



February 26, 2020

Kimberly D. Bose, Secretary
Federal Energy Regulatory Commission
888 First Street N.E.
Washington, DC 20426

via eFiling

Re: *NorthWestern Corporation (South Dakota)*, Docket No. ER20-____-000
Order No. 864 Compliance Filing

Dear Secretary Bose:

Pursuant to Section 206 of the Federal Power Act,¹ Part 35 of the Federal Energy Regulatory Commission's regulations,² and Order No. 864,³ NorthWestern Corporation d/b/a NorthWestern Energy submits for filing revisions to its Formula Rate Template for South Dakota ("South Dakota Template") to account for changes caused by the Tax Cuts and Jobs Act.⁴ NorthWestern's South Dakota Template and Formula Rate Protocols are on file with the Commission as Attachment H, Addendum 27 to the Southwest Power Pool (SPP) Open Access Transmission Tariff (OATT).⁵

I. Background

A. NorthWestern Energy

NorthWestern Energy is a public utility engaged in the generation, transmission, and distribution of electricity and the supply and transportation of natural gas. Its facilities are located primarily in Montana and South Dakota. In South Dakota, NorthWestern is a transmission owner within the Southwest Power Pool, Inc. and has transferred functional control of its electric transmission

¹ 16 U.S.C. § 824e.

² 18 C.F.R. Part 35.

³ *Public Utility Transmission Rate Changes to Address Accumulated Deferred Income Taxes*, 84 FED. REG. 65,281, 169 FERC ¶ 61,139 (2019) (Order No. 864).

⁴ An Act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, Pub. L. No. 115-97, 131 STAT. 2054 (2017) (Tax Cuts and Jobs Act).

⁵ Southwest Power Pool, Inc., FERC FPA Electric Tariff, Open Access Transmission Tariff, Sixth Revised Volume No. 1, Att. H Add. 27 NW Corp., Attachment H Addendum 27 (NorthWestern Corporation (South Dakota)).



facilities to SPP. In Montana, NorthWestern is a transmission owner/operator and balancing authority area operator within the Western Electricity Coordinating Council. NorthWestern's Montana and South Dakota transmission facilities are not physically connected and are not in the same electric reliability region. This filing and the associated formula rate concern only NorthWestern's South Dakota transmission facilities.

B. South Dakota Formula Rate

On June 29, 2015, NorthWestern submitted its South Dakota Template and Formula Rate Protocols (together, the "Formula Rate") and an initial Annual Transmission Revenue Requirement (ATRR) for NorthWestern to be collected by SPP as part of the Upper Missouri Zone (UMZ) under the SPP OATT.⁶ Subsequently, SPP submitted a filing to incorporate NorthWestern's Formula Rate into the SPP OATT.⁷ The Commission consolidated these dockets and accepted the Formula Rate for filing effective October 1, 2015, subject to refund and interest, and established hearing and settlement judge procedures.⁸ Ultimately, the parties reached a settlement that resolved all issues. This was approved by the settlement judge as an uncontested settlement,⁹ and subsequently by the Commission.¹⁰ The revised Formula Rate reflecting the changes made in the settlement were incorporated into the SPP OATT, effective October 1, 2015.¹¹ This version of the South Dakota Template remains in effect.

NorthWestern employs a historical Formula Rate to calculate its ATRR for jurisdictional service under the SPP OATT. On or before March 1 of each year, NorthWestern recalculates the ATRR for the upcoming Rate Year (April 1 through March 31).¹² This Annual Update is based on NorthWestern's Form No. 1 for the most recent calendar year, and upon NorthWestern's books and records.¹³ NorthWestern submits an Informational Filing of its Annual Update to the Commission by December 15 of each year.¹⁴

⁶ Docket No. ER15-2069-000, Accession No. 20150629-5293.

⁷ Docket No. ER15-2075-000, Accession No. 20150630-5175.

