

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: Refer to Exhibit No. HIV-1.

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:

Refer to Exhibit No. HIV-3.

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. FIV-17-2, FIV-17-3 and FIV-17-3(a) for the detailed computations showing tax depreciation and deferred Federal income tax related to accelerated depreciation for the twelve months ending December 31, 2025. Tax depreciation shown on Exhibit Nos. FIV-17-2, and FIV-17-3 and FIV-17-3(a) are based on all rate base items claimed as of December 31, 2025, and represents the annual tax depreciation for the twelve months ending December 31, 2025.

Deferred federal income tax related to accelerated depreciation as of December 31, 2025, is shown as a reduction to the measure of value on Exhibit No. FV-1.

Refer to Exhibit Nos. FIV-17-7, FIV-17-8 and FIV-17-8(a) for the detailed computations showing tax depreciation and deferred Federal income tax related to accelerated depreciation for the twelve months ending February 28, 2027. Tax depreciation shown on Exhibit Nos. FIV-17-7, and FIV-17-8 and FIV-17-8(a) are based on all rate base items claimed as of February 28, 2027, and represents the annual tax depreciation for the twelve months ending February 28, 2027.

Deferred federal income tax related to accelerated depreciation as of February 28, 2027, is shown as a reduction to the measure of value on Exhibit No. FV-1.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
DEFERRED INVESTMENT TAX CREDIT AS OF FEBRUARY 28, 2027

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 FEBRUARY 28, 2027

Year	3%	4%	7%	10%	11%	Total Remaining Deferred Investment Tax Credit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1975				-		-
1976				-		-
1977				544		544
1978				2,497		2,497
1979				6,913		6,913
1980				4,210		4,210
1981				11,128		11,128
1982				23,193		23,193
1983				11,837		11,837
1984				28,482		28,482
1985				57,731		57,731
1986				19,068		19,068
1987				4,222		4,222
1988				7,565		7,565
1989				2,285		2,285
1990				55,877		55,877
1991				307		307
1992				222		222
1993				662		662
1994				390		390
1995				292		292
1996				16,034		16,034
1997				833		833
1998				408		408
1999				583		583
2000				664		664
2001				366		366
2002				1,126		1,126
2003				631		631
2004				114		114
2005				351		351
2006				737		737
2007				41		41
2008				363		363
2009				303		303
2010				690		690
2011				21		21
2012				128		128
2013				438		438
2014				282		282
2015				868		868
2016				301		301
2017				55		55
2018				34		34
2019				218		218
2020				89		89
2021				1,586		1,586
2022				3,739		3,739
2023				3,536		3,536
2024				3,074		3,074
2025				3,107		3,107
2026				3,172		3,172
2027				539		539
				281,856		281,856

(a) Investment tax credits realized during the period 1975 through 2026 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
ENDING FEBRUARY 28, 2027

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: Refer to Exhibit No. HIV-6.

Refer to Exhibit No. FIV-17-2 for adjustments to projected taxable income for the twelve months ending December 31, 2025.

Refer to Exhibit No. FIV-17-7 for adjustments to pro forma taxable income for the twelve months ending February 28, 2027.

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 tax 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.

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 file separate tax returns for water and wastewater, but does account for the income tax expense separately. The York Water Company does not have prepaid federal income and Pennsylvania corporate net income taxes for the Company as a whole. Refer to Exhibit No. FIV-17 for deferred income tax charges for the water portion of the business and Exhibit No. FIV-17W for deferred income tax charges for the wastewater portion of the business.

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 purposes.

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 savings due to accelerated depreciation on property installed prior to 1970 have been passed 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.

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

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 Exhibit No. HIV-12.

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: Refer to Exhibit No. HIV-14 for a copy of the corporate Federal income tax returns and supporting schedules for the preceding three years.

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

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. Capital stock.
- d. Public utility realty.
- e. PUC assessment.
- f. Other property.
- g. Any other appropriate categories.

Response: Refer to pages 2 - 4.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 TAXES OTHER THAN INCOME TAXES UNDER EXISTING RATES
 FOR TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No. FIV-15
 Page 2 of 4
 Witness: M E Poff

