

**Otter Tail Power Company
Federal ADIT Proration -- Preserve True-Up Period**

September 2024 - August 2025				
Line No.	Month	Original ADIT Balance - All Projects	Federal ADIT Prorate Balance - All Projects	Difference due to Federal ADIT Proration
1	Aug-24	(74,907)	(61,726)	13,180
2	Sep-24	(71,240)	(60,370)	
3	Oct-24	(66,482)	(58,951)	
4	Nov-24	(64,398)	(58,298)	
5	Dec-24	(62,045)	(56,683)	
6	Jan-25	(98,500)	(132,665)	
7	Feb-25	(97,902)	(129,439)	
8	Mar-25	(97,312)	(127,565)	
9	Apr-25	(96,910)	(124,412)	
10	May-25	(96,910)	(123,521)	
11	Jun-25	(96,910)	(123,130)	
12	Jul-25	(96,910)	(122,345)	
13	Aug-25	(96,910)	(121,972)	(25,062)
14	Simple Average	(84,075)	(91,171)	(5,941)
15				
16	Rate Base Rev Req Gross Up Factor			7.87%
17	Total Company Revenue Requirement \$			(467)
18				
19	SD Revenue Requirement Related to Federal ADIT Proration-Preservation			\$ (287)
20				
21	Tax Conversion Factor	1.2658		
22	Gross Up of Equity %	6.01%		
23	Equity Return %	4.75%		
24	Gross Up Factor	1.26%		
25				
26		Annual	Monthly	
27	Debt Return %	1.85%	0.15%	
28	Preferred Equity %	0.00%	0.00%	
29	Equity Return %	4.75%	0.40%	
30	Rate of Return	6.60%	0.55%	
31	Tax RR on Equity Return	1.26%	0.11%	
32	Rate Base Rev Req Gross Up Factor	7.87%	0.66%	
33				