% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 25% LIMIT	
FOOD INVENTORY CONTRIBUTIONS SUBJECT TO 15% LIMIT	
QUALIFIED CONTRIBUTIONS SUBJECT TO 10% LIMIT	363,826

CONTRIBUTION SUBJECT TO LIMITATION:

CARRYOVER OF PRIOR YEARS UNUSED CONTRIBUTIONS

FOR TAX YEAR 2016
 FOR TAX YEAR 2017
 FOR TAX YEAR 2018
 FOR TAX YEAR 2019
 FOR TAX YEAR 2020

TOTAL CARRYOVER

CURRENT YEAR CONTRIBUTIONS

363,826

TOTAL CONTRIBUTIONS AVAILABLE

363,826

TAXABLE INCOME LIMITATION AS ADJUSTED

284,824

EXCESS CONTRIBUTIONS

79,002

ALLOWABLE CONTRIBUTIONS DEDUCTION

284,824

TOTAL CONTRIBUTION DEDUCTION

284,824

FORM 1120

OTHER DEDUCTIONS

STATEMENT 6

DESCRIPTION	AMOUNT
AMORTIZATION	57,431.
CHEMICALS	689,593.
COMMUNICATION EXPENSES	157,584.
COMPUTER EXPENSE	177,385.
COST OF REMOVAL NET OF SALVAGE	3,111,783.
DEFERRED COMPENSATION EXPENSE	208,205.
DEFERRED SERVICE LINE EXPENSE	79,621.
DIRECTOR'S FEES	350,000.
DUES AND SUBSCRIPTIONS	6,927.
FUEL	21,428.
INSURANCE	1,018,415.
LODGING	2,429.
MAILINGS	374,295.
MEALS & ENTERTAINMENT	8,328.
MEMBERSHIP FEES	97,670.
MISCELLANEOUS EXPENSE	383,535.
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	13,002.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-756,446.
OFFICE SUPPLIES & EXPENSES	115,250.
OPERATION	2,010,094.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	51,716.
PROFESSIONAL SERVICES	462,414.
PURCHASED POWER	1,197,173.
REFUNDED CIAC AND ADVANCES	782,818.
REGISTRATION FEES	19,603.
STATE CREDIT CONTRIBUTIONS	146,073.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	240,534.
TANK PAINTING EXPENSES	419,160.
TRANSPORTATION EXPENSE	374,202.
TRAVEL	5,178.
TRUSTEE AND BANK FEES	665,321.
UNIFORMS	13,022.
TOTAL TO FORM 1120, LINE 26	12,503,743.

SCHEDULE C

DOMESTIC DIVIDENDS SUBJECT TO 50% DEDUCTION

STATEMENT 7

DESCRIPTION	AMOUNT
THE COLUMBIA WATER COMPANY	17,602.
TOTAL TO SCHEDULE C, LINE 1	17,602.

DIVIDEND DEDUCTION WORKSHEET

STATEMENT 8

1. REFIGURE TAXABLE INCOME BEFORE NOL AND SPECIAL DEDUCTIONS.	2,563,411
2. COMPLETE LINES 10, 11 AND 12, COLUMN (C), AND ENTER THE TOTAL HERE	
3. SUBTRACT LINE 2 FROM LINE 1	2,563,411
4. MULTIPLY LINE 3 BY 65%	1,666,217
5. ADD LINES 2, 5, 7, AND 8, COLUMN (C), AND THE PART OF THE DEDUCTION ON LINE 3, COLUMN (C), THAT IS ATTRIBUTABLE TO DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS	
6. ENTER THE SMALLER OF LINE 4 OR 5. IF LINE 5 IS GREATER THAN LINE 4, STOP HERE; ENTER THE AMOUNT FROM LINE 6 ON LINE 9, COLUMN (C), AND DO NOT COMPLETE THE REST OF THIS WORKSHEET	
7. ENTER THE TOTAL AMOUNT OF DIVIDENDS FROM 20%-OR-MORE-OWNED CORPORATIONS INCLUDED ON LINES 2, 3, 5, 7 AND 8, COLUMN (A).	
8. SUBTRACT LINE 7 FROM LINE 3	2,563,411
9. MULTIPLY LINE 8 BY 50%	1,281,706
10. SUBTRACT LINE 5 ABOVE FROM LINE 9, COLUMN (C).	8,801
11. ENTER THE SMALLER OF LINE 9 OR LINE 10	8,801
12. DIVIDENDS-RECEIVED DEDUCTION AFTER LIMITATION (SEC. 246(B)). ADD LINES 6 AND 11. ENTER THE RESULT ON LINE 9, COLUMN (C)	8,801

SCHEDULE L

OTHER CURRENT ASSETS

STATEMENT 9

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
INCOME TAX RECEIVABLE	720,523.	893,537.
MATERIALS AND SUPPLIES	1,009,812.	1,916,727.
PREPAID EXPENSES	1,526,323.	1,031,862.
TOTAL TO SCHEDULE L, LINE 6	3,256,658.	3,842,126.

