

SPS 2020 Transmission Formula True-Up

Pivot Table Created from Company Books and Records

Row Labels	Sum of Amount
300247	(\$946,691)
SPS Facility Attach Rev - ED Misc Op	(\$946,691)
219772-JU Incur Pole Rent Revenue	\$605,753
219772-DO PPD Def'd Revenue	\$930,072
219772-Clear Amort. Rounding	(\$0)
Reclass FA activity from 600101712664	\$30,075
Reclass FA activity from 600000001549	\$1,939
Reclass FA activity from 600101712663	\$48,158
Reclass FA activity from 600101712911	(\$7,872)
Reclass FA activity from 600000001540	(\$1,032)
Reclass FA activity from 600000001598	(\$3,906)
219772 Recur Contract Incurred Rev (Jan-Dec 2020)	(\$930,072)
Electricity Sales for 01/21/2020	(\$888)
Electricity Sales for 01/16/2020	(\$602,355)
Electricity Sales for 01/17/2020	(\$1,016,717)
Electricity Sales for 02/19/2020	\$153
300249	(\$704,740)
300249-Fac Dist Pole Attach NM	(\$339,985)
219772-JU Incur Pole Rent Revenue	(\$339,985)
300249-Fac Dist Pole Attach TX	(\$364,755)
219772-JU Incur Pole Rent Revenue	(\$364,755)
219772-JU Pole Rent Rev-Clear 2020 Amort	(\$0)
FA SPS OLSSON ASSOCIATES DESIGN FIELD RE	(\$0)
Reclass FA activity from 600101712664	(\$30,075)
Reclass FA activity from 600101712663	(\$48,158)
ORD 600101712664	\$30,075
ORD 600101712663	\$48,158
101311	(\$16,038)
TPDED-13-857305-889357	(\$16,038)
ESTACADO CATTLE CO CK_1379 - E MARTINEZ	(\$4,736) general
PETER/ANNA WIELER CK_1636-LEASE-E MARTINEZ	(\$4,800) general
SEVEN BAR CATTLE CK_16416 - E MARTINEZ	(\$6,002) general
ONEOK WESTEX TRANSM CK_700790 - E MARTINEZ	(\$500) general
101956	(\$33,086)
Facilities Rent Revenue - SPS	(\$33,086)
THE LAMAR COMPANY CK_91332931 - T MAUSETH	(\$350)
THE LAMAR COMPANY CK_91332933 - T MAUSETH	(\$350)
THE LAMAR COMPANIES CK_91348458 - T MAUSETH	(\$700)
THE LAMAR COMPANIES CK_91353010 - T MAUSETH	(\$350)
REVERSE THE LAMAR COMPANIES CK_91348458 -T MAUSETH	\$350
LAMAR COMPANIES CK_91386494-LEASE - T MAUSETH	(\$700)
LAMAR COMPANIES CK_91399992- LEASE - T MAUSETH	(\$350)
ESTACADO CATTLE CO CK_1453 - ELSA MARTINEZ	(\$4,736) general
THE LAMAR COMPANIED CK_91409616 - TIM MAUSETH	(\$350)

THE LAMAR COMPANY CK _91422684 - RENT- T MAUSETH	(\$350)
BLUE ROCK HOLDING	(\$2,100)
BLUE ROCK HOLDINGS LLC	(\$2,100)
EXTERNAL- BLU ROCK HOLDING	(\$2,100)
BLUE ROCK	(\$7,700)
EXTERNAL- BLUE ROCK HOLDINGS	(\$5,600)
BLUE ROCK 1422	(\$2,800)
EXTERNAL BLUE ROCK	(\$2,800)

300160

(\$2,695,666)

SPS Other E Rev Rental Income-NM

(\$2,695,666)

Electricity Sales for 01/27/2020	(\$3,102)
Electricity Sales for 01/02/2020	(\$85,630)
Electricity Sales for 01/03/2020	(\$35,901)
Electricity Sales for 01/06/2020	(\$18,839)
Electricity Sales for 01/07/2020	(\$59,448)
Electricity Sales for 01/08/2020	(\$4)
Electricity Sales for 01/15/2020	(\$6)
Electricity Sales for 04/03/2020	(\$196,012)
Electricity Sales for 03/06/2020	(\$78,297)
Electricity Sales for 01/30/2020	(\$21,626)
Electricity Sales for 02/05/2020	(\$24)
Electricity Sales for 02/04/2020	(\$121,521)
Electricity Sales for 02/07/2020	(\$78,277)
Electricity Sales for 02/25/2020	(\$3,102)
Electricity Sales for 04/27/2020	(\$3,102)
Electricity Sales for 02/14/2020	(\$6)
Electricity Sales for 03/31/2020	(\$21,626)
Electricity Sales for 02/24/2020	(\$4,504)
Electricity Sales for 03/09/2020	(\$4)
Electricity Sales for 03/18/2020	(\$6)
Electricity Sales for 03/03/2020	(\$138,642)
Electricity Sales for 05/06/2020	(\$10)
Electricity Sales for 05/07/2020	(\$59,438)
Electricity Sales for 08/07/2020	(\$8,710)
Electricity Sales for 04/07/2020	(\$14)
Electricity Sales for 03/25/2020	(\$3,102)
Electricity Sales for 04/06/2020	(\$10)
Electricity Sales for 09/02/2020	(\$121,525)
Electricity Sales for 04/02/2020	(\$3,786)
Electricity Sales for 04/29/2020	(\$4,504)
Electricity Sales for 07/31/2020	(\$22,412)
Electricity Sales for 05/11/2020	(\$18,839)
Electricity Sales for 06/08/2020	(\$10)
Electricity Sales for 05/05/2020	(\$4)
Electricity Sales for 05/04/2020	(\$138,652)
Electricity Sales for 05/29/2020	(\$4,504)
Electricity Sales for 09/09/2020	(\$4)

Electricity Sales for 06/05/2020	(\$4)
Electricity Sales for 07/07/2020	(\$117,745)
Electricity Sales for 12/01/2020	(\$27,304)
Electricity Sales for 05/26/2020	(\$3,102)
Electricity Sales for 06/02/2020	(\$17,122)
Electricity Sales for 07/02/2020	(\$3,786)
Electricity Sales for 06/09/2020	(\$18,849)
Electricity Sales for 06/03/2020	(\$185,463)
Electricity Sales for 10/05/2020	(\$22,422)
Electricity Sales for 07/27/2020	(\$3,108)
Electricity Sales for 06/30/2020	(\$22,412)
Electricity Sales for 06/25/2020	(\$3,102)
Electricity Sales for 07/08/2020	(\$23,353)
Electricity Sales for 09/08/2020	(\$63,942)
Electricity Sales for 07/13/2020	(\$59,438)
Electricity Sales for 08/05/2020	(\$117,745)
Electricity Sales for 08/06/2020	(\$63,947)
Electricity Sales for 08/04/2020	(\$3,796)
Electricity Sales for 11/03/2020	(\$12,496)
Electricity Sales for 08/25/2020	(\$3,102)
Electricity Sales for 09/03/2020	(\$10)
Electricity Sales for 09/04/2020	(\$8,715)
Electricity Sales for 10/26/2020	(\$3,102)
Electricity Sales for 08/31/2020	(\$22,412)
Electricity Sales for 09/25/2020	(\$3,102)
Electricity Sales for 12/02/2020	(\$130,231)
Electricity Sales for 10/02/2020	(\$121,531)
Electricity Sales for 09/22/2020	(\$4,504)
REVERSAL Elec Invoice 859362065, Debtor 8594471	\$4,504
Electricity Sales for 11/04/2020	(\$177,187)
Electricity Sales for 10/06/2020	(\$13,219)
Electricity Sales for 10/07/2020	(\$59,438)
Electricity Sales for 10/08/2020	(\$5)
REVERSAL Elec Invoice 864176099, Debtor 1481394	\$5
REVERSAL Elec Invoice 858614999, Debtor 1481394	\$5
Electricity Sales for 10/29/2020	(\$27,304)
Electricity Sales for 11/02/2020	(\$5)
Electricity Sales for 12/04/2020	(\$59,452)
Electricity Sales for 12/08/2020	(\$9,009)
Electricity Sales for 12/03/2020	(\$5)
Electricity Sales for 11/25/2020	(\$3,102)
Electricity Sales for 12/28/2020	(\$30,406)
300159	(\$4,467,112)
SPS Other E Rev Rental Income-TX	(\$4,467,112)
Electricity Sales for 01/16/2020	(\$371)
Electricity Sales for 01/17/2020	(\$2,135)
Electricity Sales for 02/19/2020	(\$1,490)

Electricity Sales for 01/02/2020	(\$53,158)
Electricity Sales for 01/14/2020	(\$1,672)
Electricity Sales for 01/03/2020	(\$57,203)
Electricity Sales for 01/23/2020	(\$6,134)
Electricity Sales for 01/07/2020	(\$75,266)
Electricity Sales for 01/24/2020	(\$7,226)
Electricity Sales for 01/09/2020	(\$37,632)
Electricity Sales for 01/10/2020	(\$1,272)
Electricity Sales for 03/13/2020	(\$6,056)
Electricity Sales for 01/29/2020	(\$57,482)
Electricity Sales for 01/13/2020	(\$5,400)
Electricity Sales for 04/03/2020	(\$36,150)
Electricity Sales for 01/22/2020	(\$73,694)
REVERSAL Elec Invoice 819772915, Debtor 1756610	\$144
REVERSAL Elec Invoice 815018915, Debtor 1756610	\$144
REVERSAL Elec Invoice 810560022, Debtor 1756610	\$144
REVERSAL Elec Invoice 804752424, Debtor 1756610	\$144
REVERSAL Elec Invoice 800487731, Debtor 1756610	\$144
REVERSAL Elec Invoice 795938662, Debtor 1756610	\$144
REVERSAL Elec Invoice 790667549, Debtor 1756610	\$144
Electricity Sales for 02/06/2020	(\$59,878)
Electricity Sales for 02/17/2020	(\$371)
Electricity Sales for 03/06/2020	(\$1,093)
Electricity Sales for 02/10/2020	(\$9,872)
Electricity Sales for 04/09/2020	(\$1,128)
Electricity Sales for 05/15/2020	(\$1,490)
Electricity Sales for 02/03/2020	(\$57,466)
Electricity Sales for 02/05/2020	(\$6,871)
Electricity Sales for 02/04/2020	(\$102,716)
REVERSAL Elec Invoice 823597849, Debtor 11617952	\$6,871
Electricity Sales for 02/07/2020	(\$4,383)
Electricity Sales for 02/12/2020	(\$6,056)
Electricity Sales for 04/27/2020	(\$491)
Electricity Sales for 02/14/2020	(\$645)
Electricity Sales for 03/10/2020	(\$36,252)
Electricity Sales for 02/24/2020	(\$50,333)
Electricity Sales for 06/23/2020	(\$72,683)
Electricity Sales for 02/21/2020	(\$72,683)
Electricity Sales for 03/05/2020	(\$70,755)
Electricity Sales for 02/27/2020	(\$491)
Electricity Sales for 02/28/2020	(\$56,991)
Electricity Sales for 03/24/2020	(\$91,325)
Electricity Sales for 03/09/2020	(\$4,287)
Electricity Sales for 03/18/2020	(\$1,490)
Electricity Sales for 03/02/2020	(\$52,066)
Electricity Sales for 03/03/2020	(\$30,480)
Electricity Sales for 03/11/2020	(\$1,128)

