

## Section L

**20:10:13:94. Statement L – Taxes Other Than Income.** For the test period, other taxes shall be classified under the headings of federal, state, and local, with subclassifications showing kind of taxes. The statement shall show separately, by columns, the following:

- (1) Tax expense per books for the test period;
- (2) Claimed adjustments, if any, to amounts booked;
- (3) Total adjusted taxes claimed.

Items required by § 20:10:13:96 shall be submitted as a part of statement L.

**Source:** 2 SDR 90, effective July 7, 1976; 12 SDR 151, 12 SDR 155, effective July 1, 1986.

**General Authority:**SDCL [49-34A-4](#).

**Law Implemented:**SDCL [49-34A-10](#), [49-34A-12](#), [49-34A-41](#).

**BLACK HILLS POWER, INC.**  
**TAXES OTHER THAN FEDERAL INCOME TAX**  
**For the Test Year Ended June 30, 2012**

Line No.	Description	(a) Per Books	(b) Pro Forma Adjustments	(c) (a) + (b) Adjusted Total
1	Federal Taxes			
2	FICA Tax	\$ 2,917,700	\$ (9,159)	\$ 2,908,541
3	Unemployment Tax	21,763	(210)	21,554
4				
5				
6	State Taxes			
7	Unemployment Tax	92,754	(210)	92,545
8	Montana Electric Energy Tax	17,789		17,789
9	Wyoming Franchise Taxes	60,432		60,432
10	South Dakota PUC Tax	216,138	20,619 (1)	236,757
11	Wyoming Sales Tax	(2,479)	4,414 (1)	1,935
12				
13	Local Taxes			
14	Property	4,660,470	469,541	5,130,011
15				
16	TOTIT- Payroll Loading	(3,103,603)		(3,103,603)
17				
18	Total Other Taxes	<u>\$ 4,880,964</u>	<u>\$ 484,996</u>	<u>\$ 5,365,960</u>

NOTE (1): Additional Revenue required multiplied by applicable Mill Levy Tax.