SCHEDULE L

OTHER INVESTMENTS

STATEMENT 10

DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
OTHER INVESTMENTS	59,724.	59,724.
TOTAL TO SCHEDULE L, LINE 9	59,724.	59,724.

SCHEDULE L	OTHER ASSETS	STATEMENT 11
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
DEFERRED REGULATORY ASSETS	39,893,000.	45,280,146.
NOTES RECEIVABLE	255,481.	255,481.
OTHER ASSETS	3,885,772.	4,316,069.
PREPAID PENSION COST	2,209,086.	14,054,454.
TOTAL TO SCHEDULE L, LINE 14	46,243,339.	63,906,150.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT 12
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED INTEREST	958,986.	958,809.
ACCRUED TAXES	172,551.	192,868.
DIVIDENDS PAYABLE	2,191,863.	2,293,169.
OTHER ACCRUED EXPENSES	1,604,435.	1,822,651.
OTHER DEFERRED CREDITS	525,279.	606,539.
PAYROLL TAXES AND BENEFITS WITHHELD	70,269.	70,003.
TOTAL TO SCHEDULE L, LINE 18	5,523,383.	5,944,039.

SCHEDULE L	OTHER LIABILITIES	STATEMENT 13
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
CONTRIBUTIONS IN AID OF CONSTRUCTION	41,307,361.	41,876,180.
CUSTOMERS' ADVANCES FOR CONSTRUCTION	10,326,167.	12,820,161.
DEFERRED EMPLOYEE BENEFITS	4,793,148.	4,529,689.
DEFERRED INCOME TAXES	43,537,937.	49,589,885.
OTHER DEFERRED CREDITS	28,174,855.	38,460,201.
TOTAL TO SCHEDULE L, LINE 21	128,139,468.	147,276,116.

SCHEDULE M-3 OTHER INCOME (LOSS) ITEMS WITH DIFFERENCES STATEMENT 14

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	INCOME (LOSS) PER TAX RETURN
INVESTMENT TAX CREDIT	37,525.		-37,525.	0.
TOTAL TO M-3, PART II, LINE 25	37,525.		-37,525.	0.

SCHEDULE M-3 OTHER INCOME (LOSS) AND EXPENSE / DEDUCTION STATEMENT 15
ITEMS WITH NO DIFFERENCES

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	INCOME (LOSS) PER TAX RETURN
OTHER INCOME (LOSS) - SEE STATEMENT	55,140,612.	55,140,612.
OTHER EXPENSE / DEDUCTION - SEE STATEMENT	-9,849,363.	-9,849,363.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	45,291,249.	45,291,249.

SCHEDULE M-3 OTHER INCOME (LOSS) ITEMS WITH NO DIFFERENCES STATEMENT 16

DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	INCOME (LOSS) PER TAX RETURN
GROSS RECEIPTS OR SALES	54,580,617.	54,580,617.
RENT	559,995.	559,995.
TOTAL TO SCHEDULE M-3, PART II, LINE 28	55,140,612.	55,140,612.

SCHEDULE M-3		MEALS AND ENTERTAINMENT		STATEMENT 17
DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
MEALS & ENTERTAINMENT	9,614.		-1,286.	8,328.
TOTAL	9,614.		-1,286.	8,328.

SCHEDULE M-3		OTHER POST-RETIREMENT BENEFITS		STATEMENT 18
DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
NON-DEDUCTIBLE POST RETIREMENT BENEFITS	0.	13,002.	0.	13,002.
TOTAL	0.	13,002.	0.	13,002.

SCHEDULE M-3		DEFERRED COMPENSATION		STATEMENT 19
DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
DEFERRED COMPENSATION EXPENSE	130,653.	-4,802.	82,354.	208,205.
TOTAL	130,653.	-4,802.	82,354.	208,205.

