

Northern States Power Company
South Dakota
Revenue Requirement Model Description

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](#).

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.

OTHER TAXES CLASSIFIED UNDER HEADINGS OF FEDERAL, STATE, AND LOCAL

	TOTAL PER BOOKS (1)	ADJUSTMENTS (2)	ADJUSTED BALANCE
FEDERAL			
Social Security (FICA)	28,720	(24)	28,696
Unemployment	202		202
Heavy Vehicle Use Tax	57		57
	<u>28,980</u>	<u>(24)</u>	<u>28,956</u>
Real Estate Tax	83,831		83,831
STATE			
Minnesota			
Unemployment	4,656		4,656
Use Tax	-		-
	<u>4,656</u>	<u>-</u>	<u>4,656</u>
North Dakota			
Unemployment	17		17
Use Tax	-		-
	<u>17</u>	<u>-</u>	<u>17</u>
South Dakota			
Unemployment	11		11
Use Tax	-		-
	<u>11</u>	<u>-</u>	<u>11</u>
Local			
Minnesota			
Real Estate & Personal Property	63,843	50,681	114,524
North Dakota			
Personal Property	2,169		2,169
South Dakota			
Personal Property	3,300		3,300
Billed by Xcel Energy Services			
Payroll Tax	3		3
Other Tax	112		112
	<u>115</u>	<u>-</u>	<u>115</u>
Other & Rounding	-		-
Total Taxes Other than Income Tax	<u><u>186,921</u></u>	<u><u>50,657</u></u>	<u><u>237,578</u></u>

(1) Per FERC Form 1, p. 262-263.2

(2) See Exhibit____(NSP-1), Statement M