

Black Hills Power, Inc.
South Dakota
Revenue Requirement Model Description

Section K

20:10:13:93. Schedule K-5 -- Working Papers for Claimed Allowances for State Income Taxes. In support of the claimed allowances for income taxes paid state governments, the utility shall submit schedule K-5 showing the income tax paid each state in the current or previous year covered by the test period, including the effect of liberalized depreciation on the taxes paid.

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.
STATE INCOME TAXES
For the Test Year Ended June 30, 2012

Schedule K-5
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<u>Line No.</u>	<u>State</u>	<u>Amount</u>
1	Montana	\$ 10,261
2		
3	Wyoming	N/A
4		
5	South Dakota	N/A
6		
7	Nebraska	N/A