SCHEDULE M-3		CHARITABLE CONTRIBUTION OF CASH AND TANGIBLE PROPERTY		STATEMENT 20
DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
CASH CHARITABLE CONTRIBUTIONS (50%)	363,826.		0.	363,826.
TOTAL	363,826.		0.	363,826.

SCHEDULE M-3

BAD DEBT EXPENSE

STATEMENT 21

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
BAD DEBT	377,684.	-200,000.	0.	177,684.
TOTAL	377,684.	-200,000.	0.	177,684.

SCHEDULE M-3

OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES

STATEMENT 22

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
COST OF REMOVAL NET OF SALVAGE	0.	3,111,783.	0.	3,111,783.
DEFERRED SERVICE LINE EXPENSE	0.	79,621.	0.	79,621.
EMPLOYEE BENEFIT PROGRAMS	1,312,212.		-13,308.	1,298,904.
NON-DEDUCTIBLE LOBBYING EXPENSES	4,855.		-4,855.	0.
PREPAID EXPENSE DEDUCTION UNDER SEC. 1.263(A)-4(F)	0.	51,716.	0.	51,716.
PROFESSIONAL SERVICES	467,342.	-4,928.	0.	462,414.
REFUNDED CIAC AND ADVANCES	0.	782,818.	0.	782,818.
REPAIRS	2,630,799.	11,905,391.	0.	14,536,190.
SALARIES AND WAGES	5,898,191.	-28,026.	0.	5,870,165.
TANK PAINTING EXPENSES	0.	419,160.	0.	419,160.
TRANSPORTATION EXPENSE	673,136.	-298,934.	0.	374,202.
TOTAL TO M-3, PART III, LINE 38	10,986,535.	16,018,601.	-18,163.	26,986,973.

SCHEDULE M-3

OTHER EXPENSE/DEDUCTION ITEMS
WITH NO DIFFERENCES

STATEMENT 23

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	EXPENSE/ DEDUCTION PER TAX RETURN
CHEMICALS	689,593.	689,593.
COMMUNICATION EXPENSES	157,584.	157,584.
COMPUTER EXPENSE	177,385.	177,385.
DIRECTOR'S FEES	350,000.	350,000.
DUES AND SUBSCRIPTIONS	6,927.	6,927.
FUEL	21,428.	21,428.
INSURANCE	1,018,415.	1,018,415.
LODGING	2,429.	2,429.
MAILINGS	374,295.	374,295.
MEMBERSHIP FEES	97,670.	97,670.
MISCELLANEOUS EXPENSE	383,535.	383,535.
O/H ALLOCATION - ADMINISTRATIVE AND GENERAL	-756,446.	-756,446.
OFFICE SUPPLIES & EXPENSES	115,250.	115,250.
OFFICERS COMPENSATION	1,573,650.	1,573,650.
OPERATION	2,010,094.	2,010,094.
PAYROLL TAXES	616,114.	616,114.
PURCHASED POWER	1,197,173.	1,197,173.
REGISTRATION FEES	19,603.	19,603.
RENTS	34,563.	34,563.
STATE CREDIT CONTRIBUTIONS	146,073.	146,073.
STOCKHOLDERS EXPENSES - ADMINISTRATIVE & GENERAL	240,534.	240,534.
TAXES - OTHER	689,973.	689,973.
TRAVEL	5,178.	5,178.
TRUSTEE AND BANK FEES	665,321.	665,321.
UNIFORMS	13,022.	13,022.
 TOTAL TO SCHEDULE M-3, PART II, LINE 28	 <u>9,849,363.</u>	 <u>9,849,363.</u>

FORM 4562

NONRESIDENTIAL REAL PROPERTY

STATEMENT 24

(B) MONTH/YEAR IN SERVICE	(C) BASIS	(D) RECOVERY PERIOD	(G) DEPRECIATION DEDUCTION
04/21	4,717.	39	86.
08/21	25,009.	39	240.
06/21	5,889.	39	82.
12/21	46,980.	39	50.
09/21	2,041.	39	15.
11/21	4,165.	39	13.
09/21	2,353,785.	39	17,603.
12/21	888,245.	39	949.
03/21	14,368.	39	292.
05/21	813.	39	13.
05/21	4,945.	39	79.
12/21	1,926,896.	39	2,059.
03/21	196,600.	39	3,991.
03/21	942,026.	39	19,122.
05/21	22,621.	39	363.
01/21	45,325.	39	1,114.
06/21	24,730.	39	343.
TOTALS TO 4562, LN 19I	6,509,155.		46,414.