Electricity Sales for 03/04/2020	(\$19,478)
Electricity Sales for 03/16/2020	(\$5,400)
Electricity Sales for 05/12/2020	(\$6,056)
Electricity Sales for 04/20/2020	(\$398)
Electricity Sales for 05/06/2020	(\$5,765)
Elec Sales Jnls on 03/10/2020	\$116,936
Electricity Sales for 05/07/2020	(\$147,512)
Electricity Sales for 08/07/2020	(\$42,411)
Electricity Sales for 04/14/2020	(\$4,383)
Electricity Sales for 04/22/2020	(\$6,134)
Electricity Sales for 03/17/2020	(\$1,015)
Electricity Sales for 03/27/2020	(\$491)
Electricity Sales for 04/16/2020	(\$1,861)
Electricity Sales for 04/07/2020	(\$99,333)
Electricity Sales for 04/08/2020	(\$8,600)
Electricity Sales for 04/01/2020	(\$20,490)
Electricity Sales for 04/06/2020	(\$10,619)
Electricity Sales for 09/02/2020	(\$4,089)
Electricity Sales for 03/30/2020	(\$56,991)
Electricity Sales for 04/13/2020	(\$1,672)
Electricity Sales for 04/02/2020	(\$44,471)
Electricity Sales for 04/15/2020	(\$12,754)
Electricity Sales for 04/10/2020	(\$144)
Electricity Sales for 06/19/2020	(\$519,919)
Electricity Sales for 04/24/2020	(\$72,683)
Electricity Sales for 07/20/2020	(\$74,818)
Electricity Sales for 04/28/2020	(\$56,991)
Electricity Sales for 05/28/2020	(\$57,482)
Electricity Sales for 05/01/2020	(\$53,158)
Electricity Sales for 05/11/2020	(\$144)
Electricity Sales for 06/08/2020	(\$10,233)
Electricity Sales for 05/05/2020	(\$37,552)
Electricity Sales for 05/04/2020	(\$22,093)
Electricity Sales for 05/08/2020	(\$9,728)
Electricity Sales for 05/14/2020	(\$645)
REVERSAL Elec Invoice 839174198, Debtor 544771	\$27,507
REVERSAL Elec Invoice 839174626, Debtor 544771	\$27,507
Electricity Sales for 05/21/2020	(\$6,134)
Electricity Sales for 09/09/2020	(\$10,276)
Electricity Sales for 06/18/2020	(\$1,490)
Electricity Sales for 06/05/2020	(\$71,861)
Electricity Sales for 07/07/2020	(\$123,323)
Electricity Sales for 07/10/2020	(\$144)
Electricity Sales for 07/14/2020	(\$37,051)
Electricity Sales for 06/01/2020	(\$46,287)
Electricity Sales for 05/18/2020	(\$371)
Electricity Sales for 12/01/2020	(\$46,287)

Electricity Sales for 06/11/2020	(\$2,802)
Electricity Sales for 05/26/2020	(\$85,191)
Electricity Sales for 06/12/2020	(\$4,383)
Electricity Sales for 06/10/2020	(\$144)
Electricity Sales for 06/02/2020	(\$48,560)
Electricity Sales for 07/02/2020	(\$6,871)
Electricity Sales for 06/09/2020	(\$9,728)
Electricity Sales for 06/03/2020	(\$5,486)
Electricity Sales for 06/04/2020	(\$27,507)
Electricity Sales for 10/05/2020	(\$3,157)
Electricity Sales for 07/27/2020	(\$491)
Electricity Sales for 06/16/2020	(\$1,015)
Electricity Sales for 06/22/2020	(\$6,134)
REVERSAL Elec Invoice 843873618, Debtor 1407492	\$64,990
REVERSAL Elec Invoice 839202174, Debtor 1407492	\$64,990
REVERSAL Elec Invoice 834073415, Debtor 1407492	\$64,990
REVERSAL Elec Invoice 828680521, Debtor 1407492	\$64,990
REVERSAL Elec Invoice 823712546, Debtor 1407492	\$64,990
REVERSAL Elec Invoice 819115171, Debtor 1407492	\$64,990
REVERSAL Elec Invoice 846326210, Debtor 1407492	\$64,990
REVERSAL Elec Invoice 846326345, Debtor 1407492	\$64,990
Electricity Sales for 06/30/2020	(\$12,508)
Electricity Sales for 06/26/2020	(\$56,991)
Electricity Sales for 06/25/2020	(\$491)
Electricity Sales for 07/08/2020	(\$8,600)
Electricity Sales for 09/08/2020	(\$108,472)
Electricity Sales for 07/13/2020	(\$1,672)
Electricity Sales for 07/01/2020	(\$13,619)
Electricity Sales for 08/03/2020	(\$45,195)
Electricity Sales for 07/06/2020	(\$34,583)
Electricity Sales for 07/24/2020	(\$12,508)
Electricity Sales for 08/05/2020	(\$98,255)
Electricity Sales for 10/13/2020	(\$5,028)
Electricity Sales for 07/09/2020	(\$1,128)
Electricity Sales for 07/16/2020	(\$371)
Electricity Sales for 08/24/2020	(\$85,191)
Electricity Sales for 08/12/2020	(\$4,383)
Electricity Sales for 07/22/2020	(\$6,134)
Electricity Sales for 08/06/2020	(\$25,239)
Electricity Sales for 07/28/2020	(\$56,991)
Electricity Sales for 10/22/2020	(\$12,508)
Electricity Sales for 09/01/2020	(\$20,490)
Electricity Sales for 08/11/2020	(\$1,672)
Electricity Sales for 08/10/2020	(\$8,744)
Electricity Sales for 08/18/2020	(\$1,490)
Electricity Sales for 09/24/2020	(\$491)
Electricity Sales for 11/09/2020	(\$7,072)

Electricity Sales for 09/14/2020	(\$148,150)
Electricity Sales for 11/03/2020	(\$49,957)
Electricity Sales for 08/25/2020	(\$491)
Electricity Sales for 08/14/2020	(\$1,737)
Electricity Sales for 08/17/2020	(\$371)
Electricity Sales for 09/03/2020	(\$19,478)
Electricity Sales for 09/04/2020	(\$55,015)
Electricity Sales for 08/20/2020	(\$6,134)
Electricity Sales for 08/26/2020	(\$56,991)
Electricity Sales for 10/26/2020	(\$129,675)
Electricity Sales for 09/25/2020	(\$129,675)
Electricity Sales for 09/15/2020	(\$645)
Electricity Sales for 10/20/2020	(\$6,134)
Electricity Sales for 09/10/2020	(\$18,509)
REVERSAL Elec Invoice 859053689, Debtor 544771	\$27,507
Electricity Sales for 09/16/2020	(\$371)
Electricity Sales for 12/02/2020	(\$54,046)
Electricity Sales for 10/02/2020	(\$114,947)
REVERSAL Elec Invoice 859263477, Debtor 1407492	\$64,990
REVERSAL Elec Invoice 853919257, Debtor 1407492	\$64,990
Electricity Sales for 09/23/2020	(\$12,508)
Electricity Sales for 09/17/2020	(\$1,490)
Electricity Sales for 11/19/2020	(\$12,508)
Electricity Sales for 10/09/2020	(\$5,761)
Electricity Sales for 11/13/2020	(\$5,476)
Electricity Sales for 10/01/2020	(\$20,490)
Electricity Sales for 09/21/2020	(\$6,134)
Electricity Sales for 11/04/2020	(\$27,507)
Electricity Sales for 11/16/2020	(\$371)
Electricity Sales for 11/17/2020	(\$1,490)
Electricity Sales for 10/16/2020	(\$1,861)
Electricity Sales for 10/06/2020	(\$61,851)
Electricity Sales for 10/07/2020	(\$1,128)
Electricity Sales for 10/08/2020	(\$9,730)
Electricity Sales for 10/12/2020	(\$5,544)
Electricity Sales for 10/23/2020	(\$491)
Electricity Sales for 11/10/2020	(\$12,833)
Electricity Sales for 12/24/2020	(\$12,508)
Electricity Sales for 11/05/2020	(\$70,404)
Electricity Sales for 12/10/2020	(\$3,492)
Electricity Sales for 12/16/2020	(\$1,861)
Electricity Sales for 11/24/2020	(\$130,165)
Electricity Sales for 11/02/2020	(\$52,066)
Electricity Sales for 11/06/2020	(\$1,676)
Electricity Sales for 11/12/2020	(\$645)
Electricity Sales for 12/15/2020	(\$4,383)
Electricity Sales for 11/18/2020	(\$6,134)

Electricity Sales for 12/04/2020	(\$10,028)
Electricity Sales for 12/08/2020	(\$9,728)
Electricity Sales for 12/03/2020	(\$34,037)
Electricity Sales for 12/29/2020	(\$57,482)
Electricity Sales for 12/07/2020	(\$64,990)
Electricity Sales for 12/18/2020	(\$645)
Electricity Sales for 12/28/2020	(\$72,683)
Electricity Sales for 12/21/2020	(\$6,134)

Grand Total	(\$8,863,332)
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Pole Attach	(360)
General	(20,773)
Distribution	(8,842,199)

SPS d/b/a Xcel Energy
Communications Attachments to Transmission Facilities
3/17/2021

Licensee	State	# of Attachments	2020 Pole Attachment Rate	2020 Revenue
Qwest	NM	7	\$ 5.00	\$ 35.00
Windstream	NM	3	\$ 15.00	\$ 45.00
TDS Baja Broadb	NM	7	\$ 4.79	\$ 33.53
Suddenlink	TX	42	\$ 4.79	\$ 201.18
Windstream	TX	3	\$ 15.00	\$ 45.00
Unknown	TX	2	\$ -	
		64		\$ 359.71

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

TRADE SECRET

Company	SPS (0013)
Calendar Year	2021-2025 Forecast
Date Prepared	Jul-21

NOTE: THE NON-PLANT ADIT RATE CHANGE
REGULATORY ASSET AND REGULATORY
LIABILITY IS NOT INCLUDED IN THIS FILE.
HOWEVER, THESE REGULATORY ASSET AND
REGULATORY LIABILITY BALANCES SHOULD BE
INCLUDED IN RATE BASE CALCULATIONS
ALONG WITH ADIT.

