

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

**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.  
South Dakota  
Revenue Requirement 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 Pro Forma Test Year Ended September 30, 2013**

**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	\$ 3,007,210	\$ 21,283	\$ 3,028,493
3	Unemployment Tax	20,987	487	21,474
4				
5				
6	State Taxes			
7	Unemployment Tax	80,114	487	80,601
8	Montana Electric Energy Tax	15,777		15,777
9	Wyoming Franchise Taxes	64,059		64,059
10	South Dakota PUC Tax	211,595	38,643 (1)	250,238
11	Wyoming Sales Tax	(5,843)	5,843	-
12				
13	Local Taxes			
14	Property	5,042,451	0	5,042,451
15				
16	TOTIT- Payroll Loading	(3,077,071)		(3,077,071)
17				
18	Total Other Taxes	<u>\$ 5,359,279</u>	<u>\$ 66,743</u>	<u>\$ 5,426,022</u>

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

**BLACK HILLS POWER, INC.**  
**ADJUSTMENTS OTHER THAN FEDERAL INCOME TAX**  
**For the Pro Forma Test Year Ended September 30, 2013**

Line No.	Description	Reference	Amount
1	<b>FICA Tax Adjustment</b>		
2	Net O&M Payroll Changes	Sched. H-1, Ln.8 - Ln 5	\$ 278,204
3	FICA Tax Rate		<u>7.65%</u>
4	Additional FICA Tax on O&M Wage Increase	Ln.2 * Ln.3	<u>21,283</u>
5			
6	Adjustment to FICA Tax	Ln.4	<u>\$ 21,283</u>
7			
8	<b>Unemployment Tax Adjustment</b>		
9	O&M Payroll Changes	Sched. H-1, Ln.8 - Ln 5	278,204
10	Estimated Blended Tax Rate		<u>0.35%</u>
11			
12	Adjustment to Unemployment Tax	Ln.9 * Ln.10	<u>\$ 974</u>
13			
14	Federal Adjustment	Ln.12 / 2	\$ 487
15	State Adjustment	Ln.12 / 2	\$ 487