	Pro Forma Twelve Months Ended 12-31-24 (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates			Pro Forma Twelve Months Ending 12-31-25 (7)
				Projected Twelve Months Ending 12-31-25 (4)	Exhibit Reference (5)	Adjustment (6)	
TAXES OTHER THAN INCOME TAXES							
40801000 Assessments	436,432	FIV-15-5	105	436,537	FIV-15-7	2,917	439,453
40801100 Purta	306,686	FIV-15-4	81,148	387,834			387,834
40801101 Local Real Estate-County	38,803			38,803			38,803
40801102 Local Real Estate-School	96,067			96,067			96,067
40801201 Fica	795,547	FIV-15-1	30,321	825,868	FIV-15-6	77,949	903,817
40801202 Federal Unemployment	5,745	FIV-15-2	672	6,417			6,417
40801203 State Unemployment	20,776	FIV-15-3	2,445	23,221			23,221
40801302 Other Taxes	4,383			4,383			4,383
40801302 Payroll Taxes Capitalized	(58,890)	FIII-2-10	(2,226)	(61,116)	FIII-2-21	(5,767)	(66,883)
	1,645,548		112,466	1,758,014		75,099	1,833,113

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING RATES
 FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIV-15
 Page 3 of 4
 Witness: M E Poff

	Pro Forma Twelve Months Ending 12-31-25 (1)	Exhibit Reference (2)	Adjustment (3)	Under Existing Rates			Pro Forma Twelve Months Ending 2-28-27 (7)
				Projected Twelve Months Ending 2-28-27 (4)	Exhibit Reference (5)	Adjustment (6)	
TAXES OTHER THAN INCOME TAXES							
40801000 Assessments	439,453	FIV-15-9	1,119	440,573	FIV-15-11	2,118	442,691
40801100 Purta	387,834			387,834			387,834
40801101 Local Real Estate-County	38,803			38,803			38,803
40801102 Local Real Estate-School	96,067			96,067			96,067
40801201 Fica	903,817	FIV-15-8	11,093	914,911	FIV-15-10	20,141	935,051
40801202 Federal Unemployment	6,417			6,417			6,417
40801203 State Unemployment	23,221			23,221			23,221
40801302 Other Taxes	4,383			4,383			4,383
40801302 Payroll Taxes Capitalized	(66,883)	FIII-2-34	(884)	(67,767)	FIII-2-49	(1,726)	(69,493)
	1,833,113		11,328	1,844,441		20,533	1,864,974

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA TAXES OTHER THAN INCOME TAXES UNDER EXISTING RATES
 FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIV-15
 Page 4 of 4
 Witness: M E Poff

	Pro Forma Twelve Months Ending 2-28-27 (1)	Under Proposed Rates		Pro Forma Twelve Months Ending 2-28-27 (4)
		Exhibit Reference (2)	Adjustment (3)	
TAXES OTHER THAN INCOME TAXES				
40801000 Assessments	442,691	FIV-15-12	137,029	579,720
40801100 Purta	387,834			387,834
40801201 Fica	935,051			935,051
40801101 Local Real Estate-County	38,803			38,803
40801102 Local Real Estate-School	96,067			96,067
40801202 Federal Unemployment	6,417			6,417
40801203 State Unemployment	23,221			23,221
40801302 Other Taxes	4,383			4,383
40801302 Payroll Taxes Capitalized	(69,493)			(69,493)
	1,864,974		137,029	2,002,004

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 projected payroll for twelve months ending December 31, 2025.	
	Total Projected Payroll	11,328,843
	Projected HI Component of FICA at 1.45% (11,328,843 x .0145)	164,268
	Total Projected Payroll	11,328,843
	Less: Payroll in Excess of OASDI Wage Base of \$176,100	657,876
	Total Projected Payroll Subject to OASDI Tax	10,670,967
	Projected OASDI Component of FICA at 6.2% (10,670,967 x .062)	661,600
	Total Projected FICA	825,868
	Less: Pro Forma FICA for Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HIV-15-1)	795,547
		30,321
40801201	Taxes Other Than Income Taxes-FICA	30,321

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 projected payroll for twelve months ending December 31, 2025.	
	Total Projected Payroll	11,328,843
	Less; Payroll in Excess of \$7000 Taxable Wage Base	10,259,323
	Projected Taxable Payroll	1,069,520
	Projected Federal Unemployment Tax at .6%	6,417
	Less: Pro Forma Federal Unemployment Tax for Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HIV-15-2)	5,745
		672
40801202	Taxes Other Than Income Taxes-Federal Unemployment	672

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 estimated January 1, 2025 state unemployment tax rate and wage base to projected payroll for twelve months ending December 31, 2025.	
	Total Projected Payroll	11,328,843
	Less; Payroll in Excess of \$10,000 Taxable Wage Base	9,809,343
	Projected Taxable Payroll	1,519,501
	Pro Forma State Unemployment Tax at 1.5282%	23,221
	Less: Pro Forma State Unemployment Tax for Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HIV-15-3)	20,776
		2,445
40801203	Taxes Other Than Income Taxes-State Unemployment	2,445