⁸ *NorthWestern Corp.*, 152 FERC ¶ 61,260 (2015).

⁹ *NorthWestern Corp.*, 156 FERC ¶ 63,046 (2016).

¹⁰ *NorthWestern Corp.*, 157 FERC ¶ 61,008 (2016).

¹¹ *Southwest Power Pool, Inc.*, ER15-2075-001 (Feb. 24, 2017) (delegated letter order) (accepting SPP's submittal of revisions to update the transmission formula rate template and implementation protocols of NorthWestern to reflect the settlement approved by the Commission, effective October 1, 2015).

¹² Formula Rate Protocols, p. 1.

¹³ Formula Rate Protocols, § II.B.

¹⁴ Formula Rate Protocols, § VI.A.



II. Description of Filing

In Order No. 864, the Commission required public utility transmission providers with transmission formula rates to revise those transmission formula rates to account for changes caused by the Tax Cuts and Jobs Act of 2017 (TCJA). The requirements are designed to address the effects of the TCJA on the accumulated deferred income taxes (ADIT) reflected in transmission formula rates. The Commission required public utilities with transmission formula rates to: (1) include a mechanism to deduct any excess ADIT from or add any deficient ADIT to their rate bases; (2) incorporate a mechanism to decrease or increase their income tax allowances by any amortized excess or deficient ADIT, respectively; and (3) incorporate a new permanent worksheet into their transmission formula rates that will annually track information related to excess or deficient ADIT.¹⁵ NorthWestern's proposed revisions to its South Dakota Template addresses these requirements.

A. Order No. 864 Revisions

1. Rate Base Adjustment Mechanism

Order No. 864 requires that a transmission formula rate include a Rate Base Adjustment Mechanism to deduct any excess ADIT from or add any deficient ADIT to rate base. This requirement preserves rate base neutrality. The Rate Base Adjustment Mechanism must apply to any future changes to tax rates that give rise to excess or deficient ADIT, including any federal, state, or local tax rate changes.¹⁶

To address this requirement, NorthWestern proposes to incorporate two new worksheets — a summary worksheet, and worksheet specific to each tax change. The Rate Base Adjustment Mechanism Summary (Attachment 1.5 - RBAM Summary) summarizes the impact to rate base related to excess or deficient ADIT for all income tax rate changes. The TCJA Rate Base Adjustment Mechanism (Attachment 1.5.1a – TCJA RBAM) is specific to the TCJA. In the event of a future tax change, NorthWestern would add a worksheet, in the form of Attachment 1.5.2a, to adjust rate base by any excess or deficient ADIT from that specific tax change.

2. Income Tax Allowance Adjustment Mechanism

Order No. 864 requires that a transmission formula rate include an Income Tax Allowance Adjustment Mechanism that decreases or increases the income tax components by any

¹⁵ Order No. 864, at PP 3–5.

¹⁶ Order No. 864, at PP 28–29.



amortized excess or deficient ADIT, respectively. This requirement ensures that public utilities with transmission formula rates return excess ADIT to or recover deficient ADIT from ratepayers. The Rate Base Adjustment Mechanism must remain applicable to any future changes to tax rates that give rise to excess or deficient ADIT, including any federal, state, or local tax rate changes.¹⁷

To address this requirement, NorthWestern proposes to incorporate two new worksheets — a summary worksheet, and a worksheet specific to each tax change. The Tax Allowance Adjustment Mechanism Summary (Attachment 1.6 – ITAAM Summary) summarizes the impact of the adjustment mechanism related to excess or deficient ADIT for all income tax rate changes. The TCJA ITAAM (Attachment 1.6.1a) is specific to the TCJA. In the event of a future tax change, NorthWestern would add a worksheet, in the form of Attachment 1.6.2a, to decrease or increase the income tax components of its formula rate by any amortized excess or deficient ADIT resulting from that specific tax change.