FORM 8916-A

TAX-EXEMPT INTEREST INCOME

STATEMENT 25

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE
INTEREST INCOME	164,052.	0.	-164,052.
TOTAL TO PART II, LINE 1	164,052.	0.	-164,052.

FORM 8916-A

OTHER INTEREST INCOME

STATEMENT 26

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INTEREST INCOME	292.	0.	0.	292.
TOTAL TO PART II, LINE 5	292.	0.	0.	292.

FORM 8916-A

OTHER INTEREST EXPENSE

STATEMENT 27

<u>DESCRIPTION</u>	<u>PER INCOME STATEMENT</u>	<u>TEMPORARY DIFFERENCE</u>	<u>PERMANENT DIFFERENCE</u>	<u>PER TAX RETURN</u>
INTEREST EXPENSE FROM TRADE OR BUSINESS	3,540,038.	0.	0.	3,540,038.
TOTAL TO PART III, LINE 4	3,540,038.	0.	0.	3,540,038.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
TAXES OTHER THAN INCOME TAXES

53.53 IV Taxes

D. Water and Wastewater Utilities

15 Provide a schedule of Federal and Pennsylvania taxes, other than income taxes, calculated on the basis of test year per books, pro forma at present rates, and pro forma at proposed rates, to include the following categories:

- a. Social security.
- b. Unemployment.
- c. Public utility realty.
- d. Commission assessment.
- e. Other property.
- f. Pennsylvania sales and use tax.
- g. Other taxes.

Response: Refer to page 2.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING AND
 PROPOSED RATES FOR TWELVE MONTHS ENDED DECEMBER 31, 2024

Exhibit No. HIV-15
 Page 2 of 2
 Witness: M E Poff

	Twelve Months Ended 12-31-24 (1)	Under Existing Rates			Under Proposed Rates		
		Exhibit Reference (2)	Adjustment (3)	Pro Forma Under Existing Rates (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Under Proposed Rates (7)
TAXES OTHER THAN INCOME TAXES							
40801000 Assessments	376,448	HIV-15-4	59,984	436,432	HIV-15-5	60,725	497,157
40801100 Purta	306,686			306,686			306,686
40801101 Local Real Estate-County	38,803			38,803			38,803
40801102 Local Real Estate-School	96,067			96,067			96,067
40801201 Fica	735,403	HIV-15-1	60,144	795,547			795,547
40801202 Federal Unemployment	7,007	HIV-15-2	(1,262)	5,745			5,745
40801203 State Unemployment	24,746	HIV-15-3	(3,970)	20,776			20,776
40801302 Other Taxes	4,383			4,383			4,383
40801302 Payroll Taxes Capitalized	(63,865)	HIII-2-6	4,975	(58,890)			(58,890)
	1,525,678		119,870	1,645,548		60,725	1,706,273

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust FICA by applying January 1, 2025 OASDI and HI tax rates and wage bases to pro forma payroll for twelve months ended December 31, 2024.	
	Total Pro Forma Payroll	10,916,302
	Pro Forma HI Component of FICA at 1.45% (10,916,302 x .0145)	158,286
	Total Pro Forma Payroll	10,916,302
	Less: Payroll in Excess of OASDI Wage Base of \$176,100	637,909
	Total Pro Forma Payroll Subject to OASDI Tax	10,278,394
	Pro Forma OASDI Component of FICA at 6.2% (10,278,394 x .062)	637,260
	Total Pro Forma FICA	795,547
	Less: Test Year FICA	735,403
		60,144
40801201	Taxes Other Than Income Taxes-FICA	60,144