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 project Pennsylvania Public Utility Realty Tax for the twelve months ending December 31, 2025 based on the most recent state taxable value and millage rate.		
	State Taxable Value as of December 31, 2025 (Most Recent Available)	16,297,582	
	PURTA Millage Rate (Most Recent Available)	23.7970	
	Projected Pennsylvania Public Utility Tax for the Twelve Months Ending December 31, 2025 (16,297,582 x 23.797 mills)	387,834	
	Utility Realty Tax for the Twelve Months Ended December 31, 2024	306,686	
		81,148	
40801100	Taxes Other Than Income Taxes-Purta		81,148

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 projected revenues under existing rates for twelve months ending December 31, 2025 and 2024-2025 assessment factors.	
	Projected Operating Revenues Under Existing Rates for the Twelve Months Ending December 31, 2025	64,562,296
	Combined 2024-2025 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.676148%
	Projected 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 Ending December 31, 2025 (64,562,296 x 0.00676148)	436,537
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2024 (Refer to Exhibit No. HIV-15)	436,432
		105

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 ending December 31, 2025.	
	Total Pro Forma Payroll	12,397,865
	Projected HI Component of FICA at 1.45% (12,397,865 x .0145)	179,769
	Total Pro Forma Payroll	12,397,865
	Less: Payroll in Excess of OASDI Wage Base of \$176,100	719,665
	Total Pro Forma Payroll Subject to OASDI Tax	11,678,200
	Pro Forma OASDI Component of FICA at 6.2% (11,678,200 x .062)	724,048
	Total Pro Forma FICA	903,817
	Less: Projected FICA for Twelve Months Ending December 31, 2025 (Refer to Exhibit No. FIV-15-1)	825,868
		77,949
40801201	Taxes Other Than Income Taxes-FICA	77,949

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 ending December 31, 2025 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ending December 31, 2025	64,993,639
	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 Ending December 31, 2025 (64,993,639 x 0.00676148)	439,453
	Less: Projected Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2025 (Refer to Exhibit No. FIV-15-5)	436,537
		2,917
40801000	Taxes Other Than Income Taxes-Assessments	2,917

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 projected payroll for twelve months ending February 28, 2027.	
	Total Projected Payroll	12,561,750
	Projected HI Component of FICA at 1.45% (12,561,750 x .0145)	182,145
	Total Projected Payroll	12,561,750
	Less: Payroll in Excess of OASDI Wage Base of \$176,100	742,955
	Total Projected Payroll Subject to OASDI Tax	11,818,795
	Projected OASDI Component of FICA at 6.2% (11,818,795 x .062)	732,765
	Total Projected FICA	914,911
	Less: Pro Forma FICA for Twelve Months Ending December 31, 2025 (Refer to Exhibit No. FIV-15-5)	903,817
		11,093
40801201	Taxes Other Than Income Taxes-FICA	11,093

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 projected revenues under existing rates for twelve months ending February 28, 2027 and 2024-2025 assessment factors.	
	Projected Operating Revenues Under Existing Rates for the Twelve Months Ending February 28, 2027	65,159,189
	Combined 2024-2025 Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessment Factors	0.676148%
	Projected 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 Ending February 28, 2027 (65,159,189	
	x 0.00676148)	440,573
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ended December 31, 2025 (Refer to Exhibit No. FIV-15-7)	439,453
		1,119
40801000	Taxes Other Than Income Taxes-Assessments	1,119

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 ending February 28, 2027.	
	Total Pro Forma Payroll	12,881,655
	Projected HI Component of FICA at 1.45% (12,881,655 x .0145)	186,784
	Total Pro Forma Payroll	12,881,655
	Less: Payroll in Excess of OASDI Wage Base of \$176,100	812,825
	Total Pro Forma Payroll Subject to OASDI Tax	12,068,830
	Pro Forma OASDI Component of FICA at 6.2% (12,068,830 x .062)	748,267
	Total Pro Forma FICA	935,051
	Less: Projected FICA for Twelve Months Ending February 28, 2027 (Refer to Exhibit No. FIV-15-8)	914,911
		20,141
40801201	Taxes Other Than Income Taxes-FICA	20,141

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 ending February 28, 2027 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Existing Rates for the Twelve Months Ending February 28, 2027	65,472,486
	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 Ending February 28, 2027 (65,472,486	
	x 0.00676148)	442,691
	Less: Projected Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ending February 28, 2027 (Refer to Exhibit No. FIV-15-9)	440,573
		2,118
40801000	Taxes Other Than Income Taxes-Assessments	2,118

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 ending February 28, 2027 and 2024-2025 assessment factors.	
	Pro Forma Operating Revenues Under Proposed Rates for the Twelve Months Ending February 28, 2027	85,738,630
	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 Ending February 28, 2027 (85,738,630 x 0.00676148)	579,720
	Less: Pro Forma Combined Pennsylvania Public Utility Commission, Consumer Advocate, Small Business Advocate, and Damage Prevention Control General and Supplemental Assessments For Twelve Months Ending February 28, 2027 (Refer to Exhibit No. FIV-15-11)	442,691
		137,029
40801000	Taxes Other Than Income Taxes-Assessments	137,029

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. FIV-17.

