

Tax Collections Available  
Adjusted Test Year Ended December 31, 2013 (\$000's)

<u>Line</u>	<u>Item</u> (a)	<u>South Dakota</u> <u>Per Books</u> (b)	<u>Adjustments</u> (c)	<u>Pro Forma</u> <u>Collections</u> (d)	<u>Collections</u> <u>Per Day</u> (e)	<u>Collection</u> <u>Lead Days</u> (f)	<u>Available</u> (g)
1	Employee FICA	\$ 1,604	\$ -	\$ 1,604	\$ 4	12.76	\$ 51
2	Federal Withholding	4,388	-	4,388	12	12.75	153
3	South Dakota Sales Tax	7,017	-	7,017	19	11.80	224
4	Total	<u>\$ 13,009</u>	<u>\$ -</u>	<u>\$ 13,009</u>			<u>\$ 428</u>

Column (f)

line 1 & 2: Volume 4, lead-day workpaper on FIT & FICA  
average payment leads

line 3:  $[(365 / 12) / 2] + 30.4$  (1 month) - 33.76 (revenue lag)  
Reflects SD sales tax remittance statute.

PF8-1

Federal Tax Withholdings  
 Fiscal Year Ended 12-31-2013

	Employee FICA	Fed Withholding
NSP Mn	29,212,343	79,928,805
SD Labor Allocator	5.491%	5.491%
SD Jur	<u>1,603,904</u>	<u>4,388,491</u>

Employees only

ELabor	
MN	88.80%
ND	5.67%
SD	5.49%
WHLSL	0.04%

Co (%) 1190

Co	Group	Pay Bgn Dt	Pay Period End	State	Locality	Resident	Tax Class	Count	Seq No	Sum Curr Tax	Sum Curr TxGr	Sum Curr NLGr	Sum Not Taken
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MED/EE Total	7,693,464
OASDI/EE Total	29,212,343
Withholdng Total	79,928,805
Grand Total	116,834,612

XCEL ENERGY (MN)  
South Dakota State Sales Tax  
2013 Actual

South Dakota	
Jan	578,255
Feb	529,258
Mar	538,698
Apr	517,012
May	473,493
Jun	518,120
Jul	744,822
Aug	741,442
Sep	765,894
Oct	611,213
Nov	474,100
Dec	524,240
Total	<u><u>7,016,548</u></u>

Data provided by L. Thingvold ( Tax Services)