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Federal unemployment tax by applying January 1, 2025 Federal unemployment tax rate and wage base to pro forma payroll for twelve months ended December 31, 2024.	
	Total Pro Forma Payroll	10,916,302
	Less; Payroll in Excess of \$7,000 Taxable Wage Base	9,958,782
	Pro Forma Taxable Payroll	957,520
	Pro Forma Federal Unemployment Tax at 0.6%	5,745
	Less: Test Year Federal Unemployment Tax	7,007
		(1,262)
40801202	Taxes Other Than Income Taxes-Federal Unemployment	(1,262)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust state unemployment tax by applying January 1, 2025 state unemployment tax rate and wage base to pro forma payroll for twelve months ended December 31, 2024.	
	Total Pro Forma Payroll	10,916,302
	Less; Payroll in Excess of \$10,000 Taxable Wage Base	9,556,802
	Pro Forma Taxable Payroll	1,359,501
	Pro Forma State Unemployment Tax at 1.5282%	20,776
	Less: Test Year State Unemployment Tax	24,746
		(3,970)
40801203	Taxes Other Than Income Taxes-State Unemployment	(3,970)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER EXISTING
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under existing rates for twelve months ended December 31, 2024 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ended December 31, 2024	64,546,731
	Combined 2024-2025 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.676148%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Existing Rates for the Twelve Months Ended December 31, 2024	(64,546,731
	x 0.00676148)	436,432
	Less: Test Year Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments	376,448
		59,984
40801000	Taxes Other Than Income Taxes-Assessments	59,984

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING TAX OTHER THAN INCOME TAX ADJUSTMENTS UNDER PROPOSED
 RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE
	To adjust Pennsylvania Public Utility Commission General Assessment, Consumer Advocate Assessment, Small Business Advocate, and Damage Prevention Control Assessment based on pro forma revenues under proposed rates for twelve months ended December 31, 2024 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Proposed Rates for the Twelve Months Ended December 31, 2024	73,527,788
	Combined 2024-2025 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.676148%
	Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments Under Proposed Rates for the Twelve Months Ended December 31, 2024	(73,527,788
	x 0.00676148)	497,157
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments for the Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HIV-15-4)	436,432
		60,725
40801000	Taxes Other Than Income Taxes-Assessments	60,725

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INCOME TAXES

53.53 IV Taxes

D. Water and Wastewater Utilities

16 Submit a schedule showing a breakdown of the deferred income taxes by state and federal per books, pro forma, existing rates, and under proposed rates.

Response: Refer to Exhibit No. HIV-17.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR
TWELVE MONTHS ENDED DECEMBER 31, 2024 AND ANTICIPATED
FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES
BECOME EFFECTIVE

53.53 IV Taxes

D. Water and Wastewater Utilities

17 With respect to determination of income taxes, federal and state:

- a. Show income tax results of the annualizing and normalizing adjustments to the test year record before any rate increase.
- b. Show income taxes for the annualized and normalized test year.
- c. Show income tax effect of the rate increase requested.
- d. Show income taxes for the normalized and annualized test year after application of the full rate increase.

Response: Refer to page 2.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR
 TWELVE MONTHS ENDED DECEMBER 31, 2024 AND ANTICIPATED
 FEDERAL AND STATE INCOME TAXES WHEN THE PROPOSED RATES
 BECOME EFFECTIVE

Exhibit No. HIV-17
 Page 2 of 2
 Witness: M E Poff

	Twelve Months Ended December 31, 2024 (1)	Under Existing Rates			Under Proposed Rates		
		Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ended December 31, 2024 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ended December 31, 2024 (7)
40901000 Current Federal Income Tax	536,414	HIV-17-2	(483,947)	52,467	HIV-17-5	1,706,739	1,759,206
40901100 Current State Income Tax	62,597	HIV-17-2	(114,430)	(51,833)	HIV-17-5	754,027	702,194
41001000 Deferred Federal Income Tax-Accelerated Depreciation	550,391	HIV-17-3	(196,269)	354,122			354,122
41001009 Deferred Federal Income Tax-Basis Diff	(172,348)			(172,348)			(172,348)
41001109 Deferred State Income Tax-Basis Diff	(86,802)			(86,802)			(86,802)
41001012 Deferred Federal Income Tax-Excess ADIT	(193,209)	HIV-17-4	15,353	(177,856)			(177,856)
41201100 Amortization of Investment Tax Credits	(35,753)	HIV-17-1	(2,556)	(38,309)			(38,309)
	661,290		(781,849)	(120,559)		2,460,766	2,340,207