ID Number	Tax Department - Item Description	RIS Code	Information Request Template - Item Description	FERC Account	Temp/ Perm	Utility	Tax Rate	Used
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - ASSETS ⁽¹⁾								
150018	BAD DEBTS	SchM-116: SchM-116 - Bad Debt	BAD DEBTS	190: 190	Temp	E	ETR	
261118	CIP/DSM	SchM-179: SchM-179 - DSM/CIP	CIP/DSM	190: 190	Temp	E	ETR	
190028	CONTRIBUTIONS CARRYOVER - FED	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	Federal Rate	
190028	CONTRIBUTIONS CARRYOVER - KS	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	KS Rate	
190028	CONTRIBUTIONS CARRYOVER - NM	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	NM Rate	
190028	CONTRIBUTIONS CARRYOVER - OK	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	OK Rate	
CEV-FdD-E	CREDIT: ELECTRIC VEHICLE	SchM-119: SchM-119 - Electric Vehicle Credit	Credit: ELEC VEHICLE(Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
CITC-FdD-O	CREDIT: ITC GRANT	SchM-180: SchM-180 - ITC Grant	Credit: ITC GRANT (Caution:Pretax Liab=DTA)	190: 190	Temp	O	Federal Credit	
CNHR-FdD-A	CREDIT: NEW HIRE RETENTION	SchM-174: SchM-174 - New Hire Retention Credit	Credit: NEW HIRE RETENTION (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
CR&E-FdD-E	CREDIT: R & E CR	SchM-137: SchM-137 - R&E Credit	Credit: R & E (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
CPTC-FdD-E-H	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	SchM-PTC: SchM-PTC – Deferred PTCs - Hale	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
CPTC-FdD-E-S	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	SchM-PTC-Sagamore: SchM-PTC - Deferred PTCs - Sagamore	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
130068	DEFERRED COMPENSATION PLAN RESERVE	SchM-130: SchM-130 - Deferred Compensation Plan Reserve	DEFERRED COMPENSATION PLAN RESERVE	190: 190	Temp	E	ETR	
020015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	DEFERRED FUEL - E	190: 190	Temp	E	ETR	
130035	EMPLOYEE INCENTIVE PLANS	SchM-109: SchM-109 - Employee Incentive	EMPLOYEE INCENTIVE PLANS	190: 190	Temp	E	ETR	
261195	ENVIRONMENTAL REMEDIATION - ELECTRIC	SchM-103: SchM-103 - Environmental Remediation	ENVIRONMENTAL REMEDIATION - ELECTRIC	190: 190	Temp	E	ETR	
100265	FUEL TAX CREDIT - INC ADDBACK	SchM-102: SchM-102 - Fuel Tax Credit - Inc Addback	FUEL TAX CREDIT - INC ADDBACK	190: 190	Temp	E	ETR	
050065	INTEREST INC/EXP ON DISPUTED TAX	SchM-178: SchM-178 - Interest Income on Disputed Tax	INTEREST INC/EXP ON DISPUTED TAX	190: 190	Temp	E	ETR	
020115	INVENTORY RESERVE	SchM-118: SchM-118 - Inventory Reserve	INVENTORY RESERVE	190: 190	Temp	E	ETR	
260355	LITIGATION RESERVE	SchM-127: SchM-127 - Litigation Reserve	LITIGATION RESERVE	190: 190	Temp	E	ETR	
100378	MARK TO MARKET ADJUSTMENT	SchM-207: SchM-207 - Mark to Market Adjust		190: 190	Temp	E	ETR	
NOL-Fd-O	NOL: FEDERAL - LT NONUTILITY	SchM-262: SchM-262 - Federal Only NOL - Non Operating	NOL: FEDERAL - LT NONUTILITY	190: 190	Temp	O	Federal Rate	
NOL-Fd-E	NOL: FEDERAL - LT OPER	SchM-203: SchM-203 - Fed NOL Benefit	NOL: FEDERAL - E	190: 190	Temp	E	Federal Rate	
NOL-KS-E	NOL: KANSAS - LT	SchM-205: SchM-205 - State Only NOL	NOL: KANSAS - LT	190: 190	Temp	E	KS Rate	
NOL-NM-O	NOL: NEW MEXICO - LT	SchM-205: SchM-205 - State Only NOL	NOL: NEW MEXICO - LT	190: 190	Temp	E	NM Rate	
NOL-OK-E	NOL: OKLAHOMA - LT	SchM-205: SchM-205 - State Only NOL	NOL: OKLAHOMA - LT	190: 190	Temp	E	OK Rate	
240065	NON-QUALIFIED PENSION PLANS	SchM-134: SchM-134 - Non-Qualified Pension Plans - 190	NON-QUALIFIED PENSION PLANS	190: 190	Temp	E	ETR	
OCI-NQ-158	OCI - NON-QUAL PENSION FAS 158 (3152016) (DTA)	SchM-189: SchM-189 - OCI Treasury	NON-QUALIFIED PENSION PLANS FAS 158	190: 190	Temp	E	ETR	
OCI-Treas	OCI - TREASURY	SchM-189: SchM-189 - OCI Treasury	OCI - TREASURY	190: 190	Temp	E	ETR	
100397	OPERATING LEASE LIABILITIES	SchM-299: SchM-299 - Operating Lease	OCI - TREASURY	190: 190	Temp	E	ETR	
170065	PAYROLL TAX DEFERRAL	SchM-301: SchM-301 - Cares Act Payroll Deferral	CARES ACT PAYROLL DEFERRAL	190: 190	Temp	E	ETR	
130135	PERFORMANCE RECOGNITION AWARDS	SchM-226:SchM-226 - Performance Recognition Award	PERFORMANCE RECOGNITION AWARDS	190: 190	Temp	E	ETR	
130045	PERFORMANCE SHARE PLAN	SchM-136: SchM-136 - Performance Share Plan	PERFORMANCE SHARE PLAN	190: 190	Temp	E	ETR	
250068	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	SchM-112: SchM-112 - Post Employment Benefits FAS 112	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	190: 190	Temp	E	ETR	
250028	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	SchM-111: SchM-111 - Post Employment Benefits - FAS 106(Short Term)	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	190: 190	Temp	E	ETR	
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	RATE REFUND - E	190: 190	Temp	E	ETR	
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	REG A/L - TRANSMISSION ATTACHMENT O	190: 190	Temp	E	ETR	
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	RENEWABLE ENERGY STANDARD	190: 190	Temp	E	ETR	
268308	SECTION 174 - SECTION 59e ADJUSTMENT	SchM-261: SchM-261 - Section 59e Adjustment	SECTION 174 - SECTION 59e ADJUSTMENT	190: 190	Temp	E	ETR	
170028	STATE TAX DEDUCT CASH VS ACC	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	STATE TAX DEDUCT CASH VS ACC	190: 190	Temp	E	Federal Rate	
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - Electric)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190		190: 190	Perm	E	Federal Rate	
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - NonReg)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190		190: 190	Perm	O	Federal Rate	
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	TEXAS GROSS MARGIN TAX	190: 190	Temp	E	TX Credit	
130078	VACATION ACCRUAL - LT	SchM-108: SchM-108 - Accrued Vacation Paid	VACATION ACCRUAL	190: 190	Temp	E	ETR	
Total FERC Account 190								
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - LIABILITIES ⁽¹⁾								
180025	BOOK UNAMORT. COST OF REACQRD DBT	SchM-128: SchM-128 - Book Unamort. Cost Of Reacquired Debt	BOOK UNAMORT. COST OF REACQRD DBT	283: 283	Temp	0: 0-Erm	ETR	
20015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs		283: 283	Temp	0: 0-Erm	ETR	
OCI-PEN-158	OCI – PENSION FAS 158	SchM-189: SchM-189 - OCI Treasury	PENSION EXPENSE - FAS 158	283: 283	Temp	0: 0-Erm	ETR	
100397	OPERATING LEASE ASSETS	SchM-299: SchM-299 - Operating Lease	PENSION EXPENSE	283: 283	Temp	0: 0-Erm	ETR	
240025	PENSION EXPENSE	SchM-107: SchM-107 - Pension Expense	PENSION EXPENSE	283: 283	Temp	0: 0-Erm	ETR	

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

TRADE SECRET

Company	SPS (0013)
Calendar Year	2021-2025 Forecast
Date Prepared	Jul-21

NOTE: THE NON-PLANT ADIT RATE CHANGE
REGULATORY ASSET AND REGULATORY
LIABILITY IS NOT INCLUDED IN THIS FILE.
HOWEVER, THESE REGULATORY ASSET AND
REGULATORY LIABILITY BALANCES SHOULD BE
INCLUDED IN RATE BASE CALCULATIONS
ALONG WITH ADIT.

