

## 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**

	<b>TOTAL PER BOOKS (1)</b>	<b>ADJUSTMENTS (2)</b>	<b>ADJUSTED BALANCE</b>
<b>FEDERAL</b>			
Social Security (FICA)	28,969	(37)	28,932
Unemployment	149		149
Heavy Vehicle Use Tax	-		-
	<u>29,118</u>	<u>(37)</u>	<u>29,081</u>
<b>STATE</b>			
Minnesota			
Unemployment	1,679		1,679
Use Tax	-		-
	<u>1,679</u>	<u>-</u>	<u>1,679</u>
North Dakota			
Unemployment	2		2
Use Tax	-		-
	<u>2</u>	<u>-</u>	<u>2</u>
South Dakota			
Unemployment	2		2
Use Tax	-		-
	<u>2</u>	<u>-</u>	<u>2</u>
<b>Local</b>			
Minnesota			
Real Estate & Personal Property	200,019	43,425	243,444
North Dakota			
Personal Property	6,918		6,918
South Dakota			
Personal Property	6,340		6,340
<b>Total Taxes Other than Income Tax</b>	<u><u>244,077</u></u>	<u><u>43,388</u></u>	<u><u>287,467</u></u>

(1) Per FERC Form 1, p. 262-263 plus any applicable regulatory adjustments

(2) See Exhibit\_\_\_\_(NSP-1), Statement M