

## Section L

**20:10:13:94. Statement L -- Other taxes.** 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.  
South Dakota  
Cost of Service Model Description

## **Section L**

**20:10:13:95. Schedule L-1 -- Working papers for adjusted taxes.** Schedule L-1 shall show computations of adjusted taxes claimed in 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, 2009**

**Statement L**  
**Page 1 of 1**

Line No.	Description	(a) Per Books	(b) pro forma Adjustments	(c) (a) + (b) Adjusted Total
1	Federal Taxes			
2	FICA Tax	\$ 1,926,704	\$ 93,603	\$ 2,020,307
3	Unemployment Tax	21,700	2,141	23,841
4				
5				
6	State Taxes			
7	Unemployment Tax	21,224	2,141	23,365
8	Montana Electric Energy Tax	8,074		8,074
9	Montana PSC Tax	12,287		12,287
10	Wyoming Franchise Taxes	46,044		46,044
11	South Dakota PUC Tax	175,000	58,139 (1)	233,139
12	Wyoming PSC Tax	52,049	8,821 (1)	60,870
13				
14	Local Taxes			
15	Property	4,520,434	1,000,043	5,520,477
16				
17	Total Other Taxes	<u>\$ 6,783,516</u>	<u>\$ 1,164,888</u>	<u>\$ 7,948,404</u>

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

**BLACK HILLS POWER, INC.**  
**ADJUSTMENTS OTHER THAN FEDERAL INCOME TAX**  
**FOR THE TEST YEAR ENDED JUNE 30, 2009**

Schedule L-1  
Page 1 of 1

Line No.	Description	Reference	Amount
<b>FICA Tax Adjustment</b>			
1	Net O&M Payroll Changes	Sched H-1 Ln.29(d)	1,223,564
2	FICA Tax Rate		<u>7.65%</u>
3	Additional FICA Tax on O&M Wage Increase	Ln.1 * Ln.2	93,603
4			
5	Adjustment to FICA Tax	Ln.3	<u>\$ 93,603</u>
6			
<b>Unemployment Tax Adjustment</b>			
8	O&M Payroll Changes	Sched H-1 Ln.29(d)	1,223,564
9	Estimated Blended Tax Rate		<u>0.35%</u>
10			
11	Adjustment to Unemployment Tax	Ln.8 * Ln.9	<u>\$ 4,282</u>
12			
13	Federal Adjustment	Ln.11 ÷ 2	\$ 2,141
14	State Adjustment	Ln.11 ÷ 2	\$ 2,141
15			
16			
<b>Property Tax Adjustment</b>			
18	12 month Average Acct. # 106	Stmt D pg.2 Ln.23(c)	10,198,131
19	Subsequent/Expected Additions/Retirements	Stmt D pg.2 Ln.23(b)	<u>152,278,440</u>
20		Ln.18 + Ln.19	162,476,571
21	Effective Blended Tax Rate		<u>0.6155%</u>
22			
23	Total Property Tax Adjustment	Ln.20 * Ln.21	<u>\$ 1,000,043</u>