

NorthWestern Energy
Working Papers for an Allowance for Current Tax Greater
Than Tax Calculated at Consolidated Rate
Twelve Months Ending December 31, 2022

Schedule K-4
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The "Stand-Alone" Method is used to compute the Income Tax Expense or Benefit to each division. The tax expense for each division does not exceed the amount of tax it would have paid had it filed a separate "Stand-Alone" Tax Return.