

OTTER TAIL POWER COMPANY
ELECTRIC UTILITY - STATE OF SOUTH DAKOTA
OPERATING INCOME STATEMENT SCHEDULES
DEVELOPMENT OF FEDERAL AND STATE INCOME TAX RATES

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		(A)	(B)	(C)
Line No.	Description	Minnesota	North Dakota	South Dakota
1	State Tax Rate	9.80%	4.31%	
2				
3	Effective Tax Rate - Federal	18.94%	20.09%	21.00%
4				
5	Effective Tax Rate - Total	28.74%	24.40%	21.00%