THE YORK WATER COMPANY
DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR
TWELVE MONTHS ENDING FEBRUARY 29, 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 pages 2 - 4.

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED AND PRO FORMA FEDERAL AND STATE INCOME TAXES UNDER EXISTING RATES FOR
 TWELVE MONTHS ENDING DECEMBER 31, 2025

Exhibit No. FIV-17
 Page 2 of 4
 Witness: M E Poff

		Under Existing Rates						
		Pro Forma Twelve Months Ended December 31, 2024 (Refer to Exh No HIV-17)	Exhibit Reference	Adjustment	Projected Twelve Months Ending December 31, 2025	Exhibit Reference	Adjustment	Pro Forma Twelve Months Ending December 31, 2025
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
40901000	Current Federal Income Tax	52,467	FIV-17-2	(919,237)	(866,769)	FIV-17-5	(112,702)	(979,471)
40901100	Current State Income Tax	(51,833)	FIV-17-2	(358,884)	(410,717)	FIV-17-5	(46,604)	(457,321)
41001000	Deferred Federal Income Tax-Accelerated Depreciation	354,122	FIV-17-3	21,983	376,105			376,105
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	(177,856)	FIV-17-4	6,354	(171,502)			(171,502)
41201100	Amortization of Investment Tax Credits	(38,309)	FIV-17-1	(65)	(38,374)			(38,374)
		(120,559)		(1,249,849)	(1,370,409)		(159,306)	(1,529,715)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PROJECTED FEDERAL AND STATE INCOME TAXES UNDER EXISTING
 RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIV-17
 Page 3 of 4
 Witness: M E Poff

Under Existing Rates

	Pro Forma Twelve Months Ended December 31, 2025 (1)	Exhibit Reference (2)	Adjustment (3)	Projected Twelve Months Ending February 28, 2027 (4)
40901000 Current Federal Income Tax	(979,471)	FIV-17-7	(221,637)	(1,201,108)
40901100 Current State Income Tax	(457,321)	FIV-17-7	(53,538)	(510,859)
41001000 Deferred Federal Income Tax-Accelerated Depreciation	376,105	FIV-17-8	50,726	426,830
41001009 Deferred Federal Income Tax-Basis Diff	(172,348)			(172,348)
41001109 Deferred State Income Tax-Basis Diff	(86,802)			(86,802)
41001012 Deferred Federal Income Tax-Excess ADIT	(171,502)	FIV-17-9	24,269	(147,233)
41201100 Amortization of Investment Tax Credits	(38,374)	FIV-17-6	1,185	(37,190)
	(1,529,715)		(198,995)	(1,728,710)

THE YORK WATER COMPANY
 DATA REQUIREMENTS OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION
 PRO FORMA FEDERAL AND STATE INCOME TAXES UNDER EXISTING AND
 PROPOSED RATES FOR TWELVE MONTHS ENDING FEBRUARY 28, 2027

Exhibit No. FIV-17
 Page 4 of 4
 Witness: M E Poff

		Under Existing Rates			Under Proposed Rates		
	Projected Twelve Months Ending February 28, 2027 (1)	Exhibit Reference (2)	Adjustment (3)	Pro Forma Twelve Months Ending February 28, 2027 (4)	Exhibit Reference (5)	Adjustment (6)	Pro Forma Twelve Months Ending February 28, 2027 (7)
40901000	Current Federal Income Tax		(73,915)	(1,275,023)	FIV-17-11	3,893,417	2,618,394
40901100	Current State Income Tax	FIV-17-10	(28,497)	(539,357)	FIV-17-11	1,501,083	961,727
41001000	Deferred Federal Income Tax-Accelerated Depreciation			426,830			426,830
41001009	Deferred Federal Income Tax-Basis Diff			(172,348)			(172,348)
41001109	Deferred State Income Tax-Basis Diff			(86,802)			(86,802)
41001012	Deferred Federal Income Tax-Excess ADIT			(147,233)			(147,233)
41201100	Amortization of Investment Tax Credits			(37,190)			(37,190)
			(102,412)	(1,831,122)		5,394,500	3,563,378

