

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.

NorthWestern Corporation, dba NorthWestern Energy
 South Dakota Electric Rate Case
 Taxes Other than Income Taxes
 September 30, 2014 Test Year

Statement L
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Line No.	Account No.	Description	Actual Per Books Year ended 9/30/2014	Adjustments	Test Period Year ended 9/30/2014
	(a)	(b)	(c)	(d)	(f)
1		Property - South Dakota	4,504,123.36		4,504,123
2		Property - North Dakota	12,840.00		12,840
3		Property - Iowa	424,570.00		424,570
4		Coal Conversion Facility - N Dakota	220,981		220,981
5		Gross Revenue - South Dakota	193,967	39,764	233,731
6		Delaware Franchise	19,806		19,806
7		Vehicle - South Dakota	73,840		73,840
8		Payroll Tax - FICA	676,920	41,224	718,145
9		Payroll Tax - Medicare	196,307	11,955	208,262
10		Payroll Tax - FUT	6,769	412	7,181
11		Payroll Tax - SUT - SD	4,062	247	4,309
12					
13			<u>6,334,185</u>	<u>93,603</u>	<u>6,427,788</u>