	TOTAL
Credit - Federal	100.0000%
Credit - OK	79.0000%
Credit - NM	79.0000%
Credit - KS	79.0000%
Credit - TX	79.0000%
Tax Rate - Federal	21.0000%
Tax Rate - OK	4.7400%
Tax Rate - NM	4.6610%
Tax Rate - KS	5.5300%
Tax Rate - TX	0.5925%
Tax Rate - OK	0.0204%
Tax Rate - NM	1.2180%
Tax Rate - KS	0.0178%
ETR	22.2562%

											2022 Forecast				
		12/31/2021		2022		12/31/2022		ADIT Ending Balance							
ID Number	Tax Department - Item Description	RIS Code	Information Request Template - Item Description	FERC Account	Temp/ Perm	Utility	Tax Rate	Used	Beginning Tax Rate	Ending Tax Rate	Cumulative M/ BOY	Schedule M Activity	Cumulative M/ EOY	Total	Total Deferred Tax Expense
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - ASSETS ⁽¹⁾															
150018	BAD DEBTS	SchM-116: SchM-116 - Bad Debt	BAD DEBTS	190: 190	Temp	E	ETR		22.2562%	22.2562%	8,982,421	(434,064)	8,548,357	1,902,539	(96,606)
261118	CIP/DSM	SchM-179: SchM-179 - DSM/CIP	CIP/DSM	190: 190	Temp	E	ETR		22.2562%	22.2562%	1,506,012	0	1,506,012	335,181	-
190028	CONTRIBUTIONS CARRYOVER - FED	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	Federal Rate	21.0000%	NA		316,439	(316,439)	0	-	(66,452)
190028	CONTRIBUTIONS CARRYOVER - KS	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	KS Rate	0.0178%	0.0178%		4,557,618	0	4,557,618	810	-
190028	CONTRIBUTIONS CARRYOVER - NM	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	NM Rate		NA	NA	0	0	0	-	-
190028	CONTRIBUTIONS CARRYOVER - OK	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	OK Rate		NA	NA	0	0	0	-	-
CEV-FdD-E	CREDIT: ELECTRIC VEHICLE	SchM-119: SchM-119 - Electric Vehicle Credit	Credit: ELEC VEHICLE(Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	100.0000%	NA		7,500	(7,500)	0	-	(7,500)
CITC-FdD-O	CREDIT: ITC GRANT	SchM-180: SchM-180 - ITC Grant	Credit: ITC GRANT (Caution:Pretax Liab=DTA)	190: 190	Temp	O	Federal Credit		NA	NA	0	0	0	-	-
CNHR-FdD-A	CREDIT: NEW HIRE RETENTION	SchM-174: SchM-174 - New Hire Retention Credit	Credit: NEW HIRE RETENTION (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	100.0000%		NA	11,000	(11,000)	0	-	(11,000)
CR&E-FdD-E	CREDIT: R & E CR	SchM-137: SchM-137 - R&E Credit	Credit: R & E (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	100.0000%	100.0000%		11,823,963	1,398,718	13,222,681	13,222,681	1,398,718
CPTC-FdD-E-H	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	SchM-PTC: SchM-PTC - Deferred PTCs - Hale	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	100.0000%	100.0000%		130,176,511	55,845,000	186,021,511	186,021,511	55,845,000
CPTC-FdD-E-S	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	SchM-PTC-Sagamore: SchM-PTC - Deferred PTCs - Sagamore	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	100.0000%	100.0000%		57,499,524	63,292,000	120,791,524	120,791,524	63,292,000
130068	DEFERRED COMPENSATION PLAN RESERVE	SchM-130: SchM-130 - Deferred Compensation Plan Reserve	DEFERRED COMPENSATION PLAN RESERVE	190: 190	Temp	E	ETR	22.2562%	22.2562%		5,696,666	341,800	6,038,466	1,343,933	76,072
020015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	DEFERRED FUEL - E	190: 190	Temp	E	ETR		NA	22.2562%	0	20,387,530	20,387,530	4,537,489	4,537,489
130035	EMPLOYEE INCENTIVE PLANS	SchM-109: SchM-109 - Employee Incentive	EMPLOYEE INCENTIVE PLANS	190: 190	Temp	E	ETR	22.2562%	22.2562%		3,205,528	96,163	3,301,691	734,831	21,402
261195	ENVIRONMENTAL REMEDIATION - ELECTRIC	SchM-103: SchM-103 - Environmental Remediation	ENVIRONMENTAL REMEDIATION - ELECTRIC	190: 190	Temp	E	ETR	22.2562%	22.2562%		17,290	(8,300)	8,990	2,001	(1,847)
100265	FUEL TAX CREDIT - INC ADDBACK	SchM-102: SchM-102 - Fuel Tax Credit - Inc Addback	FUEL TAX CREDIT - INC ADDBACK	190: 190	Temp	E	ETR	22.2562%	22.2562%		6,710	0	6,710	1,493	-
050065	INTEREST INC/EXP ON DISPUTED TAX	SchM-178: SchM-178 - Interest Income on Disputed Tax	INTEREST INC/EXP ON DISPUTED TAX	190: 190	Temp	E	ETR	22.2562%	22.2562%		1,825,826	0	1,825,826	406,359	-
020115	INVENTORY RESERVE	SchM-118: SchM-118 - Inventory Reserve	INVENTORY RESERVE	190: 190	Temp	E	ETR	22.2562%	22.2562%		326,115	0	326,115	72,581	-
260355	LITIGATION RESERVE	SchM-127: SchM-127 - Litigation Reserve	LITIGATION RESERVE	190: 190	Temp	E	ETR	22.2562%	22.2562%		100,000	0	100,000	22,256	-
100378	MARK TO MARKET ADJUSTMENT	SchM-207: SchM-207 - Mark to Market Adjust		190: 190	Temp	E	ETR	22.2562%	22.2562%		537,930	0	537,930	119,723	-
NOL-Fd-O	NOL: FEDERAL - LT NONUTILITY	SchM-262: SchM-262 - Federal Only NOL - Non Operating	NOL: FEDERAL - LT NONUTILITY	190: 190	Temp	O	Federal Rate		NA	NA	0	0	0	-	-
NOL-Fd-E	NOL: FEDERAL - LT OPER	SchM-203: SchM-203 - Fed NOL Benefit	NOL: FEDERAL - E	190: 190	Temp	E	Federal Rate	21.0000%	21.0000%		272,377,155	(190,276,054)	82,101,101	17,241,231	(39,957,971)
NOL-KS-E	NOL: KANSAS - LT	SchM-205: SchM-205 - State Only NOL	NOL: KANSAS - LT	190: 190	Temp	E	KS Rate	5.5300%	5.5300%		16,062	0	16,062	888	-
NOL-NM-O	NOL: NEW MEXICO - LT	SchM-205: SchM-205 - State Only NOL	NOL: NEW MEXICO - LT	190: 190	Temp	E	NM Rate	4.6610%	4.6610%		83,401,709	(72,828,020)	10,573,689	492,840	(3,394,514)
NOL-OK-E	NOL: OKLAHOMA - LT	SchM-205: SchM-205 - State Only NOL	NOL: OKLAHOMA - LT	190: 190	Temp	E	OK Rate	4.7400%	4.7400%		1,220,911	0	1,220,911	57,871	-
240065	NON-QUALIFIED PENSION PLANS	SchM-134: SchM-134 - Non-Qualified Pension Plans - 190	NON-QUALIFIED PENSION PLANS	190: 190	Temp	E	ETR	22.2562%	22.2562%		420,237	(39,000)	381,237	84,849	(8,680)
OCI-NQ-158	OCI - NON-QUAL PENSION FAS 158 (3152016) (DTA)	SchM-189: SchM-189 - OCI Treasury	NON-QUALIFIED PENSION PLANS FAS 158	190: 190	Temp	E	ETR	22.2562%	22.2562%		837,318	(90,867)	746,451	166,132	(20,223)
OCI-Treas	OCI - TREASURY	SchM-189: SchM-189 - OCI Treasury	OCI - TREASURY	190: 190	Temp	E	ETR	22.2562%	22.2562%		805,950	0	805,950	179,374	-
100397	OPERATING LEASE LIABILITIES	SchM-299: SchM-299 - Operating Lease	OCI - TREASURY	190: 190	Temp	E	ETR	22.2562%	22.2562%		463,485,261	(29,513,026)	433,972,235	96,585,729	(6,568,478)
170065	PAYROLL TAX DEFERRAL	SchM-301: SchM-301 - Cares Act Payroll Deferral	CARES ACT PAYROLL DEFERRAL	190: 190	Temp	E	ETR	22.2562%		NA	2,431,189	(2,431,189)	0	-	(541,090)
130135	PERFORMANCE RECOGNITION AWARDS	SchM-226:SchM-226 - Performance Recognition Award	PERFORMANCE RECOGNITION AWARDS	190: 190	Temp	E	ETR	22.2562%	22.2562%		67,162	672	67,834	15,097	149
130045	PERFORMANCE SHARE PLAN	SchM-136: SchM-136 - Performance Share Plan	PERFORMANCE SHARE PLAN	190: 190	Temp	E	ETR	22.2562%	22.2562%		597,991	(180,982)	417,009	92,810	(40,280)
250068	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	SchM-112: SchM-112 - Post Employment Benefits FAS 112	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	190: 190	Temp	E	ETR	22.2562%	22.2562%		236,389	(104,000)	132,389	29,465	(23,146)
250028	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	SchM-111: SchM-111 - Post Employment Benefits - FAS 106(Short Term)	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	190: 190	Temp	E	ETR	22.2562%	22.2562%		10,755,238	(1,155,000)	9,600,238	2,136,648	(257,059)
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	RATE REFUND - E	190: 190	Temp	E	ETR	22.2562%	22.2562%		2,260,612	(53,948)	2,206,664	491,120	(12,007)
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	REG A/L - TRANSMISSION ATTACHMENT O	190: 190	Temp	E	ETR		NA	22.2562%	0	947,868	947,868	210,959	210,959
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	RENEWABLE ENERGY STANDARD	190: 190	Temp	E	ETR		NA	NA	0	0	0	-	-
268308	SECTION 174 - SECTION 59e ADJUSTMENT	SchM-261: SchM-261 - Section 59e Adjustment	SECTION 174 - SECTION 59e ADJUSTMENT	190: 190	Temp	E	ETR	22.2562%	22.2562%		65,504,033	(9,760,664)	55,743,369	12,406,356	(2,172,353)
170028	STATE TAX DEDUCT CASH VS ACC	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	STATE TAX DEDUCT CASH VS ACC	190: 190	Temp	E	Federal Rate	21.0000%	21.0000%		27,069	0	27,069	5,684	-
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - Electric)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Federal Rate	190: 190	Perm	E	Federal Rate	21.0000%	21.0000%		482,802	0	482,802	101,388	-
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - NonReg)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Federal Rate	190: 190	Perm	O	Federal Rate	21.0000%	21.0000%		(13)	0	(13)	(3)	-
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	TEXAS GROSS MARGIN TAX	190: 190	Temp	E	TX Credit		NA	NA	0	0	0	-	-
130078	VACATION ACCRUAL - LT	SchM-108: SchM-108 - Accrued Vacation Paid	VACATION ACCRUAL	190: 190	Temp	E	ETR		22.2562%	22.2562%	4,566,592	0	4,566,592	1,016,350	-
Total FERC Account 190											1,136,090,720	(164,900,302)	971,190,418	460,829,702	72,202,583

NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - LIABILITIES ⁽¹⁾

180025	BOOK UNAMORT. COST OF REACQRD DBT	SchM-128: SchM-128 - Book Unamort. Cost Of Reacquired Debt	BOOK UNAMORT. COST OF REACQRD DBT	283: 283	Temp	0: 0-Em	ETR		22.2562%	22.2562%	(20,206,334)	841,559	(19,364,775)	(4,309,863)	187,299		
20015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs		283: 283	Temp	0: 0-Em	ETR		22.2562%	NA	(27,612,470)	27,612,470	0	-	6,145,487		
OCI-PEN-158	OCI – PENSION FAS 158	SchM-189: SchM-189 - OCI Treasury	PENSION EXPENSE - FAS 158	283: 283	Temp	0: 0-Em	ETR		NA	NA	0	0	0	-	-		
100397	OPERATING LEASE ASSETS	SchM-299: SchM-299 - Operating Lease	PENSION EXPENSE	283: 283	Temp	0: 0-Em	ETR		22.2562%	22.2562%	(463,485,261)	29,513,026	(433,972,235)	(96,585,729)	6,568,478		
240025	PENSION EXPENSE	SchM-107: SchM-107 - Pension Expense	PENSION EXPENSE	283: 283	Temp	0: 0-Em	ETR		22.2562%	22.2562%	(153,784,125)	(1,401,466)	(155,185,591)	(34,538,416)	(311,913)		

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

TRADE SECRET

Company	SPS (0013)
Calendar Year:	2021-2025 Forecast
Date Prepared	Jul-21

NOTE: THE NON-PLANT ADIT RATE CHANGE
REGULATORY ASSET AND REGULATORY
LIABILITY IS NOT INCLUDED IN THIS FILE.
HOWEVER, THESE REGULATORY ASSET AND
REGULATORY LIABILITY BALANCES SHOULD BE
INCLUDED IN RATE BASE CALCULATIONS
ALONG WITH ADIT.

	TOTAL
Credit - Federal	100.0000%
Credit - OK	79.0000%
Credit - NM	79.0000%
Credit - KS	79.0000%
Credit - TX	79.0000%
Tax Rate - Federal	21.0000%
Tax Rate - OK	4.7400%
Tax Rate - NM	4.6610%
Tax Rate - KS	5.5300%
Tax Rate - TX	0.5925%
Tax Rate - OK	0.0204%
Tax Rate - NM	1.2180%
Tax Rate - KS	0.0178%
ETR	22.2562%

ID Number	Tax Department - Item Description	RIS Code	Information Request Template - Item Description	FERC Account	Temp/ Perm	Utility	Tax Rate	Used
NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - ASSETS ⁽¹⁾								
150018	BAD DEBTS	SchM-116: SchM-116 - Bad Debt	BAD DEBTS	190: 190	Temp	E	ETR	
261118	CIP/DSM	SchM-179: SchM-179 - DSM/CIP	CIP/DSM	190: 190	Temp	E	ETR	
190028	CONTRIBUTIONS CARRYOVER - FED	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	Federal Rate	
190028	CONTRIBUTIONS CARRYOVER - KS	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	KS Rate	
190028	CONTRIBUTIONS CARRYOVER - NM	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	NM Rate	
190028	CONTRIBUTIONS CARRYOVER - OK	SchM-188: SchM-188 - Contributions Carryover	Temp	190: 190	Temp	E	OK Rate	
CEV-FdD-E	CREDIT: ELECTRIC VEHICLE	SchM-119: SchM-119 - Electric Vehicle Credit	Credit: ELEC VEHICLE(Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
CITC-FdD-O	CREDIT: ITC GRANT	SchM-180: SchM-180 - ITC Grant	Credit: ITC GRANT (Caution:Pretax Liab=DTA)	190: 190	Temp	O	Federal Credit	
CNHR-FdD-A	CREDIT: NEW HIRE RETENTION	SchM-174: SchM-174 - New Hire Retention Credit	Credit: NEW HIRE RETENTION (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
CR&E-FdD-E	CREDIT: R & E CR	SchM-137: SchM-137 - R&E Credit	Credit: R & E (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
CPTC-FdD-E-H	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	SchM-PTC: SchM-PTC – Deferred PTCs - Hale	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
CPTC-FdD-E-S	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	SchM-PTC: Sagamore: SchM-PTC - Deferred PTCs - Sagamore	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	190: 190	Temp	E	Federal Credit	
130068	DEFERRED COMPENSATION PLAN RESERVE	SchM-130: SchM-130 - Deferred Compensation Plan Reserve	DEFERRED COMPENSATION PLAN RESERVE	190: 190	Temp	E	ETR	
020015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs	DEFERRED FUEL - E	190: 190	Temp	E	ETR	
130035	EMPLOYEE INCENTIVE PLANS	SchM-109: SchM-109 - Employee Incentive	EMPLOYEE INCENTIVE PLANS	190: 190	Temp	E	ETR	
261195	ENVIRONMENTAL REMEDIATION - ELECTRIC	SchM-103: SchM-103 - Environmental Remediation	ENVIRONMENTAL REMEDIATION - ELECTRIC	190: 190	Temp	E	ETR	
100265	FUEL TAX CREDIT - INC ADDBACK	SchM-102: SchM-102 - Fuel Tax Credit - Inc Addback	FUEL TAX CREDIT - INC ADDBACK	190: 190	Temp	E	ETR	
050065	INTEREST INC/EXP ON DISPUTED TAX	SchM-178: SchM-178 - Interest Income on Disputed Tax	INTEREST INC/EXP ON DISPUTED TAX	190: 190	Temp	E	ETR	
020115	INVENTORY RESERVE	SchM-118: SchM-118 - Inventory Reserve	INVENTORY RESERVE	190: 190	Temp	E	ETR	
260355	LITIGATION RESERVE	SchM-127: SchM-127 - Litigation Reserve	LITIGATION RESERVE	190: 190	Temp	E	ETR	
100378	MARK TO MARKET ADJUSTMENT	SchM-207: SchM-207 - Mark to Market Adjust		190: 190	Temp	E	ETR	
NOL-Fd-O	NOL: FEDERAL - LT NONUTILITY	SchM-262: SchM-262 - Federal Only NOL - Non Operating	NOL: FEDERAL - LT NONUTILITY	190: 190	Temp	O	Federal Rate	
NOL-Fd-E	NOL: FEDERAL - LT OPER	SchM-203: SchM-203 - Fed NOL Benefit	NOL: FEDERAL - E	190: 190	Temp	E	Federal Rate	
NOL-KS-E	NOL: KANSAS - LT	SchM-205: SchM-205 - State Only NOL	NOL: KANSAS - LT	190: 190	Temp	E	KS Rate	
NOL-NM-O	NOL: NEW MEXICO - LT	SchM-205: SchM-205 - State Only NOL	NOL: NEW MEXICO - LT	190: 190	Temp	E	NM Rate	
NOL-OK-E	NOL: OKLAHOMA - LT	SchM-205: SchM-205 - State Only NOL	NOL: OKLAHOMA - LT	190: 190	Temp	E	OK Rate	
240065	NON-QUALIFIED PENSION PLANS	SchM-134: SchM-134 – Non-Qualified Pension Plans - 190	NON-QUALIFIED PENSION PLANS	190: 190	Temp	E	ETR	
OCI-NQ-158	OCI - NON-QUAL PENSION FAS 158 (3152016) (DTA)	SchM-189: SchM-189 – OCI Treasury	NON-QUALIFIED PENSION PLANS FAS 158	190: 190	Temp	E	ETR	
OCI-Treas	OCI - TREASURY	SchM-189: SchM-189 - OCI Treasury	OCI - TREASURY	190: 190	Temp	E	ETR	
100397	OPERATING LEASE LIABILITIES	SchM-299: SchM-299 - Operating Lease	OCI - TREASURY	190: 190	Temp	E	ETR	
170065	PAYROLL TAX DEFERRAL	SchM-301: SchM-301 - Cares Act Payroll Deferral	CARES ACT PAYROLL DEFERRAL	190: 190	Temp	E	ETR	
130135	PERFORMANCE RECOGNITION AWARDS	SchM-226:SchM-226 - Performance Recognition Award	PERFORMANCE RECOGNITION AWARDS	190: 190	Temp	E	ETR	
130045	PERFORMANCE SHARE PLAN	SchM-136: SchM-136 - Performance Share Plan	PERFORMANCE SHARE PLAN	190: 190	Temp	E	ETR	
250068	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	SchM-112: SchM-112 - Post Employment Benefits FAS 112	POST EMPL BENEFITS - LONG TERM DISABILITY (FAS 112)	190: 190	Temp	E	ETR	
250028	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	SchM-111: SchM-111 - Post Employment Benefits - FAS 106(Short Term)	POST EMPL BENEFITS - RETIREE MEDICAL (FAS 106)	190: 190	Temp	E	ETR	
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	RATE REFUND - E	190: 190	Temp	E	ETR	
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	REG A/L - TRANSMISSION ATTACHMENT O	190: 190	Temp	E	ETR	
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	RENEWABLE ENERGY STANDARD	190: 190	Temp	E	ETR	
268308	SECTION 174 - SECTION 59e ADJUSTMENT	SchM-261: SchM-261 - Section 59e Adjustment	SECTION 174 - SECTION 59e ADJUSTMENT	190: 190	Temp	E	ETR	
170028	STATE TAX DEDUCT CASH VS ACC	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190	STATE TAX DEDUCT CASH VS ACC	190: 190	Temp	E	Federal Rate	
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - Electric)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190		190: 190	Perm	E	Federal Rate	
170028	STATE TAX DEDUCT CASH VS ACC - LT DTA (FIN48 PERM - NonReg)	SchM-146: SchM-146 - State Tax Deduction Cash Vs Accrual - 190		190: 190	Perm	O	Federal Rate	
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	TEXAS GROSS MARGIN TAX	190: 190	Temp	E	TX Credit	
130078	VACATION ACCRUAL - LT	SchM-108: SchM-108 - Accrued Vacation Paid	VACATION ACCRUAL	190: 190	Temp	E	ETR	
Total FERC Account 190								