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)
2025	3248	50 years	(65)
	Total Pro Forma Amortization		(38,374)
	Less; Pro Forma Amortization Twelve Months Ended December 31, 2024		(38,309)
			(65)

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 ending December 31, 2025 based on projected taxable income under existing rates and current Federal and state income tax rates.	
	Projected Net Operating Income	36,636,117
	Add:	
	Customer Survey Expense	4,800
	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	17,241,159
	Cost of Removal	3,018,880
	Tank Painting	480,000
	Deferred Rate Case Expense	944,750
	State Tax Depreciation	11,976,051
	Pro Forma Interest Expense (Interest Synchronization)	8,523,195
	Projected Taxable Income	(5,140,393)
	Projected State Income Tax at 7.99%	(410,717)
		(410,717)
	Federal Bonus Depreciation Greater Than State	(602,201)
	Projected Federal Taxable Income	(4,127,474)
	Projected Federal Income Tax at 21%	(866,769)
	Total Projected Current Income Tax	(1,277,487)
	Less: Pro Forma Current Income Taxes for the Twelve Months Ended December 31, 2024	634
		(1,278,121)
40901000	Current Federal Income Tax	(919,237)
40901100	Current State Income Tax	(358,884)

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, 2025

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	201,533	201,533	-
1971	Asset Depreciation Range- Double Declining Balance	-	21,323	(21,323)
1972	Asset Depreciation Range- Double Declining Balance	-	4,339	(4,339)
1973	Asset Depreciation Range- Double Declining Balance	-	3,928	(3,928)
1974	Asset Depreciation Range- Double Declining Balance	8,586	4,579	4,007
1975	Asset Depreciation Range- Double Declining Balance	15,599	11,185	4,414
1976	Asset Depreciation Range- Double Declining Balance	11,245	10,949	296
1977	Asset Depreciation Range- Double Declining Balance	11,291	8,355	2,936
1978	Asset Depreciation Range- Double Declining Balance	17,003	15,114	1,889
1979	Asset Depreciation Range- Double Declining Balance	8,794	15,650	(6,856)
1980	Asset Depreciation Range- Double Declining Balance	4,536	7,007	(2,472)
1981	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	11,156	(11,156)
1982	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	26,355	(26,355)
1983	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	17,377	(17,377)
1984	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	39,781	(39,781)
1985	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	44,292	(44,292)
1986	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	61,245	(61,245)

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, 2025

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)
1987	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	30,027	(30,027)
1988	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	6,123	(6,123)
1989	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	48,024	(48,024)
1990	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,203	80,722	(79,519)
1991	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	50,344	(50,344)
1992	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	2	49,033	(49,031)
1993	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	115	71,469	(71,354)
1994	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	54	26,098	(26,044)
1995	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	56,766	(56,766)
1996	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	9,130	107,853	(98,723)
1997	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,760	63,776	(62,016)
1998	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	74	64,421	(64,347)

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, 2025

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)
1999	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	775	73,590	(72,815)
2000	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	132,906	90,431	42,475
2001	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	190,402	108,362	82,040
2002	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	106,759	69,193	37,566
2003	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	113,173	82,551	30,622
2004	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	461,307	324,866	136,441
2005	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	476,848	249,576	227,272
2006	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	304,468	303,358	1,110
2007	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	437,657	397,123	40,534
2008	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	667,959	227,556	440,403
2009	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	253,110	220,107	33,003

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, 2025

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)
2010	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	183,784	107,279	76,505
2011	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	22,208	129,785	(107,577)
2012	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	188,019	128,235	59,784
2013	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	145,881	131,693	14,188
2014	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	163,529	147,578	15,951
2015	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	158,805	184,192	(25,387)
2016	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	146,445	374,917	(228,472)
2017	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	242,314	247,884	(5,570)
2018	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	460,900	431,509	29,391
2019	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	228,636	180,028	48,608
2020	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	209,635	266,100	(56,465)

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, 2025

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)
2021	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	655,514	592,249	63,265
	Amortization of Net Salvage	-	618,165	(618,165)
2022	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	750,699	490,402	260,297
	Amortization of Net Salvage	-	801,153	(801,153)
2023	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	598,681	400,211	198,470
	Amortization of Net Salvage	-	617,209	(617,209)
2024	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	2,518,813	1,322,939	1,195,874
	Amortization of Net Salvage	-	701,001	(701,001)
2025	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,547,466	1,103,681	443,785
	Amortization of Net Salvage	3,018,880	603,776	2,415,104
	Totals	14,676,498	12,885,523	1,790,975
	Deferred Federal Income Tax at 21% (1,790,975 x .21)			376,105
	Less: Pro Forma Deferred Federal Income Tax For Twelve Months Ended December 31, 2024			354,122
				21,983
41001000	Deferred Federal Income Tax-Accelerated Depreciation			21,983

