

Otter Tail Power Company
Other Taxes
2007 Actual and Test Year Totals

Statement L
Page 1 of 1

Line No.	(A) Description	(B) 2007 Actual Year	(C) Test Year Adjustments	(D) Adjusted 2007 Test year
	Federal Taxes			
	Property	35,417	(969)	34,448
1	Federal Unemployment	48,192		48,192
2	Federal FICA	3,944,661		3,944,661
3				
4	State and Local Taxes			
5	Minnesota			
6	Property	4,660,655	408,487	5,069,142
7	Unemployment	78,111		78,111
8				
9	North Dakota			
10	Property	2,948,735	616,514	3,565,249
11	Unemployment	24,770		24,770
12	Foreign Corporation	0		0
13	Coal Conversion	753,852		753,852
14				
15	South Dakota			
16	Property	1,012,948	(39,032)	973,916
17	Unemployment	0		0
18	Foreign Corporation	0		0
19	Coal Conversion	0		0
20				
21	Total Other Taxes	<u>13,507,341</u>	<u>985,000</u>	<u>14,492,341</u>

Note: The amounts listed above for Property and Coal Conversion Taxes are combined on the JCOSS. The two items 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 - 2007 Test Year Work Papers.

Line No.	Description
1	The only adjustment to Other Taxes was related to normalizing the property taxes associated
2	with the new wind investments at Langdon and Ashtabula. The calculation of the adjustment,
3	\$985,000, can be found on TY-01, Page 10 of 10, located in Volume 1, Tab - Required Schedules,
4	Line 32, Column (D).