

2021 Actual Year						
Meals and Entertainment		1,451,000				
	Utility Allocator		Electric	Gas		
	Labor		91.7635%	8.2365%		
			1,331,488	119,512		1,451,000
Electric	SubBU Allocator					
	Labor - Elec MN					
	Production	75.5308%	1,005,684			
	Transmission	5.4117%	72,056			
	Distribution	19.0575%	253,748			
			<u>1,331,488</u>			
Electric	Jurisdiction Allocator		MN	ND	SD	Total
	Demand		86.9632%	6.2862%	6.7506%	100.0000%
	Customers		87.3020%	6.2301%	6.4679%	100.0000%
	Production		874,575	63,219	67,890	1,005,684
	Transmission		62,662	4,530	4,864	72,056
	Distribution		221,527	15,809	16,412	253,748
			<u>1,158,765</u>	<u>83,558</u>	<u>89,166</u>	<u>1,331,488</u>
Gas	Jurisdiction Allocator		MN	ND		Total
	Customers		88.6535%	11.3465%		100.0000%
			105,951	13,560		119,512
Federal R&E Credit	Electric	(4,702,500)				
	Jurisdiction Allocator		MN	ND	SD	Total
	Energy		86.8458%	6.4970%	6.6572%	100.0000%
			(4,083,924)	(305,521)	(313,055)	(4,702,500)
Federal R&E Credit	Gas	(247,500)				
	Jurisdiction Allocator		MN	ND		Total
	Design Day Demand		87.1768%	12.8232%		100.0000%
			(215,763)	(31,737)		(247,500)
Federal Production Tax Credit		(160,309,711)				
	Jurisdiction Allocator		MN	ND	SD	Total
	Energy		86.8458%	6.4970%	6.6572%	100.0000%
			(139,222,251)	(10,415,322)	(10,672,138)	(160,309,711)
Total Federal Credits Electric (Ties to COSS)			(143,306,175)	(10,720,843)	(10,985,193)	(165,012,211)
Total Federal Credits Gas (Ties to COSS)			(215,763)	(31,737)	-	(247,500)

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

Operating Company Northern States Power Company, Minnesota  
 Calendar Year 2021-2026 forecast  
 Date Prepared 2/22/2022

NSP

ID Number	Tax Department Item Description	FERC Account	Temp/Perm	Utility	Allocator	Tax Rate Used	Total Wind Credit	NSPM Schedule M Activity
<b>NON-PLANT PERMANENT ITEMS &amp; CURRENT YEAR UTILIZATION OF CURRENT YEAR CREDITS<sup>3</sup></b>								
265708E	DEFERRED REVENUE (ITC GRANT ACCOUNTING)	409	Perm	E	Electric	ETR		(173,548)
260015A	MEALS & ENTERTAINMENT	409	Perm	EG	Labor	ETR		1,451,000
CR&E-FdD-E	Credit: R&E - E	190	Perm	E	Electric	Federal Credit		(4,702,500)
CR&E-FdD-G	Credit: R&E - G	190	Perm	G	Gas	Federal Credit		(247,500)
CPTC-FdD-E	Credit: WIND	190	Perm	E	Electric	Federal Credit	(160,309,711)	
	Credit: WIND (Border Winds)	190	Perm	E	Electric	Federal Credit		(15,859,567)
	Credit: WIND (Courtenay)	190	Perm	E	Electric	Federal Credit		(18,618,575)
	Credit: WIND (Grand Meadows)	190	Perm	E	Electric	Federal Credit		-
	Credit: WIND (Nobles)	190	Perm	E	Electric	Federal Credit		-
	Credit: WIND (Pleasant Valley)	190	Perm	E	Electric	Federal Credit		(17,715,541)
	Credit: WIND (Blazing Star I)	190	Perm	E	Electric	Federal Credit		(20,149,863)
	Credit: WIND (Blazing Star II)	190	Perm	E	Electric	Federal Credit		(18,519,027)
	Credit: WIND (Foxtail)	190	Perm	E	Electric	Federal Credit		(15,551,050)
	Credit: WIND (Freeborn)	190	Perm	E	Electric	Federal Credit		(9,744,981)
	Credit: WIND (Crowned Ridge)	190	Perm	E	Electric	Federal Credit		(20,566,510)
	Credit: WIND (Lake Benton)	190	Perm	E	Electric	Federal Credit		(11,029,975)
	Credit: WIND (Community North)	190	Perm	E	Electric	Federal Credit		(2,655,048)
	Credit: WIND (Jeffers)	190	Perm	E	Electric	Federal Credit		(4,338,481)
	Credit: WIND (Dakota Range)	190	Perm	E	Electric	Federal Credit		-
	Credit: WIND (Mower)	190	Perm	E	Electric	Federal Credit		(5,561,093)
<b>Total Permanent &amp; Current Year Utilization Items</b>								\$ (163,982,259)

<sup>3</sup> Non-Plant Permanent & Current Year Utilization Items: These are permanent current adjustments (i.e.. activity is recorded to FERC 165 or FERC 236; and FERC 409).