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2025

<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	178,641	7,146		7,146	3,062
Adjustment for disposition					0
2002 Additions (half-year)					
SL Property	2,017,793	80,712		80,712	34,591
Adjustment for disposition					0
2003 Additions (half-year)					
SL Property	2,116,971	84,679		84,679	36,291
Adjustment for disposition					0
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	575,161	23,006		23,006	9,860
Adjustment for disposition					0
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	422,850	16,914		16,914	7,249
Adjustment for disposition					0
2009 Additions (half-year)					
SL Property 50	3,135,117	125,405		125,405	53,745
Adjustment for disposition					0
2010 Additions (mid-quarter)					
15 yr. MACRS property 2Q	3,014	67		67	29
15 yr. MACRS property 4Q	14,817	766		766	328
SL Property 1Q	437,122	17,485		17,485	7,494
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	2,314,878	92,595		92,595	39,683
Adjustment for disposition					10,189
2011 Additions (half-year)					
SL Property 50	70,276	2,811		2,811	1,205
Adjustment for disposition					0
2012 Additions (half-year)					
15 yr. MACRS property 50	74,450	4,393		4,393	1,883

**THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
2025**

<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)
SL Property 50 Adjustment for disposition	3,775,292	151,012		151,012	64,719 0
2013 Additions (half-year)					
15 yr. MACRS property 50	6,369	376		376	161
SL Property 50 Adjustment for disposition	2,886,193	115,448		115,448	49,477 0
2014 Additions (half-year)					
15 yr. MACRS property 50	54,298	3,204		3,204	1,373
SL Property 50 Adjustment for disposition	3,250,552	130,022		130,022	55,724 0
2015 Additions (half-year)					
15 yr. MACRS property 50	70,988	4,195		4,195	1,798
SL Property 50 Adjustment for disposition	2,068,839	82,754		82,754	35,466 0
2016 Additions (half-year)					
15 yr. MACRS property 50	20,670	1,220		1,220	523
SL Property 50 Adjustment for disposition	2,511,482	100,459		100,459	43,054 0
2017 Additions (half-year)					
15 yr. MACRS property 50 2Q	19,745	1,167		1,167	500
15 yr. MACRS property 50 3Q	11,461	677		677	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 Adjustment for disposition	3,365,756	134,630		134,630	57,698 0
	<u>34,400,438</u>	<u>1,381,367</u>	<u>0</u>	<u>1,381,367</u>	<u>602,201</u>

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 ending December 31, 2025 based on pro forma taxable income under existing rates and current Federal and state income tax rates.	
	Pro Forma Net Operating Income	36,052,837
	Add:	
	Customer Survey Expense	4,800
	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	17,241,159
	Cost of Removal	3,018,880
	Tank Painting	480,000
	Deferred Rate Case Expense	944,750
	State Tax Depreciation	11,976,051
	Pro Forma Interest Expense (Interest Synchronization)	8,523,195
	Pro Forma Taxable Income	(5,723,673)
	Pro Forma State Income Tax at 7.99%	(457,321)
	Federal Bonus Depreciation Greater Than State	(602,201)
	Pro Forma Federal Taxable Income	(4,664,150)
	Pro Forma Federal Income Tax at 21%	(979,471)
	Total Pro Forma Current Income Tax	(1,436,793)
	Less: Projected Current Income Taxes for the Twelve Months Ending December 31, 2025	(1,277,487)
		(159,306)
40901000	Current Federal Income Tax	(112,702)
40901100	Current State Income Tax	(46,604)

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	-
1976	67403	50 years	(674)
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)
2025	3248	50 years	(65)
2026	3248	50 years	(65)
2027	541	50 years	(11)
	Total Pro Forma Amortization		(37,190)
	Less; Pro Forma Amortization Twelve Months Ending December 31, 2025		(38,374)
			1,185

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 project current Federal and state income tax for the twelve months ending February 28, 2027 based on projected taxable income under existing rates and current Federal and state income tax rates.	
	Projected Net Operating Income	34,988,046
	Add:	
	Customer Survey Expense	4,800
	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	9,379
	Deduct:	
	Tax Repair Expense	16,533,188
	Cost of Removal	2,220,538
	Tank Painting	-
	State Tax Depreciation	14,287,107
	Pro Forma Interest Expense (Interest Synchronization)	9,167,897
	Projected Taxable Income	(6,820,550)
	Projected State Income Tax at 7.49%	(510,859) (510,859)
	Federal Bonus Depreciation Greater Than State	(590,127)
	Projected Federal Taxable Income	(5,719,564)
	Projected Federal Income Tax at 21%	(1,201,108)
	Total Projected Current Income Tax	(1,711,968)
	Less: Pro Forma Current Income Taxes for the Twelve Months Ending December 31, 2025	(1,436,793)
		(275,175)
40901000	Current Federal Income Tax	(221,637)
40901100	Current State Income Tax	(53,538)