NON-PLANT ACCUMULATED DEFERRED INCOME TAX (ADIT) - LIABILITIES ⁽¹⁾

180025	BOOK UNAMORT. COST OF REACQRD DBT	SchM-128: SchM-128 - Book Unamort. Cost Of Reacquired Debt	BOOK UNAMORT. COST OF REACQRD DBT	283: 283	Temp	0: 0-Em	ETR	
20015	DEFERRED FUEL - E	SchM-186: SchM-186 - Deferred Fuel Costs		283: 283	Temp	0: 0-Em	ETR	
OCI-PEN-158	OCI – PENSION FAS 158	SchM-189: SchM-189 - OCI Treasury	PENSION EXPENSE - FAS 158	283: 283	Temp	0: 0-Em	ETR	
100397	OPERATING LEASE ASSETS	SchM-299: SchM-299 - Operating Lease	PENSION EXPENSE	283: 283	Temp	0: 0-Em	ETR	
240025	PENSION EXPENSE	SchM-107: SchM-107 - Pension Expense	PENSION EXPENSE	283: 283	Temp	0: 0-Em	ETR	

2023 Forecast				
12/31/2022	2023	12/31/2023	ADIT Ending Balance	
Cumulative M/ BOY	Schedule M Activity	Cumulative M/ EOY	Total	Total Deferred Tax Expense

8,548,357	0	8,548,357	1,902,539	-
1,506,012	0	1,506,012	335,181	-
0	0	0	-	-
4,557,618	0	4,557,618	810	-
0	0	0	-	-
0	0	0	-	-
0	0	0	-	-
0	0	0	-	-
0	0	0	-	-
0	0	0	-	-
13,222,681	(1,979,902)	11,242,779	11,242,779	(1,979,902)
186,021,511	55,845,000	241,866,511	241,866,511	55,845,000
120,791,524	64,603,000	185,394,524	185,394,524	64,603,000
6,038,466	362,308	6,400,774	1,424,569	80,636
20,387,530	21,000,000	41,387,530	9,211,291	4,673,802
3,301,691	99,050	3,400,741	756,876	22,045
8,990	(8,300)	690	154	(1,847)
6,710	0	6,710	1,493	-
1,825,826	0	1,825,826	406,359	-
326,115	0	326,115	72,581	-
100,000	0	100,000	22,256	-
537,930	0	537,930	119,723	-
0	0	0	-	-
82,101,101	(82,101,101)	0	-	(17,241,231)
16,062	0	16,062	888	-
10,573,689	(10,573,689)	0	-	(492,840)
1,220,911	0	1,220,911	57,871	-
381,237	(41,000)	340,237	75,724	(9,125)
746,451	(80,770)	665,681	148,155	(17,976)
805,950	0	805,950	179,374	-
433,972,235	(30,918,280)	403,053,955	89,704,494	(6,881,234)
0	0	0	-	-
67,834	678	68,512	15,248	151
417,009	(154,231)	262,777	58,484	(34,326)
132,389	(45,000)	87,389	19,449	(10,015)
9,600,238	87,000	9,687,238	2,156,011	19,363
2,206,664	(53,948)	2,152,716	479,113	(12,007)
947,868	(947,868)	0	-	(210,959)
0	0	0	-	-
55,743,369	(9,760,664)	45,982,705	10,234,003	(2,172,353)
27,069	0	27,069	5,684	-
482,802	0	482,802	101,388	-
(13)	0	(13)	(3)	-
0	0	0	-	-
4,566,592	0	4,566,592	1,016,350	-
971,190,418	5,332,283	976,522,701	557,009,882	96,180,180

(19,364,775)	841,559	(18,523,216)	(4,122,564)	187,299
0	0	0	-	-
0	0	0	-	-
(433,972,235)	30,918,279	(403,053,956)	(89,704,495)	6,881,234
(155,185,591)	(3,255,381)	(158,440,972)	(35,262,940)	(724,524)

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

TRADE SECRET

Company	SPS (0013)
Calendar Year	2021-2025 Forecast
Date Prepared	Jul-21

NOTE: THE NON-PLANT ADIT RATE CHANGE REGULATORY ASSET AND REGULATORY LIABILITY IS NOT INCLUDED IN THIS FILE. HOWEVER, THESE REGULATORY ASSET AND REGULATORY LIABILITY BALANCES SHOULD BE INCLUDED IN RATE BASE CALCULATIONS ALONG WITH ADIT.

ID Number	Tax Department - Item Description	RIS Code	Information Request Template - Item Description	FERC Account	Temp/Perm	Utility	Tax Rate	Used
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	RATE REFUND - E	283: 283	Temp	0: 0-Em		ETR
261105	RATE CASE / RESTRUCTURING EXPENSE (TX)	SchM-138: SchM-138 - Rate Case Expense	RATE CASE / RESTRUCTURING EXPENSE (TX)	283: 283	Temp	Texas: T		ETR
261105	RATE CASE / RESTRUCTURING EXPENSE (NM)	SchM-138: SchM-138 - Rate Case Expense	RATE CASE / RESTRUCTURING EXPENSE (NM)	283: 283	Temp	New Me		ETR
261105	RATE CASE / RESTRUCTURING EXPENSE (FERC)		RATE CASE / RESTRUCTURING EXPENSE (FERC)	283: 283	Temp	0: 0-Em		ETR
261105	RATE CASE / RESTRUCTURING EXPENSE (OTHER)		RATE CASE / RESTRUCTURING EXPENSE (OTHER)	283: 283	Temp	0: 0-Em		ETR
268608	REG A/L - EMERGENCY SPEC RESPONSE	SchM-300: SchM-300 - Reg A/L - Emergency Spec Response	REG ASSET - MISCELLANEOUS	283: 283	Temp	0: 0-Em		ETR
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	REG A/L - TRANSMISSION ATTACHMENT O	283: 283	Temp	0: 0-Em		ETR
268305	REG ASSET - MISCELLANEOUS (TX)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	REG ASSET - MISCELLANEOUS	283: 283	Temp	Texas: T		ETR
268305	REG ASSET - MISCELLANEOUS (NM)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	REG ASSET - MISCELLANEOUS	283: 283	Temp	New Me		ETR
266808	REG ASSET - NM NOX EXPENSE	SchM-168: SchM-168 - Reg Asset-NOx	RA - NM NOX EXPENSE	283: 283	Temp	0: 0-Em		ETR
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	RENEWABLE ENERGY STANDARD	283: 283	Temp	0: 0-Em		ETR
170028	STATE TAX DEDUCT CASH VS ACC	SchM-147: SchM-147 - State Tax Deduction Cash Vs Accrual - 283	STATE TAX DEDUCT CASH VS ACC	283: 283	Temp	0: 0-Em	Federal Rate	
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	TEXAS GROSS MARGIN TAX	283: 283	Temp	0: 0-Em	TX Credit	
Total FERC Account 283								

PERMANENTLY DEFERRED TAX ADJUSTMENTS ⁽²⁾

NOL-V-NM-E	NOL: NEW MEXICO - LT - VALUATION ALLOWANCE	SchM-205: SchM-205 - State Only NOL	NOL: NEW MEXICO - LT - VALUATION ALLOWANCE	190: 190	Perm	E	NM Rate
190028	CONTRIBUTIONS CARRYOVER - KS V/A	SchM-188: SchM-188 - Contributions Carryover		190: 190	Perm	E	KS Rate
Total Permanent Items							

NON-PLANT PERMANENT ITEMS & CURRENT YEAR UTILIZATION OF CURRENT YEAR CREDITS ⁽³⁾

220018	DEPLETION ON ROYALTY INCOME	SchM-200: SchM-200 - Depletion on Royalty Income	DEPLETION ON ROYALTY INCOME	409	Perm	E	ETR
260025	CLUB DUES	SchM-196: SchM-196 - Club Dues		409	Perm	O	ETR
260015	MEALS & ENTERTAINMENT	SchM-124: SchM-124 - Meals and Entertainment	MEALS & ENTERTAINMENT	409	Perm	E	ETR
260035	LOBBYING EXPENSES	SchM-197: SchM-197 - Lobbying Expenses	LOBBYING EXPENSES	409	Perm	O	ETR
260985	PENALTIES	SchM-199: SchM-199 - Penalties	PENALTIES	409	Perm	O	ETR
260075	SUITE AND ENTERTAINMENT TICKETS	SchM-287: SchM-287 - Suite and Entertainment Tickets	SUITE AND ENTERTAINMENT TICKETS	409	Perm	O	ETR
265708	DEFERRED REVENUE (ITC GRANT ACCOUNTING)	SchM-218: SchM-218 - Deferred revenue (ITC Grant Accounting)	DEFERRED REVENUE (ITC GRANT ACCOUNTING)	409	Perm	O	ETR
CEV-FdD-E	Credit: ELEC VEHICLE(Caution:Pretax Liab=DTA)	SchM-119: SchM-119 - Electric Vehicle Credit	Credit: ELEC VEHICLE(Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CITC-FdD-O	Credit: ITC GRANT (Caution:Pretax Liab=DTA)	SchM-180: SchM-180 - ITC Grant	Credit: ITC GRANT (Caution:Pretax Liab=DTA)	409	Perm	O	Federal Credit
CNHR-FdD-A	Credit: NEW HIRE RETENTION (Caution:Pretax Liab=DTA)	SchM-174: SchM-174 - New Hire Retention Credit	Credit: NEW HIRE RETENTION (Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CR&E-FdD-E	Credit: R & E (Caution:Pretax Liab=DTA)	SchM-137: SchM-137 - R&E Credit	Credit: R & E (Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CPTC-FdD-E-H	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	SchM-PTC: SchM-PTC – Deferred PTCs - Hale	Credit: WIND PTC (Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CPTC-FdD-E-S	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	SchM-PTC-Sagamore: SchM-PTC - Deferred PTCs - Sagamore	Credit: WIND PTC (Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CR&E-TXC-E	CREDIT: TEXAS R&E	SchM-257: SchM-257 - Texas R&E Credit	CREDIT: TEXAS R&E	409	Perm	E	TX Credit
CMG-TXPD	CREDIT: TX GMT	TXGMT: TXGMT-Texas Gross Margin Tax	CREDIT: TX GMT	409	Perm	E	TX Credit
Total Permanent Items							

⁽¹⁾ Non-Plant ADIT : These are temporary adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 165 or FERC 236; and FERC 409; and FERC 410 or FERC 411).

