

Schedule K-5

20:10:13:93. Schedule K-5 -- Working papers for claimed allowances for state income taxes. In support of the claimed allowances for income taxes paid state governments, the utility shall submit schedule K-5 showing the income tax paid each state in the current or previous year covered by the test period, including the effect of liberalized depreciation on the taxes paid.

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
Computation of Federal and State Income Taxes
Claimed Allowance for State Income Tax
Twelve Months Ending September 30, 2014

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This Schedule is not applicable as no State Income Taxes are claimed for South Dakota Cost of Service.