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 FEBRUARY 28, 2027

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	180,306	180,306	-
1971	Asset Depreciation Range- Double Declining Balance	-	14,946	(14,946)
1972	Asset Depreciation Range- Double Declining Balance	-	3,965	(3,965)
1973	Asset Depreciation Range- Double Declining Balance	-	3,444	(3,444)
1974	Asset Depreciation Range- Double Declining Balance	-	4,139	(4,139)
1975	Asset Depreciation Range- Double Declining Balance	15,599	10,978	4,621
1976	Asset Depreciation Range- Double Declining Balance	11,245	9,953	1,292
1977	Asset Depreciation Range- Double Declining Balance	11,291	6,796	4,495
1978	Asset Depreciation Range- Double Declining Balance	17,003	14,368	2,635
1979	Asset Depreciation Range- Double Declining Balance	8,794	14,893	(6,099)
1980	Asset Depreciation Range- Double Declining Balance	4,536	6,662	(2,127)
1981	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	8,254	(8,254)
1982	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	24,673	(24,673)
1983	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	15,355	(15,355)
1984	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	37,845	(37,845)
1985	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	24,204	(24,204)
1986	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	54,103	(54,103)

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 FEBRUARY 28, 2027

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)
1987	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	27,825	(27,825)
1988	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	5,124	(5,124)
1989	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	47,169	(47,169)
1990	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	769	79,276	(78,507)
1991	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	49,565	(49,565)
1992	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	47,664	(47,664)
1993	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	115	70,875	(70,760)
1994	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	15	25,760	(25,745)
1995	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	55,501	(55,501)
1996	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	9,130	106,862	(97,732)
1997	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,760	63,850	(62,090)
1998	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	74	64,065	(63,991)

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 FEBRUARY 28, 2027

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)
1999	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	775	72,345	(71,570)
2000	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	976	89,476	(88,500)
2001	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	96,788	101,896	(5,108)
2002	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	93,179	68,318	24,861
2003	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	106,301	82,166	24,135
2004	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	457,158	324,065	133,093
2005	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	471,422	248,078	223,344
2006	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	303,256	299,061	4,195
2007	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	437,119	389,790	47,329
2008	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	667,356	224,249	443,107
2009	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	253,033	217,717	35,316

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 FEBRUARY 28, 2027

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)
2010	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	182,637	105,711	76,926
2011	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	21,306	118,836	(97,530)
2012	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	188,019	125,819	62,200
2013	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	145,882	135,871	10,011
2014	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	163,529	147,261	16,268
2015	Straight Line, Accelerated Cost Recovery System, Limited Accelerated Cost Recovery System and Alternative Depreciation System	158,804	184,367	(25,563)
2016	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	146,445	193,769	(47,324)
2017	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	242,314	244,418	(2,104)
2018	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	456,065	406,452	49,613
2019	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	225,550	116,170	109,380
2020	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery Amortization of Net Salvage	167,001	198,629	(31,628)

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 FEBRUARY 28, 2027

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)
2021	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	615,765	441,326	174,439
2022	Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	559,893	431,470	128,423
2023	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	801,153	(801,153)
2024	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	501,806	423,774	78,032
2025	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	2,289,124	617,209	(617,209)
2026	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	-	701,002	(701,002)
2027	Amortization of Net Salvage Straight Line, Accelerated Cost Recovery System and Limited Accelerated Cost Recovery System	1,898,863	953,579	945,284
		-	603,776	(603,776)
		2,264,545	1,674,562	589,983
		2,220,538	444,108	1,776,430
		125,202	79,147	46,055
	Totals	15,721,287	13,688,761	2,032,526
	Deferred Federal Income Tax at 21% (2,032,526 x .21)			426,830
	Less: Pro Forma Deferred Federal Income Tax For Twelve Months Ended December 31, 2025			376,105
				50,726
41001000	Deferred Federal Income Tax-Accelerated Depreciation			50,726