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES
AMORTIZATION OF INVESTMENT TAX CREDITS

Account	Explanation	Adjustment Increase (Decrease)	
To adjust amortization of investment tax credits to reflect pro forma annual amortization.			
Year (1)	Investment Tax Credit Generated (2)	Amortization Period (3)	Pro Forma Annual Amortization (4)
1975	58644	50 years	(586)
1976	67403	50 years	(1,348)
1977	81673	50 years	(1,633)
1978	93577	50 years	(1,872)
1979	148145	50 years	(2,963)
1980	63163	50 years	(1,263)
1981	128411	50 years	(2,568)
1982	217470	50 years	(4,349)
1983	93455	50 years	(1,869)
1984	194217	50 years	(3,884)
1985	346491	50 years	(6,930)
1986	102154	50 years	(2,043)
1987	20455	50 years	(409)
1988	33318	50 years	(666)
1989	9291	50 years	(186)
1990	209567	50 years	(4,191)
1991	1021	50 years	(20)
1992	674	50 years	(13)
1993	2009	50 years	(40)
1994	1024	50 years	(20)
1995	799	50 years	(16)
1996	41497	50 years	(830)
1997	2050	50 years	(41)
1998	981	50 years	(20)
1999	1302	50 years	(26)
2000	1436	50 years	(29)
2001	726	50 years	(15)
2002	2235	50 years	(45)
2003	1199	50 years	(24)
2004	226	50 years	(5)
2005	619	50 years	(12)
2006	1254	50 years	(25)
2007	68	50 years	(1)
2008	579	50 years	(12)
2009	469	50 years	(9)
2010	1036	50 years	(21)
2011	31	50 years	(1)
2012	181	50 years	(4)
2013	603	50 years	(12)
2014	377	50 years	(8)
2015	1132	50 years	(23)
2016	386	50 years	(8)
2017	68	50 years	(1)
2018	42	50 years	(1)
2019	257	50 years	(5)
2020	102	50 years	(2)
2021	1789	50 years	(36)
2022	4124	50 years	(82)
2023	3815	50 years	(76)
2024	3248	50 years	(65)
Total Pro Forma Amortization			(38,309)
Less: Test Year Amortization			(35,753)
			(2,556)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
OPERATING INCOME TAX ADJUSTMENTS UNDER EXISTING RATES

Account	Explanation	Adjustment Increase (Decrease)
To adjust current Federal and state income tax for the twelve months ended December 31, 2024 based on pro forma taxable income under existing rates and current Federal and state income tax rates.		
Pro Forma Net Operating Income	37,499,603	
Add:		
Customer Survey Expense	(19,200)	
Dividend Reinvestment and Direct Stock Purchase and Sale Expenses	7,762	
Long-Term Incentive Plan Expenses	1,740	
Employee Stock Purchase Plan Expenses	1,052	
Amortization of Rate Case Expense	236,188	
Amortization of Acquisition Adjustments	(23,331)	
Amortization of Lead Service Line Replacements	145,298	
Filter Plant Yard Piping Survey	3,081	
Service Life Study Expenses	5,138	
Long-Term Infrastructure Improvement Plan Expenses	672	
Nondeductible Parking	8,357	
Nondeductible Meals	16,770	
Deduct:		
Tax Repair Expense	15,825,216	
Cost of Removal	3,505,008	
Tank Painting	16,414	
State Tax Depreciation	11,261,347	
Pro Forma Interest Expense (Interest Synchronization)	7,885,662	
Pro Forma Taxable Income	(610,520)	
Pro Forma State Income Tax at 8.49%	(51,833)	(51,833)
Federal Bonus Depreciation in Excess of State	(808,531)	
Pro Forma Federal Taxable Income	249,844	
Pro Forma Federal Income Tax at 21%		52,467
Total Pro Forma Current Income Tax		634
Less: Test Year Current Income Taxes		599,011
		(598,377)
40901000 Current Federal Income Tax		(483,947)
40901100 Current State Income Tax		(114,430)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1970 and Prior	Straight Line	220,649	220,649	-
1971	Asset Depreciation Range- Double Declining Balance	-	18,604	(18,604)
1972	Asset Depreciation Range- Double Declining Balance	-	4,645	(4,645)
1973	Asset Depreciation Range- Double Declining Balance	6,105	4,181	1,924
1974	Asset Depreciation Range- Double Declining Balance	8,586	4,796	3,790
1975	Asset Depreciation Range- Double Declining Balance	15,599	11,054	4,545
1976	Asset Depreciation Range- Double Declining Balance	11,245	10,618	627
1977	Asset Depreciation Range- Double Declining Balance	11,291	7,614	3,677
1978	Asset Depreciation Range- Double Declining Balance	17,003	15,280	1,723
1979	Asset Depreciation Range- Double Declining Balance	8,794	15,759	(6,965)
1980	Asset Depreciation Range- Double Declining Balance	4,536	7,135	(2,600)
1981	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	11,959	(11,959)
1982	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	26,923	(26,923)
1983	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	18,126	(18,126)
1984	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	40,056	(40,056)
1985	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	49,598	(49,598)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1986	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	63,067	(63,067)
1987	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	30,484	(30,484)
1988	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	6,088	(6,088)
1989	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	49,026	(49,026)
1990	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,203	84,761	(83,558)
1991	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	51,147	(51,147)
1992	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	107	50,490	(50,383)
1993	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	115	70,710	(70,595)
1994	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	54	26,566	(26,512)
1995	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	58,172	(58,172)
1996	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	9,130	110,753	(101,623)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
1997	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,760	63,367	(61,607)
1998	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	74	64,842	(64,768)
1999	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	92,249	74,684	17,565
2000	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	267,523	92,470	175,053
2001	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	191,545	111,968	79,577
2002	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	127,014	70,428	56,586
2003	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	117,838	83,989	33,849
2004	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	446,787	329,210	117,577
2005	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	484,832	252,593	232,239
2006	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	309,305	312,945	(3,640)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2007	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	441,915	405,849	36,066
2008	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	672,420	231,715	440,705
2009	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	256,185	222,581	33,604
2010	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	188,582	121,493	67,089
2011	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	23,798	134,643	(110,845)
2012	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	188,479	130,089	58,390
2013	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	146,202	133,085	13,117
2014	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	163,715	149,642	14,073
2015	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	158,807	240,591	(81,784)
2016	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	146,438	370,710	(224,272)