The TCJA requires public utilities to return protected excess ADIT no more rapidly than over the life of the underlying asset using the Average Rate Assumption Method (ARAM), or an alternative method if the utility's books and underlying records do not contain the vintage account data necessary.¹⁸ If a utility uses an alternative method, Commission precedent provides that the public utility should use the Reverse South George Method (RSG) for excess ADIT.¹⁹ NorthWestern uses either ARAM or the RSG method for excess ADIT associated with protected plant. This is shown in Column (I) and Note 1 of the TCJA ITAAM (Attachment 1.6.1a).

The TCJA does not specify a method to calculate amortization schedules for unprotected excess and deficient ADIT. The Commission will evaluate any amortization periods for unprotected excess and deficient ADIT on a case-by-case basis.²⁰ For ADIT associated with unprotected plant, NorthWestern's proposed amortization period matches the life of the underlying asset. NorthWestern is using either ARAM or the RSG method.

For unprotected ADIT associated with non-plant, NorthWestern proposes to amortize excess and deficient ADIT using a five-year amortization period. Unprotected non-plant excess ADIT for NorthWestern's Montana electric operations is amortized over five years, and NorthWestern proposes to use that same amortization period here. With regard to the TCJA, NorthWestern agreed to write off deficient/excess ADIT associated with unprotected non-plant as a

¹⁷ Order No. 864, at PP 42–43.

¹⁸ Order No. 864, at P 44.

¹⁹ Order No. 864, n.43.

²⁰ Order No. 864, at P 44.



shareholder expense as part of a settlement with the South Dakota Public Utilities Commission.²¹ This write-off was a benefit to customers because it decreased the revenue requirement. Therefore, NorthWestern has not included deficient/excess ADIT associated with unprotected non-plant associated with the TCJA in this filing.

3. ADIT Worksheet

Order No. 864 requires that a transmission formula rate include a new permanent ADIT Worksheet that will annually track information related to excess or deficient ADIT. This requirement provides transparency regarding the adjustment of rate base and income tax allowances to account for excess or deficient ADIT. This worksheet will provide transparency for excess and deficient ADIT included in rates following future local, state, and federal tax rate changes.²²

The Commission did not propose or adopt a *pro forma* worksheet, but instead adopted five categories of information that must be included in the ADIT Worksheet:

- 1) How any ADIT accounts were re-measured and the excess or deficient ADIT contained therein;
- 2) The accounting for any excess or deficient amounts in Accounts 182.3 (Other Regulatory Assets) and 254 (Other Regulatory Liabilities);
- 3) Whether the excess or deficient ADIT is protected or unprotected;
- 4) The accounts to which the excess or deficient ADIT are amortized; and
- 5) The amortization period of the excess or deficient ADIT being returned or recovered through rates.²³

To address this requirement, NorthWestern includes the RBAM and ITAAM worksheets discussed above. In addition, NorthWestern proposes to add a new worksheet — EDIT Remeasure (Attachment 1.5.1b). These worksheets include the five categories of information adopted by the Commission.

- 1) The remeasurement of any ADIT accounts is shown on the EDIT Remeasure worksheet (Attachment 1.5.1b) in Columns (A), (B), and (C).
 - a. Column (A) shows the ADIT balance before the tax law changes.

²¹ *In re Staff's Request to Investigate the Effects of the Tax Cuts and Jobs Act on South Dakota Utilities*, SDPUC Docket No. GE17-003.

²² Order No. 864, at P 62.

²³ Order No. 864, at PP 52 & 62.



