

Statement 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.

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](#).

BLACK HILLS POWER, INC., d/b/a BLACK HILLS ENERGY **COST OF SERVICE STUDY**
TAXES OTHER THAN FEDERAL INCOME TAX **Statement L**
FOR THE PRO FORMA PERIOD ENDING SEPTEMBER 30, 2026

(a)	(b)	(c)	(d)
Line No.	Description	Reference	Amount
1	FICA Tax		
2	Per Books		\$ 1,919,302
3	Out of Period Adjustments		-
4	Adjustment	Sched L-1, Ln. 4	187,943
5	Removal of CUS and DC Tie Amounts	Stmnt T, Ln. 174, Col. e	(278,583)
6	Adjusted Total	Sum Ln. (2 - 5)	\$ 1,828,663
7			
8	FUTA		
9	Per Books		9,020
10	Out of Period Adjustments		-
11	Adjustment	Sched L-1, Ln. 9	336
12	Removal of CUS and DC Tie Amounts	Stmnt T, Ln. 175, Col. e	(1,237)
13	Adjusted Total	Sum Ln. (9 - 12)	\$ 8,119
14			
15	SUTA		
16	Per Books		(4,435)
17	Out of Period Adjustments		-
18	Adjustment	Sched L-1, Ln. 16	144
19	Removal of CUS and DC Tie Amounts	Stmnt T, Ln. 176, Col. e	567
20	Adjusted Total	Sum Ln. (16 - 19)	\$ (3,724)
21			
22	State Sales & Use Tax		
23	Per Books		(630)
24	Out of Period Adjustments		-
25	Adjustment		-
26	Adjusted Total	Sum Ln. (23 - 25)	\$ (630)
27			
28	Ad Valorem Taxes		
29	Per Books		8,023,481
30	Out of Period Adjustments		226,923
31	Adjustment	Sched L-1, Ln. 21	380,133
32	Removal of CUS and DC Tie Amounts	Stmnt T, Ln. 177, Col. e	(1,639,333)
33	Adjusted Total	Sum Ln. (29 - 32)	\$ 6,991,204
34			
35	Franchise Tax		
36	Per Books		228,223
37	Out of Period Adjustments		-
38	Adjustment		-
39	Adjusted Total	Sum Ln. (36 - 38)	\$ 228,223
40			
41	TOTI - Payroll Loading & Other		
42	Per Books		(1,222,987)
43	Out of Period Adjustments		-
44	Adjustment		-
45	Adjusted Total	Sum Ln. (42 - 44)	\$ (1,222,987)
46			
47	Total BHP Taxes Other Than Income		
48	Per Books	Sum Ln. (2, 9, 16, 23, 29, 36, & 42)	8,951,974
49	Out of Period Adjustments	Sum Ln. (3, 10, 17, 24, 30, 37, & 43)	226,923
50	Adjustment	Sum Ln. (4, 11, 18, 25, 31, 38, & 44)	568,556
51	Removal of CUS and DC Tie TOTI Amount	Sum Ln. (5, 12, 19 & 32)	(1,918,585)
52	Adjusted Total	Sum Ln. (48 - 51)	\$ 7,828,867
53			
54	Allocated Taxes Other Than Income		
55	Per Books		1,238,746
56	Out of Period Adjustment		-
57	Pro Forma Adjustment	Sched L-1, Ln. 32	268,555
58	Adjusted Total	Sum Ln. (55 - 57)	\$ 1,507,300