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION CALCULATION OF
DEFERRED FEDERAL INCOME TAXES ON ASSETS OTHER THAN ASSETS CONSTRUCTED WITH
TAXABLE CUSTOMERS ADVANCES AND CONTRIBUTIONS NOT SUBJECT TO WEIGHTED AVERAGE
RATE METHOD FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

Vintage Year (1)	Method (2)	Tax Depreciation (3)	Normalized (Booked) Depreciation on Assets Placed in Service During the Years 1971 and After (4)	Tax Depreciation Subject to IRS Deferral Requirements (5)
2017	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	243,600	245,657	(2,057)
2018	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	465,729	427,129	38,600
2019	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	260,144	188,652	71,492
2020	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	252,882	311,525	(58,643)
2021	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	- 945,188	504,408 603,762	(504,408) 341,426
2022	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	- 829,287	618,165 499,395	(618,165) 329,892
2023	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	- 736,533	801,153 406,392	(801,153) 330,141
2024	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	- 1,799,725	617,209 1,502,080	(617,209) 297,645
	Amortization of Net Salvage	3,505,008	701,002	2,804,006
	Totals	13,777,980	12,091,684	1,686,296
	Deferred Federal Income Tax at 21% (1,686,296 x .21)			354,122
	Less: Deferred Federal Income Tax For Twelve Months Ended December 31, 2024			550,391
				(196,269)
41001000	Deferred Federal Income Tax-Accelerated Depreciation			(196,269)

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2024

<u>Description</u> (1)	<u>Basis</u> (2)	<u>Federal Depreciation</u> (3)	<u>Bonus Depreciation</u> (4)	<u>Net Federal Depreciation</u> (5)=(3)-(4)	<u>Additional State Depreciation</u> (6)=(5) x .42857-(4)
2001 Additions (half-year)					
SL Property	180,169	7,207		7,207	3,089
Adjustment for disposition					39
2002 Additions (half-year)					
SL Property	2,031,953	81,278		81,278	34,833
Adjustment for disposition					607
2003 Additions (half-year)					
SL Property	2,202,284	88,091		88,091	37,753
Adjustment for disposition					5,119
2004 Additions (mid-quarter)					
SL Property 1Q	1,000,578	40,023		40,023	17,153
SL Property 2Q	653,653	26,146		26,146	11,205
SL Property 3Q	515,992	20,640		20,640	8,846
SL Property 4Q	628,812	25,152		25,152	10,780
Adjustment for disposition					35,142
2008 Additions (mid-quarter)					
SL Property 2Q	73,410	2,936		2,936	1,258
SL Property 3Q	68,073	2,723		2,723	1,167
SL Property 4Q	427,219	17,089		17,089	7,324
Adjustment for disposition					3,162
2009 Additions (half-year)					
15 yr. MACRS property 50	22,934	677		677	290
SL Property 50	3,139,829	125,593		125,593	53,825
Adjustment for disposition					16,565
2010 Additions (mid-quarter)					
15 yr. MACRS property 2Q	3,014	178		178	76
15 yr. MACRS property 4Q	14,817	874		874	375
SL Property 1Q	438,089	17,524		17,524	7,510
SL Property 2Q	309,721	12,389		12,389	5,309
SL Property 3Q	791,354	31,654		31,654	13,566
SL Property 4Q	2,324,746	92,990		92,990	39,853
Adjustment for disposition					8,199
2011 Additions (half-year)					
SL Property 50	85,216	3,409		3,409	1,461
Adjustment for disposition					11,482