⁽²⁾ Non-Plant Permanently Deferred Items: These are permanently deferred adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 410 or FERC 411).

⁽³⁾ Non-Plant Permanent & Current Year Utilization Items: These are permanent current adjustments (ie. activity is recorded to FERC 165 or FERC 236; and FERC 409).

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

TRADE SECRET

Company	SPS (0013)
Calendar Year:	2021-2025 Forecast
Date Prepared	Jul-21

NOTE: THE NON-PLANT ADIT RATE CHANGE
REGULATORY ASSET AND REGULATORY
LIABILITY IS NOT INCLUDED IN THIS FILE.
HOWEVER, THESE REGULATORY ASSET AND
REGULATORY LIABILITY BALANCES SHOULD BE
INCLUDED IN RATE BASE CALCULATIONS
ALONG WITH ADIT.

	TOTAL
Credit - Federal	100.0000%
Credit - OK	79.0000%
Credit - NM	79.0000%
Credit - KS	79.0000%
Credit - TX	79.0000%
Tax Rate - Federal	21.0000%
Tax Rate - OK	4.7400%
Tax Rate - NM	4.6610%
Tax Rate - KS	5.5300%
Tax Rate - TX	0.5925%
Tax Rate - OK	0.0204%
Tax Rate - NM	1.2180%
Tax Rate - KS	0.0178%
ETR	22.2562%

											2022 Forecast					
											12/31/2021	2022		12/31/2022	ADIT Ending Balance	
ID Number	Tax Department - Item Description	RIS Code	Information Request Template - Item Description	FERC Account	Temp/ Perm	Utility	Tax Rate	Used	Beginning Tax Rate	Ending Tax Rate	Cumulative M/ BOY	Schedule M Activity	Cumulative M/ EOY	Total	Total Deferred Tax Expense	
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	RATE REFUND - E	283: 283	Temp	O: 0-Erm	ETR		NA	NA	0	0	0	-		
261105	RATE CASE / RESTRUCTURING EXPENSE (TX)	SchM-138: SchM-138 - Rate Case Expense	RATE CASE / RESTRUCTURING EXPENSE (TX)	283: 283	Temp	Texas: T	ETR		22.2562%	22.2562%	(30,976,460)	29,295,365	(1,681,095)	(374,148)	6,520,035	
261105	RATE CASE / RESTRUCTURING EXPENSE (NM)	SchM-138: SchM-138 - Rate Case Expense	RATE CASE / RESTRUCTURING EXPENSE (NM)	283: 283	Temp	New Me	ETR		22.2562%	22.2562%	(40,340,663)	38,151,372	(2,189,292)	(487,253)	8,491,046	
261105	RATE CASE / RESTRUCTURING EXPENSE (FERC)		RATE CASE / RESTRUCTURING EXPENSE (FERC)	283: 283	Temp	O: 0-Erm	ETR		NA	NA	0	0	0	-	-	
261105	RATE CASE / RESTRUCTURING EXPENSE (OTHER)		RATE CASE / RESTRUCTURING EXPENSE (OTHER)	283: 283	Temp	O: 0-Erm	ETR		NA	NA	0	0	0	-	-	
268608	REG A/L - EMERGENCY SPEC RESPONSE	SchM-300: SchM-300 - Reg A/L - Emergency Spec Response	REG ASSET - MISCELLANEOUS	283: 283	Temp	O: 0-Erm	ETR		22.2562%	22.2562%	(1,825,149)	0	(1,825,149)	(406,209)		
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	REG A/L - TRANSMISSION ATTACHMENT O	283: 283	Temp	O: 0-Erm	ETR		22.2562%	NA	(2,741,458)	2,741,458	0		610,144	
268305	REG ASSET - MISCELLANEOUS (TX)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	REG ASSET - MISCELLANEOUS	283: 283	Temp	Texas: T	ETR		22.2562%	22.2562%	(23,378,470)	(22,030,861)	(45,409,331)	(10,106,391)	(4,903,232)	
268305	REG ASSET - MISCELLANEOUS (NM)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	REG ASSET - MISCELLANEOUS	283: 283	Temp	New Me	ETR		22.2562%	22.2562%	(438,340)	(413,073)	(851,413)	(189,492)	(91,934)	
266808	REG ASSET - NM NOX EXPENSE	SchM-168: SchM-168 - Reg Asset-NOX	RA - NM NOX EXPENSE	283: 283	Temp	O: 0-Erm	ETR		NA	NA	0	0	0	-	-	
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	RENEWABLE ENERGY STANDARD	283: 283	Temp	O: 0-Erm	ETR		22.2562%	22.2562%	(6,543,340)	4,313,965	(2,229,375)	(496,174)	960,125	
170028	STATE TAX DEDUCT CASH VS ACC	SchM-147: SchM-147 - State Tax Deduction Cash Vs Accrual - 283	STATE TAX DEDUCT CASH VS ACC	283: 283	Temp	O: 0-Erm	Federal Rate		21.0000%	21.0000%	(1,753,850)	0	(1,753,850)	(368,309)	0	
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	TEXAS GROSS MARGIN TAX	283: 283	Temp	O: 0-Erm	TX Credit		79.0000%	79.0000%	(142,982)	0	(142,982)	(112,956)	0	
Total FERC Account 283											(773,228,903)	108,623,815	(664,605,088)	(147,974,939)	24,175,534	

NON-PLANT DEFERRED INCOME TAX ANALYSIS (Balance Sheet Signage)

TRADE SECRET

Company	SPS (0013)
Calendar Year:	2021-2025 Forecast
Date Prepared	Jul-21

NOTE: THE NON-PLANT ADIT RATE CHANGE
REGULATORY ASSET AND REGULATORY
LIABILITY IS NOT INCLUDED IN THIS FILE.
HOWEVER, THESE REGULATORY ASSET AND
REGULATORY LIABILITY BALANCES SHOULD BE
INCLUDED IN RATE BASE CALCULATIONS
ALONG WITH ADIT.

	TOTAL
Credit - Federal	100.0000%
Credit - OK	79.0000%
Credit - NM	79.0000%
Credit - KS	79.0000%
Credit - TX	79.0000%
Tax Rate - Federal	21.0000%
Tax Rate - OK	4.7400%
Tax Rate - NM	4.6610%
Tax Rate - KS	5.5300%
Tax Rate - TX	0.5925%
Tax Rate - OK	0.0204%
Tax Rate - NM	1.2180%
Tax Rate - KS	0.0178%
ETR	22.2562%

ID Number	Tax Department - Item Description	RIS Code	Information Request Template - Item Description	FERC Account	Temp/ Perm	Utility	Tax Rate	Used
010114	RATE REFUND	SchM-152: SchM-152 - Rate Refund	RATE REFUND - E	283: 283	Temp	0: 0-Em	ETR	
261105	RATE CASE / RESTRUCTURING EXPENSE (TX)	SchM-138: SchM-138 - Rate Case Expense	RATE CASE / RESTRUCTURING EXPENSE (TX)	283: 283	Temp	Texas: T	ETR	
261105	RATE CASE / RESTRUCTURING EXPENSE (NM)	SchM-138: SchM-138 - Rate Case Expense	RATE CASE / RESTRUCTURING EXPENSE (NM)	283: 283	Temp	New Me	ETR	
261105	RATE CASE / RESTRUCTURING EXPENSE (FERC)		RATE CASE / RESTRUCTURING EXPENSE (FERC)	283: 283	Temp	0: 0-Em	ETR	
261105	RATE CASE / RESTRUCTURING EXPENSE (OTHER)		RATE CASE / RESTRUCTURING EXPENSE (OTHER)	283: 283	Temp	0: 0-Em	ETR	
268608	REG A/L - EMERGENCY SPEC RESPONSE	SchM-300: SchM-300 - Reg A/L - Emergency Spec Response	REG ASSET - MISCELLANEOUS	283: 283	Temp	0: 0-Em	ETR	
266408	REG A/L - TRANSMISSION ATTACHMENT O	SchM-187: SchM-187 - Reg Asset/Liability Transmission Attachment O	REG A/L - TRANSMISSION ATTACHMENT O	283: 283	Temp	0: 0-Em	ETR	
268305	REG ASSET - MISCELLANEOUS (TX)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	REG ASSET - MISCELLANEOUS	283: 283	Temp	Texas: T	ETR	
268305	REG ASSET - MISCELLANEOUS (NM)	SchM-275: SchM-275 - Reg Asset - Miscellaneous	REG ASSET - MISCELLANEOUS	283: 283	Temp	New Me	ETR	
268808	REG ASSET - NM NOX EXPENSE	SchM-168: SchM-168 - Reg Asset-NOx	RA - NM NOX EXPENSE	283: 283	Temp	0: 0-Em	ETR	
020175	RENEWABLE ENERGY STANDARD/CREDIT - LT	SchM-195: SchM-195 - Renewable Energy Standard	RENEWABLE ENERGY STANDARD	283: 283	Temp	0: 0-Em	ETR	
170028	STATE TAX DEDUCT CASH VS ACC	SchM-147: SchM-147 - State Tax Deduction Cash Vs Accrual - 283	STATE TAX DEDUCT CASH VS ACC	283: 283	Temp	0: 0-Em	Federal Rate	
CMG-TXPD	TEXAS GROSS MARGIN TAX	SchM-192: SchM-192 - Texas Margin Tax	TEXAS GROSS MARGIN TAX	283: 283	Temp	0: 0-Em	TX Credit	
				Total FERC Account 283				