- b. Column (B) calculates the new ADIT balance by first dividing the ADIT balance by the prior tax rate, and then taking that quotient times the new tax rate.
 - c. Column (C), which reflects the excess or deficient ADIT, is the difference between the ADIT balance before the tax law change (Column (A)) and the new ADIT balance (Column (B)).
- 2) The accounting for any excess or deficient amounts in Accounts 182.3 (Other Regulatory Assets) and 254 (Other Regulatory Liabilities) is shown on the EDIT Remeasure worksheet (Attachment 1.5.1b) in the subtotals (i.e., Lines 7–9, 26–30, 41–43, and 55–59). This accounting is also shown on the RBAM and ITAAM worksheets.
- 3) The EDIT Remeasure worksheet divides ADIT into two sections, with protected ADIT shown on Lines 1–7 and 35–41, and unprotected ADIT shown on Lines 12–26 and 47–55.
- 4) The accounts to which the excess or deficient ADIT is amortized are shown in Column (H) of the specific ITAAM worksheet (e.g., 1.6.1a – TCJA ITAAM).
- 5) The amortization period of the excess or deficient ADIT being returned or recovered through rates is shown in Column (I) of the specific ITAAM worksheet (e.g., 1.6.1a – TCJA ITAAM). These proposed amortization periods, discussed above, are consistent with IRS regulations.

Consistent with the Commission's directive, NorthWestern's proposal identifies each specific source of the excess or deficient ADIT, classifies the excess or deficient ADIT as protected or unprotected, and lists the proposed amortization period associated with each classification or source in its proposed worksheets. These worksheets provide the detail needed to verify excess and deficient ADIT resulting from the TCJA and any future tax rate changes. Therefore, NorthWestern's proposal is consistent with the requirements of Order No. 864.

4. Additional Revisions

NorthWestern has revised other worksheets in its South Dakota Template as a result of the incorporating the Rate Base Adjustment Mechanism, the Income Tax Allowance Adjustment Mechanism, and the ADIT Worksheet. For example, the new attachments were added to the Table of Contents and page numbers were updated. Associated inputs were added to the Inputs worksheet, and FERC Form No. 1 references were updated. Appendix A has been revised to include the Rate Base Adjustment Mechanism (Lines 36a–36c) and the Income Tax Allowance Adjustment Mechanism (Lines 103a–103e), and these additions are included in the Total Adjustment to Rate Base (Line 47) and Total Income Taxes (Line 106), respectively. Finally, on



Attachment 1 – ADIT, three deferred tax line items were added (Regulatory Assets/Liabilities, Interest Rate Hedge, and Customer Advances) to align with the line items in FERC Form No. 1, Page 234.

B. Other Revisions

1. Beginning of Year (BOY) / End of Year (EOY) Average Balance for ADIT

While developing the Rate Base Adjustment Mechanism, Income Tax Allowance Mechanism, and ADIT Worksheet, NorthWestern realized that the ADIT adjustment to rate base used a year-end balance, but the gross plant and accumulated depreciation on assets included in rate base used a BOY/EOY average balance.²⁴ This inconsistency arose as a product of settlement in NorthWestern's 2015 rate case, but was not identified until now. NorthWestern notes that the original Template filed in Docket No. ER15-2069-000 used year-end balances for ADIT, gross plant, and accumulated depreciation; however, NorthWestern agreed to revise the Template to BOY/EOY average balances for gross plant and accumulated depreciation during settlement. The IRS normalization rules require consistency in the treatment of costs for rate base, regulated depreciation expense, tax expense, and deferred tax revenue purposes.²⁵ Under the IRS rules, a taxpayer must change its inconsistent practice or procedure to a consistent practice or procedure at the next available opportunity, provided the taxpayer's regulator adopts or approves the changes.²⁶ The "next available opportunity" is the taxpayer's next rate proceeding.²⁷

Therefore, to improve consistency between accounts, NorthWestern proposes to revise Attachment 1 – Accumulated Deferred Income Taxes to use a BOY/EOY average balance to compute ADIT. NorthWestern has also proposed BOY/EOY average balances in the Rate Base Adjustment Mechanism discussed above. This revision aligns ADIT with gross plant and accumulated depreciation and changes NorthWestern's practice, as required by the IRS.

²⁴ Compare Formula Rate Templates Inputs, Lines 13 & 14 and Tab 11 – List of Qualifying Facilities with Attachment 1 – Accumulated Deferred Income Taxes, Column (A).