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2024

Description (1)	Basis (2)	Federal Depreciation (3)	Bonus Depreciation (4)	Net Federal Depreciation (5)=(3)-(4)	Additional State Depreciation (6)=(5) x .42857-(4)
2012 Additions (half-year)					
15 yr. MACRS property 50	74,450	4,400		4,400	1,886
SL Property 50	3,790,923	151,637		151,637	64,987
Adjustment for disposition					12,281
2013 Additions (half-year)					
15 yr. MACRS property 50	6,369	376		376	161
SL Property 50	2,934,117	117,365		117,365	50,299
Adjustment for disposition					38,476
2014 Additions (half-year)					
15 yr. MACRS property 50	54,298	3,209		3,209	1,375
SL Property 50	3,255,525	130,221		130,221	55,809
Adjustment for disposition					4,078
2015 Additions (half-year)					
15 yr. MACRS property 50	70,988	4,188		4,188	1,795
SL Property 50	2,101,310	84,052		84,052	36,022
Adjustment for disposition					27,183
2016 Additions (half-year)					
15 yr. MACRS property 50	20,670	1,222		1,222	524
SL Property 50	2,530,020	101,201		101,201	43,372
Adjustment for disposition					15,837
2017 Additions (half-year)					
7 yr. MACRS property 50 1Q	8,356	91		91	39
7 yr. MACRS property 50 2Q	5,610	187		187	80
7 yr. MACRS property 50 3Q	4,459	247		247	106
7 yr. MACRS property 50 4Q	1,466	112		112	48
15 yr. MACRS property 50 2Q	19,745	1,165		1,165	499
15 yr. MACRS property 50 3Q	11,461	676		676	290
15 yr. MACRS property 50 4Q	16,709	986		986	423
SL Property 50 1Q	225,592	9,024		9,024	3,867
SL Property 50 2Q	874,254	34,970		34,970	14,987
SL Property 50 3Q	468,364	18,735		18,735	8,029
SL Property 50 4Q	3,389,249	135,570		135,570	58,101
Adjustment for disposition					31,989
	<u>34,775,801</u>	<u>1,396,206</u>	<u>0</u>	<u>1,396,206</u>	<u>808,531</u>

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 OPERATING INCOME TAX ADJUSTMENTS UNDER PROPOSED RATES

ACCOUNT	EXPLANATION	ADJUST- MENT INCREASE DECREASE	
	To adjust current Federal and state income taxes based on pro forma revenue increase under proposed rates and current Federal and state income tax rates.		
	Proposed Operating Revenue Increase	8,981,058	
	Add: Increase in Late Charges	20,312	
	Less: Increase in Taxes Other Than Income Taxes and Uncollectible Accounts	120,013	
	Increase in State Taxable Income	8,881,356	
	State Income Tax at 8.49%	754,027	754,027
	Increase in Federal Taxable Income	8,127,329	
	Federal Income Tax at 21%	1,706,739	
		2,460,766	
40901000	Current Federal Income Tax	1,706,739	
40901100	Current State Income Tax	754,027	

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEBT INTEREST UTILIZED FOR INCOME TAX CALCULATIONS

53.53 IV Taxes

D. Water and Wastewater Utilities

18 State the amount of debt interest utilized for income tax calculations, and details of debt interest computations, under each of the following rate case bases;

- a. Actual test year.
- b. Annualized test year-end.
- c. Proposed test year-end.

Response: Debt interest expense utilized for the income tax calculation reflected on the Company's corporate books for the twelve months ended December 31, 2024 is actual debt expense incurred during that period.

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ended December 31, 2024 shown on Exhibit No. HIV-17-2 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base	382,415,236	x weighted debt cost rate of	2.06%
= interest expense utilized for income tax calculations of			7,885,662