PERMANENTLY DEFERRED TAX ADJUSTMENTS ⁽²⁾

NOL-V-NM-E	NOL: NEW MEXICO - LT - VALUATION ALLOWANCE	SchM-205: SchM-205 - State Only NOL	NOL: NEW MEXICO - LT - VALUATION ALLOWANCE	190: 190	Perm	E	NM Rate
190028	CONTRIBUTIONS CARRYOVER - KS V/A	SchM-188: SchM-188 - Contributions Carryover		190: 190	Perm	E	KS Rate
				Total Permanent Items			

NON-PLANT PERMANENT ITEMS & CURRENT YEAR UTILIZATION OF CURRENT YEAR CREDITS ⁽³⁾

220018	DEPLETION ON ROYALTY INCOME	SchM-200: SchM-200 - Depletion on Royalty Income	DEPLETION ON ROYALTY INCOME	409	Perm	E	ETR
260025	CLUB DUES	SchM-196: SchM-196 - Club Dues		409	Perm	O	ETR
260015	MEALS & ENTERTAINMENT	SchM-124: SchM-124 - Meals and Entertainment	MEALS & ENTERTAINMENT	409	Perm	E	ETR
260035	LOBBYING EXPENSES	SchM-197: SchM-197 - Lobbying Expenses	LOBBYING EXPENSES	409	Perm	O	ETR
260985	PENALTIES	SchM-199: SchM-199 - Penalties	PENALTIES	409	Perm	O	ETR
260075	SUITE AND ENTERTAINMENT TICKETS	SchM-287: SchM-287 - Suite and Entertainment Tickets	SUITE AND ENTERTAINMENT TICKETS	409	Perm	O	ETR
265708	DEFERRED REVENUE (ITC GRANT ACCOUNTING)	SchM-218: SchM-218 - Deferred revenue (ITC Grant Accounting)	DEFERRED REVENUE (ITC GRANT ACCOUNTING)	409	Perm	O	ETR
CEV-FdD-E	Credit: ELEC VEHICLE(Caution:Pretax Liab=DTA)	SchM-119: SchM-119 - Electric Vehicle Credit	Credit: ELEC VEHICLE(Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CITC-FdD-O	Credit: ITC GRANT (Caution:Pretax Liab=DTA)	SchM-180: SchM-180 - ITC Grant	Credit: ITC GRANT (Caution:Pretax Liab=DTA)	409	Perm	O	Federal Credit
CNHR-FdD-A	Credit: NEW HIRE RETENTION (Caution:Pretax Liab=DTA)	SchM-174: SchM-174 - New Hire Retention Credit	Credit: NEW HIRE RETENTION (Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CR&E-FdD-E	Credit: R & E (Caution:Pretax Liab=DTA)	SchM-137: SchM-137 - R&E Credit	Credit: R & E (Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CPTC-FdD-E-H	Credit: WIND PTC - HALE (Caution:Pretax Liab=DTA)	SchM-PTC: SchM-PTC - Deferred PTCs - Hale	Credit: WIND PTC (Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CPTC-FdD-E-S	Credit: WIND PTC - SAGAMORE (Caution:Pretax Liab=DTA)	SchM-PTC-Sagamore: SchM-PTC - Deferred PTCs - Sagamore	Credit: WIND PTC (Caution:Pretax Liab=DTA)	409	Perm	E	Federal Credit
CR&E-TXC-E	CREDIT: TEXAS R&E	SchM-257: SchM-257 - Texas R&E Credit	CREDIT: TEXAS R&E	409	Perm	E	TX Credit
CMG-TXPD	CREDIT: TX GMT	TXGMT: TXGMT-Texas Gross Margin Tax	CREDIT: TX GMT	409	Perm	E	TX Credit
				Total Permanent Items			

2023 Forecast				
12/31/2022	2023	12/31/2023	ADIT Ending Balance	
Cumulative M/ BOY	Schedule M Activity	Cumulative M/ EOY	Total	Total Deferred Tax Expense
0	0	0	-	-
(1,681,095)	821,339	(859,757)	(191,349)	182,799
(2,189,292)	1,069,630	(1,119,662)	(249,194)	238,059
0	0	0	-	-
0	0	0	-	-
(1,825,149)	1,825,149	0	-	406,209
0	0	0	-	-
(45,409,331)	39,344,642	(6,064,689)	(1,349,769)	8,756,622
(851,413)	737,701	(113,711)	(25,308)	164,184
0	0	0	-	-
(2,229,375)	2,000,000	(229,375)	(51,050)	445,124
(1,753,850)	0	(1,753,850)	(368,309)	-
(142,982)	0	(142,982)	(112,956)	-
(664,605,088)	74,302,918	(590,302,169)	(131,437,933)	16,537,006

0	0	0	-	-
(4,253,143)	0	(4,253,143)	(756)	-
(4,253,143)	-	(4,253,143)	(756)	-

	0	
	27,000	
	1,025,000	
	724,000	
	0	
	23,000	
	(12,534)	
	0	
	0	
	0	
	(1,621,000)	
	(55,845,000)	
	(64,603,000)	
	(344,000)	
	3,756,962	
	(116,869,572)	

⁽¹⁾ Non-Plant ADIT : These are temporary adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 165 or FERC 236; and FERC 409; and FERC 410 or FERC 411).

⁽²⁾ Non-Plant Permanently Deferred Items: These are permanently deferred adjustments (ie. activity is recorded to FERC 190 or FERC 283; and FERC 410 or FERC 411).

⁽³⁾ Non-Plant Permanent & Current Year Utilization Items: These are permanent current adjustments (ie. activity is recorded to FERC 165 or FERC 236; and FERC 409).

SPS 2020 Transmission Formula True-Up
Queried from Company Books and Records

Line No.	G/L Account #	Description	Regulatory account	Dec-2019 - Base	Jan-2020 - Base	Feb-2020 - Base	Mar-2020 - Base	Apr-2020 - Base	May-2020 - Base	Jun-2020 - Base	Jul-2020 - Base	Aug-2020 - Base	Sep-2020 - Base	Oct-2020 - Base	Nov-2020 - Base	Dec-2020 - Base	BOY / EOY average
																	Dec19 / Dec20
1	1241001	Prepaid Insurance	9165000	2,154,916	1,931,821	5,897,726	5,015,489	4,161,711	3,279,475	2,425,697	1,841,120	3,278,231	3,643,047	2,723,235	2,465,108	6,045,671	4,100,294
2	1242021	Prepays - Transmission Expense	9165000	282,588	188,392	376,783	282,588	188,392	376,784	282,588	188,392	376,784	282,588	188,392	386,551	292,356	287,472
3	1245016	Prepays - Other Transmission	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	1242071	Prepays - Auto Licensing	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	1242091	Prepays - Other IT	9165000	492,245	487,623	477,789	489,880	728,968	869,035	928,467	883,631	938,817	893,185	842,199	791,213	793,060	642,653
6	1242096	Prepays - Hardware Maintenance	9165000	(57)	-	-	-	-	-	-	53,146	42,517	31,888	35,020	23,141	11,262	5,603
7	1244001	Prepays - Taxes	9165000	-	1,307,482	435,827	-	896,251	448,126	448,126	681,523	340,761	-	1,263,150	631,575	-	-
8	1244006	Prepays - Income Taxes - Federal	9165000	-	-	-	1,957,406	2,361,161	3,182,475	7,810,837	4,825,737	281,756	10,570,469	9,136,354	13,251,631	12,448,537	6,224,269
9	1244011	Prepays - Income Taxes - State	9165000	790,589	642,853	534,494	1,527,837	1,722,938	1,845,470	4,034,834	2,818,038	2,092,011	4,875,239	2,984,167	2,876,622	3,490,664	2,140,626
10	1245006	Prepays - Other Brand Advertising RE	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	1245026	Prepays - Other Energy Supply	9165000	914,781	1,642,175	901,880	667,056	1,289,336	505,087	292,241	943,948	168,306	31,773	785,141	1,126,624	878,850	896,816
12	1245041	Prepays - Other Distribution Utility	9165000	(0)	-	-	-	203,172	177,776	152,379	126,983	101,586	76,190	50,793	25,397	104,539	52,269
13	1245051	Prepays - Other Corporate Services IT	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	1245091	Prepays - Other Benefits	9165000	(91)	27,289	26,507	25,725	24,942	24,160	23,378	22,596	21,813	21,031	20,249	19,466	18,684	9,297
15	1245096	Prepays - Other DSM	9165000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	1248016	Prepaid Interest - Commercial Paper	9165000	-	13,903	23,297	-	10,683	-	-	-	-	-	204	1,500	13,491	6,745
17																	
18		Total	9165000	3,844,382	5,598,685	8,139,808	6,480,737	7,503,456	5,680,442	4,552,875	4,741,338	5,268,816	4,979,700	5,908,385	5,470,576	8,157,913	6,001,148

SPS 2022 Transmission Formula Projection
Regulatory Commission Expense Forecast

Pivot Table Created from Company Books and Records

Sum of Amount			
V Source Object Identification - Long Text	V Final Internal Order - WBS Element (Text)	Total	Category
Bud SPS Regulatory-SPS Elec	SPS Regulatory-1035-Co13-TX-NM E	41,004.00	Wholesale
Bud SPS Regulatory-TX Elec 928	SPS Regulatory-1030-Co13-TX E	15,000.00	Retail
Bud-GC-SPS-Reg-Commission	GC-SPS-Reg-Commission	549,999.96	Wholesale
BUD-SPS OpCo Regulatory NM Elec	OpCo-SPS13RG-1031-Regu-SC Direct	2,830,998.00	Retail
BUD-SPS OpCo Regulatory TX Elec	OpCo-SPS13RG-1030-Regu-SC Direct	1,655,487.48	Retail
Grand Total		5,092,489.44	

Property Tax Forecast 2022

Updated As Of:
July 30, 2021

Company	State	2022 Electric	2022 Gas/Other	2022 Forecast
SPS	TX	57,552,000		57,552,000
	NM	18,756,000		18,756,000
	OK	684,000		684,000
	KS	1,428,000		1,428,000
	SPS Total	78,420,000	0	78,420,000