²⁵ 26 U.S.C.A. § 168(i)(9)(B). See, e.g., I.R.S. Priv. Ltr. Rul. 140120-14 (Apr. 14, 2015); I.R.S. Priv. Ltr. Rul. 152844-05 (Sept. 5, 2006) (finding that use of a five-year average for determining certain components of rate base and using an end-of-test-year amount for the deferred tax reserve component violates the normalization consistency requirement of § 168(i)(9)(B)).

²⁶ REV. PROC. 2017-47, Section 3.01(3).

²⁷ REV. PROC. 2017-47. Section 4.07.



2. Account Reference for Point-to-Point Revenue Credits

NorthWestern also proposes a ministerial revision to update the account reference in its South Dakota Template for point-to-point revenue credits. NorthWestern's template references FERC Account No. 457,²⁸ but these revenues are recorded in Account No. 456.1.²⁹ This change does not impact the Formula Rate or how the Template functions. Instead, it corrects the verbiage that identifies the account where these revenue credits are recorded.

III. Effective Date & Requests for Waiver

NorthWestern respectfully requests an effective date of January 27, 2020 — the date the final rule became effective.³⁰ This date is consistent with the Commission's directive in Order No. 864 to make the proposed tariff sheets effective on the effective date of the final rule.³¹ Therefore, pursuant to 18 C.F.R. § 35.11 and for good cause shown, NorthWestern seeks waiver of the Commission's prior-notice requirement to permit this effective date.

In addition, to the extent necessary, NorthWestern seeks waiver of any other requirements of Part 35 of the Commission's regulations not satisfied by this filing, including the requirement to submit the proposed tariff revisions through eTariff. SPP administers the SPP OATT, and SPP will make an eTariff filing on behalf of NorthWestern to incorporate the proposed revisions into Attachment H, Addendum 27 of the SPP OATT. This is consistent with the second option for filing revisions to shared tariffs outlined in Order No. 714.³²

IV. Filing Information

This compliance filing includes the following:

- 1) This transmittal letter;
- 2) Marked pages of the South Dakota Template;
- 3) Clean version of the South Dakota Template (unpopulated); and

²⁸ Formula Rate Templates Inputs, Page 3 of 18, Line 18; Attachment 3 – Revenue Credits, Note 1.

²⁹ See narrative included with NorthWestern's Informational Filing for the 2018 Rate Year, Docket No. ER19-505-000.

³⁰ Order No. 864, at P 130.

³¹ Order No. 864, at P 100.

³² *Electronic Tariff Filings*, 124 FERC ¶ 61,270, at P 67 (2008) (Order No. 714) ("ISOs and RTOs can agree to make all filings on behalf of the members in order to maintain administrative control over the tariff.").



- 3) ADIT Worksheet (Tabs 1.5.1a-TCJA RBAM and 1.5.1b-EDIT Remeasure), populated with excess and deficient ADIT resulting from the TCJA, as required by Order No. 864.³³

V. Notice and Service

NorthWestern will provide electronic notice of this compliance filing to Interested Parties on the Formula Rate Posting Information Notification List maintained by SPP and to the South Dakota Public Utilities Commission. NorthWestern will also ask SPP to post the compliance filing on the Member Related Postings section of SPP's OASIS. In addition, this filing is available for public inspection at NorthWestern's Corporate Office, 3010 West 69th Street, Sioux Falls, South Dakota.

VI. Communications

Communications concerning this filing should be directed to the following representatives:

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VII. Conclusion

NorthWestern proposes to incorporate new worksheets into its South Dakota Template: a Rate Base Adjustment Mechanism, an Income Tax Allowance Adjustment Mechanism, and an ADIT Worksheet (EDIT Remeasure). These proposed revisions to its South Dakota Template are consistent with the requirements of Order No. 864. In addition, NorthWestern proposes to use a BOY/EOY average balance to compute ADIT, as required by the IRS tax normalization rules, as well as other ministerial changes. NorthWestern respectfully requests the Commission accepted these proposed revisions to the South Dakota Template, effective January 27, 2020.

