

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.

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.

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

	TOTAL PER BOOKS (1)	ADJUSTMENTS (2)	ADJUSTED BALANCE
FEDERAL			
Social Security (FICA)	27,630	(32)	27,598
Unemployment	159		159
Heavy Vehicle Use Tax	-		-
	<u>27,788</u>	<u>(32)</u>	<u>27,756</u>
STATE			
Minnesota			
Unemployment	2,723		2,723
Use Tax	-		-
	<u>2,723</u>	<u>-</u>	<u>2,723</u>
North Dakota			
Unemployment	18		18
Use Tax	-		-
	<u>18</u>	<u>-</u>	<u>18</u>
South Dakota			
Unemployment	18		18
Use Tax	-		-
	<u>18</u>	<u>-</u>	<u>18</u>
Local			
Minnesota			
Real Estate & Personal Property	188,651	28,771	217,422
North Dakota			
Personal Property	5,871		5,871
South Dakota			
Personal Property	4,608		4,608
Total Taxes Other than Income Tax	<u>229,678</u>	<u>28,739</u>	<u>258,418</u>

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

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