

NorthWestern Energy
Natural Gas Utility
Statement K
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NorthWestern Energy
 Natural Gas Utility
 MCC & MPSC Tax Adjustment

	(A)	(B)	
	<u>MCC TAX</u>	<u>MPSC TAX</u>	
1 REVENUES FOR TAX CALCULATION	\$ 105,199,406	\$104,973,227	1
2			2
3 TAX RATE (PER MT DEPT OF REVENUE)	<u>0.0003</u>	<u>0.0021</u>	3
4 TEST PERIOD TAX	31,560	\$220,444	4
5			5
6 ACTUAL TAX 2008	261,538	695,523	6
7 LESS: TAXES RECOVERED THRU SUPPLY T	<u>(199,490)</u>	<u>(468,568)</u>	7
8	62,048	226,955	8
9			9
10			10
11 ADJUSTMENT	<u>(30,488)</u>	<u>(6,511)</u>	11
12			12
13 TOTAL MCC & MPSC TAX ADJUSTMENT		<u><u>(\$36,999)</u></u>	13

NorthWestern Energy
Natural Gas Utility
Payroll Tax Adjustment

1	Test Period Labor Adjustment	\$853,623	1
2			2
3	Annualized Payroll Tax Rate	7.37%	3
4			4
5	Test Period Payroll Tax Adjustment	<u>\$62,912</u>	5

Northwestern Energy
Natural Gas Utility
Property Tax Adjustment

1	2008 Tax Expense	\$18,997,254	1
2			2
3	2007 Refund Booked in 2008	1,222,631	3
4			4
5	Increase to 2009 Test Period	293,551	5
6			6
7	Test Period Property Taxes	<u>\$20,513,436</u>	7
8			8
9			9
10	Property Tax Refund - Legal Fees *	(17,943)	10
11			11
12	*Pursant to Docket D2008.12.143, Order 6967a.		12