³³ Order No. 864, at PP 63 and 104.



Respectfully submitted,

s/ *M. Andrew McLain*

M. Andrew McLain

Director – Transmission Market Strategy & FERC Compliance Officer

andrew.mclain@northwestern.com

○ (406) 443-8987

Attachment

cc: Formula Rate Posting Information Notification List
South Dakota Public Utilities Commission



Certificate of Service

I hereby certify that I have this day served the foregoing document upon each person designated in the foregoing transmittal letter, in accordance with Rule 2010 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.2010.

Dated this 26th day of February, 2020.

s/ *Dori L. Quam*

Dori Quam

Lead – Transmission Regulatory Support

dori.quam@northwestern.com

Attachment 1

Formula Rate Template

Order No. 864 Compliance Filing

Marked Pages

(also filed in Excel format)

NorthWestern Corporation (South Dakota)

ADDENDUM 27 TO ATTACHMENT H, Page 1 of 29

NorthWestern Corporation (South Dakota)

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(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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NorthWestern Corporation (South Dakota)

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165)	111.57g	110.57c footnote	ATT 5 - Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year	112.3c		ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year	112.3d		ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr	112.12c		ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr	112.12d		ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year	112.15c		ATT 7 - Com Stock, Ln. 2, Col. F
7	Accum Other Comp Income (219) - Beginning of Year	112.15d		ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)	112.16c		ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)	112.16d		ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)	112.18c		ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)	112.18d		ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year	112.19c		ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year	112.19d		ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year	112.20c		ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year	112.20d		ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year	112.21c		ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year	112.21d		ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)	112.22c		ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)	112.22d		ATT 9 - LTD, Pg. 1, Ln. 4
20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)	112.23c		ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)	112.23d		ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2)	112.28c footnote		ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)	115.14g or 262 footnote		ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)	117.62c		ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)	117.63c		ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)	117.64c		ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)	117.65c		ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)	117.66c		ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)	118.29c		ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant	200.21c footnote		Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances	205.5b and 5g average footnote		Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances	207.875b and 875g average footnote		Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances	207.553b and 553g average footnote		ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies	227.8.c footnote		Appendix A - Ln. 41
35	Stores Expense Undistributed (Account 163)	227.15c.c footnote		Appendix A - Ln. 38
Moved	36 Total (Acct 190)	234.18e		ATT 1 - ADH, Pg. 1, Ln. 9
Moved	37 Total (Acct 281)	273.17k		Line not used
Moved	38 Total (Acct 282)	275.9k		ATT 1 - ADIT, Pg. 1, Ln. 18
Moved	39 Total (Acct 283)	277.19k		ATT 1 - ADIT, Pg. 1, Ln. 28
40	Interest on Debt to Assoc. Companies (430)	117.67c		ATT-9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances	207.84b and 84g average		Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances	219.25c average footnote		Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances	219.27c average footnote		Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances	219.28.c average footnote		Appendix A - Ln. 7
45	Amortized Investment Tax Credit	266.8f		ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others	321.96b footnote		ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses	321.112b footnote		ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses	323.189b footnote		Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses	323.191b footnote		Appendix A - Ln. 59
50	Total Admin & General Expenses	323.197b footnote		Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant	336.1b footnote		Appendix A - Ln.69
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53	Amort Lim Term (404) - Intangible Plant	336.1d footnote		Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)	336.1e footnote		Appendix A - Ln. 69
55	Depreciation Exp (403) - Transmission Plant	336.7b footnote		Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant	336.7c footnote		Not used
57	Amort Lim Term (404) - Transmission Plant	336.7d footnote		Not used
58	Depreciation Exp (403) - General Plant	336.499b footnote		Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant	336.499c footnote		Appendix A - Ln. 68
60	Amort Lim Term (404) - General Plant	336.499d footnote		Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll	354.21b footnote		Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll	354.27b footnote		Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll	354.28b footnote		Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances	206.54.49.b average from footnote		Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances	206.5048b and 5048g average from footnote		Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances	206.6159b and 6159g average from footnote		Appendix A - Ln. 15
67	Rent from Electric Property	300.19.b footnote		ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes	263.23i footnote		ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes	263.37i footnote		ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes	263.1.12i footnote		ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion	263.1.18i footnote		ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue	263.1.24i footnote		ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise	263.1.31i footnote		ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax	263.5i footnote		ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA	263.7i footnote		ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare	263.14i footnote		ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT	263.25i footnote		ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD	263.32i footnote		ATT 2 - Other Taxes, Ln. 10

