

OTTER TAIL POWER COMPANY
Electric Utility - State of South Dakota
OPERATING INCOME SCHEDULES
COMPUTATION OF DEFERRED INCOME TAXES

Exhibit ____ (TAA-1), Schedule C-6
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Line No.	Description	(A)	(B)	(C)	(D)
		2017 Actual Year		2017 Test Year	
		Total Utility	SD Jurisdiction	Total Utility	SD Jurisdiction
1	Excess Tax Over Book Depreciation	\$14,200,908	\$ 925,739	\$5,812,745	\$ 282,715
2	Excess Tax Over Book Pensions	5,608,511	365,717	5,608,511	367,091
3	Capitalized A & G Expenses	311,280	20,490	311,280	20,567
4	Provisions for Operating Reserves in Excess of Actual Charges	(790,985)	(51,306)	(790,985)	(51,499)
5	Transfer of ND current income taxes due to NOL	(872,028)	(556,439)	-	-
6	Other Capitalized Items	<u>(2,560,265)</u>	<u>(177,139)</u>	<u>(2,560,265)</u>	<u>(177,805)</u>
7	TOTAL Deferred Income Taxes	<u>\$15,897,422</u>	<u>\$527,063</u>	<u>\$8,381,287</u>	<u>\$441,070</u>