Corporate Tax Accounting Group
JOURNAL ENTRY DETAIL REPORT
Georgia Power Company
For the Month of: 45U/Fin 48

Page No: 1
Run Date: 1/12/2026
Run Time: 12:34:23

GL Company No:
JV Number:
Date:
Description:

JE Id:
Total Base Debits: 143,602,688.00
Total Base Credits: -143,602,688.00
Total Lines: 12

Line #	Account #	Account Description	Resource Type	Location	Amount	Run Number
1	23600100	23600100	000	0000000	$0.00	1
2	23600100	23600100	000	0000000	$71,801,344.00	50
3	23600100	23600100	000	0000000	$0.00	1
4	23600105	23600105	000	1130000	$0.00	1
5	23600105	23600105	000	1130000	$0.00	1
6	23600122	23600122	000	0000000	($71,801,344.00)	50
7	40910100	40910100-Inc Tax-Util Fed	000	0000000	$0.00	1
8	40910100	40910100-Inc Tax-Util Fed	000	0000000	($71,801,344.00)	50
9	40910150	40910150-Inc Tax-Util St	000	1130000	$0.00	1
10	40910200	40910200-FIN48 Fed Inc-Util	000	0000000	$71,801,344.00	50
11	40920000	40920000	000	0000000	$0.00	1
12	40920050	40920050	000	1130000	$0.00	1

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B

Journal Entry Total - Balance Check: $0.00

Preparer: MH 1/12/2025

Reviewer:

Approver:

P&L Tax Impact - Expense/(Benefit):	Sum of B	$0.00
Bal Sheet Tax Impact - Debit/(Credit):	M1	$0.00
Non Tax Impact		$0.00

APPROVED

By TMONROE at 6:21:26 PM, 1/12/2026

Journal Entry Summary Report - By General Ledger Account and M Item Detail

2025 - Actuals - GPC & PFC
Georgia Power Company
45U/Fin 48
Across All Operations

GL Account Number / Tax Return Key	M Item Description	Current Period M Item Activity	DR Amount	CR Amount	Net DR/CR	
2360 Taxes Accrued						
23600100 - 23600100						
NO KEY	Current Tax		$71,801,344.00	$0.00	$71,801,344.00	JV
Total For: 23600100		**$0.00**	**$71,801,344.00**	**$0.00**	**$71,801,344.00**	
23600122 - 23600122						
900000	FIN 48 - CREDIT ADJ - FEDERAL	($71,801,344.00)	$0.00	$71,801,344.00	($71,801,344.00)	
Total For: 23600122		**($71,801,344.00)**	**$0.00**	**$71,801,344.00**	**($71,801,344.00)**	
Total: 2360 Taxes Accrued		**($71,801,344.00)**	**$71,801,344.00**	**$71,801,344.00**	**$0.00**	
Total (Journal Entry Check)		**($71,801,344.00)**	**$71,801,344.00**	**$71,801,344.00**	**$0.00**	

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Tax Provision Total Tax Analysis Report

Georgia Power Company
2025 - Actuals - GPC & PFC
45U/Fin 48
ACROSS OPERATING INDICATORS

	Current Period Before Adjustments				Current Period Adjustments				Total			
	M Item	Total Tax	Current Impact	Deferred Impact	M Item	Total Tax	Current Impact	Deferred Impact	M Item	Total Tax	Current Impact	Deferred Impact
Book Income		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
Tax Items		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
Book Income Before Income Taxes (Adjusted for Tax Items)		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
Federal Income Taxes @ Statutory Rate		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
State Taxes		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
State Benefit of Fed/State Deduction		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
Fed Benefit of State Tax Deduction		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
Fed / Foreign Rate Differential		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
Total Federal & State @ Statutory Rates		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
Other Current Tax ETR Adjustments												
Current Year Current Tax State Rate Change Adjust		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
Current Year Current Tax Fed/For Rate Change Adjust		$0.00	$0.00			$0.00	$0.00			$0.00	$0.00	
FIN 48												
900000 FIN 48 - CREDIT ADJ - FEDERAL	$0.00	$71,801,344.00	$71,801,344.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$71,801,344.00	$71,801,344.00	$0.00
Subtotal:	$0.00	$71,801,344.00	$71,801,344.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$71,801,344.00	$71,801,344.00	$0.00

Tax Provision Total Tax Analysis Report

Georgia Power Company
2025 - Actuals - GPC & PFC
45U/Fin 48
ACROSS OPERATING INDICATORS

	Current Period Before Adjustments				Current Period Adjustments				Total			
	M Item	Total Tax	Current Impact	Deferred Impact	M Item	Total Tax	Current Impact	Deferred Impact	M Item	Total Tax	Current Impact	Deferred Impact
Tax Credits & Adjustments												
Fed 45U PTC	$71,801,344.00	($71,801,344.00)	($71,801,344.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$71,801,344.00	($71,801,344.00)	($71,801,344.00)	$0.00
Subtotal:	$71,801,344.00	($71,801,344.00)	($71,801,344.00)	$0.00	$0.00	$0.00	$0.00	$0.00	$71,801,344.00	($71,801,344.00)	($71,801,344.00)	$0.00
Expense Booked To/From Other Companies (Discrete)		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
Total Adjustments to Tax Expense		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
Tax Expense (Benefit) With Discrete Items		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
Less: Discrete Items Included Above		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
Tax Expense (Benefit) Without Discrete Items		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
Total Tax Expense		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
Tax Expense Booked		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00
Difference		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00		$0.00	$0.00	$0.00

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