



**Otter Tail Power Company**  
**Other Taxes**  
**2009 Actual and Test Year Totals**

Line No.	(A) Description	(B) 2009 Actual Year	(C) Test Year Adjustments	(D) Adjusted 2009 Test year
	Federal Taxes			
1	Federal Unemployment	\$47,225		\$47,225
2	Federal FICA	3,892,461		3,892,461
3				
4	State and Local Taxes			
5	Minnesota			
6	Property	4,389,269		4,389,269
7	Unemployment	75,225		75,225
8				
9	North Dakota			
10	Property	2,605,608	787,178	3,392,786
11	Unemployment	10,587		10,587
12	Foreign Corporation	0		0
13	Coal Conversion	709,864		709,864
14				
15	South Dakota			
16	Property	1,140,912		1,140,912
17	Unemployment	0		0
18	Foreign Corporation	0		0
19	Coal Conversion	0		0
20				
21	Total Other Taxes	<u>\$12,871,151</u>	<u>\$787,178</u>	<u>\$13,658,329</u>

**Note:** The amounts listed above for Property and Coal Conversion Taxes are combined on the JCROSS and allocated to each jurisdiction based on their respective Net Electric Plant in Service allocation factor. The amounts can be added together and tied to the Input Summary, B-Summary, Page 5 of 7. The Input Summary is located in Volume 4A, Tab - 2009 Test Year Work Papers.

Line No.	Description
1 2 3 4	The only adjustment to Other Taxes was related to recognizing the Test Year (2010) property taxes associated with the Langdon, Ashtabula and Luverne wind investments. The calculation of the adjustment, \$787,178, can be found on work papers SD TY-18 and SD TY-19, located in Volume 4A, Tab - Test Year Adjustments.