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
FEBRUARY 28, 2027

<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	178,641	3,573		3,573	1,531
Adjustment for disposition					0
2002 Additions (half-year)					
SL Property	2,017,793	80,712		80,712	34,591
Adjustment for disposition					0
2003 Additions (half-year)					
SL Property	2,116,971	84,679		84,679	36,291
Adjustment for disposition					0
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	575,161	23,006		23,006	9,860
Adjustment for disposition					0
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	422,850	16,914		16,914	7,249
Adjustment for disposition					0
2009 Additions (half-year)					
SL Property 50	3,135,117	125,405		125,405	53,745
Adjustment for disposition					0
2010 Additions (mid-quarter)					
SL Property 1Q	437,122	17,485		17,485	7,494
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	2,314,878	92,595		92,595	39,683
Adjustment for disposition					0
2011 Additions (half-year)					
SL Property 50	70,276	2,811		2,811	1,205
Adjustment for disposition					0
2012 Additions (half-year)					
15 yr. MACRS property 50	74,450	4,400		4,400	1,886
SL Property 50	3,775,292	151,012		151,012	64,719
Adjustment for disposition					0

THE YORK WATER COMPANY
STATE TAX ADJUSTMENT FOR BONUS DEPRECIATION
FEBRUARY 28, 2027

<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)
2013 Additions (half-year)					
15 yr. MACRS property 50	6,369	376		376	161
SL Property 50	2,886,193	115,448		115,448	49,477
Adjustment for disposition					0
2014 Additions (half-year)					
15 yr. MACRS property 50	54,298	3,209		3,209	1,375
SL Property 50	3,250,552	130,022		130,022	55,724
Adjustment for disposition					0
2015 Additions (half-year)					
15 yr. MACRS property 50	70,988	4,188		4,188	1,795
SL Property 50	2,068,839	82,754		82,754	35,466
Adjustment for disposition					0
2016 Additions (half-year)					
15 yr. MACRS property 50	20,670	1,222		1,222	524
SL Property 50	2,511,482	100,459		100,459	43,054
Adjustment for disposition					0
2017 Additions (half-year)					
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	988		988	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	3,365,756	134,630		134,630	57,698
Adjustment for disposition					0
	<u>34,382,606</u>	<u>1,376,967</u>	<u>0</u>	<u>1,376,967</u>	<u>590,127</u>

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 ending February 28, 2027 based on pro forma taxable income under existing rates and current Federal and state income tax rates.	
	Pro Forma Net Operating Income	34,607,573
	Add:	
	Customer Survey Expense	4,800
	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	9,379
	Deduct:	
	Tax Repair Expense	16,533,188
	Cost of Removal	2,220,538
	Tank Painting	-
	State Tax Depreciation	14,287,107
	Pro Forma Interest Expense (Interest Synchronization)	9,167,897
	Pro Forma Taxable Income	(7,201,022)
	Pro Forma State Income Tax at 7.49%	(539,357)
	State Depreciation Greater Than Federal	(590,127)
	Pro Forma Federal Taxable Income	(6,071,539)
	Pro Forma Federal Income Tax at 21%	(1,275,023)
	Total Pro Forma Current Income Tax	(1,814,380)
	Less: Projected Current Income Taxes for the Twelve Months Ending February 28, 2027	(1,711,968)
		(102,412)
40901000	Current Federal Income Tax	(73,915)
40901100	Current State Income Tax	(28,497)

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 Increase in Sales of Water	20,266,144	
	Add: Increase in Late Charges	45,834	
	Less: Increase in Taxes Other Than Income Taxes and Uncollectible Accounts	270,814	
	Increase in State Taxable Income	20,041,163	
	State Income Tax at 7.49%	1,501,083	1,501,083
	Increase in Federal Taxable Income	18,540,080	
	Federal Income Tax at 21%		3,893,417
			5,394,500
40901000	Current Federal Income Tax		3,893,417
40901100	Current State Income Tax		1,501,083

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 projected income for the twelve months ending December 31, 2025 shown on Exhibit No. FIV-17-1 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 413,332,385 x weighted debt cost rate of 2.06%
= interest expense utilized for income tax calculations of 8,523,195

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ending December 31, 2025 shown on Exhibit No. FIV-17-5 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 413,332,385 x weighted debt cost rate of 2.06%
= interest expense utilized for income tax calculations of 8,523,195

Debt interest expense utilized for the income tax calculation on projected income for the twelve months ending February 28, 2027 shown on Exhibit No. FIV-17-6 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 444,597,217 x weighted debt cost rate of 2.06%
= interest expense utilized for income tax calculations of 9,167,897

Debt interest expense utilized for the income tax calculation on pro forma income for the twelve months ending February 28, 2027 shown on Exhibit No. FIV-17-10 is determined by reflecting the interest charges to ratepayers in the cost of capital determination (interest synchronization).

Rate base 444,597,217 x weighted debt cost rate of 2.06%
= interest expense utilized for income tax calculations of 9,167,897