ADDENDUM 27 TO ATTACHMENT H, Page 3 of 29
NorthWestern Corporation (South Dakota)

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
Moved 1	Federal Income Tax Rate		From Tax Department	Appendix A - Ln. 98
Moved 2	State Income Tax Rate		From Tax Department	Appendix A - Ln. 99
Moved 3	Percent of Federal Tax Eligible for Deduction by South Dakota		From Tax Department	Appendix A - Ln. 100
Moved 4	State Income Tax Rate		From Tax Department	Line not used
Moved 5	State Income Tax Rate		From Tax Department	Line not used
Moved 6	State Income Tax Rate		From Tax Department	Line not used
7	Specific FERC 909 Ad costs		Company Records- 320.169b footnotes	ATT 5 - Cost Support, Ln. 64
8	EPRI Annual Membership Dues		Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total		FF1, 214.47.d	Appendix A - Ln. 26
10	Plant Held for Future Use (Account 105) - Non-Transmission		FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses		FF1, 350.841-44.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only		Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff		Company Property Records, From ATT 11, Col L, L56 36	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff		Company Property Records, From ATT 11, Col M, L56 36	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)		ATT 5 - Cost Support, Ln. 117	
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.		Verify amount annually	
17	Line left intentionally blank.		Line left intentionally blank.	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)		330.18 Row 5 Col. n (Acct 456.17). To: ATT-3, Line 4. Also see ATT 3, Notes 1 & 4	
19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.		Need to verify during each annual update if there are any such TSR revenues (including TSR revenue from SPP customers not in zone) for load that is NOT included in the UMW divisor.	
20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.		This represents "Point-To-Point" demand revenue margins derived from any "grandfathered" agreements. The non-RQ "Demand Revenues" found in FF1, Pg. 311, Col. h (and page 311 extensions) for these customers should be reduced by the sum of the Demand Charges (costs) found in FF1, Pg. 327, col. j (and page 327 extensions) for these customers.	
21	Annual Depreciation Expense for Transmission Assets under SPP tariff		Company Property Records From ATT 11, Col O, L56 36	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff		Company Property Records, From ATT 11, Col L, L62 43	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year		111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year		111.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)		111.81d	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)		111.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)		113.61d	ATT-9 - LTD, Pg. 1, Ln. 16
28	Unamortized Gain on Reacquired Debt - End of Yr (Acct 257)		113.61c	ATT-9 - LTD, Pg. 1, Ln. 17

The Worksheets listed below require Input of Data directly into the Worksheets themselves:

Line	Sheet	Description/Source
29	ATT 1 - ADIF	Accumulated Def Inc Taxes - Verify with Tax Department.
30	ATT 5 - Cost Support	From company records

ADDENDUM 27 TO ATTACHMENT H, Page 4 of 29
NorthWestern Corporation (South Dakota)

TAX INFORMATION

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Total (Acct 190) - Beginning Balance		234.2b footnote, Ln. 22, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance		234.2b footnote, Ln. 22, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (B)
3	Regulatory Assets / Liabilities - Beginning Balance		234.2b footnote, Ln. 1, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (A)
4	Regulatory Assets / Liabilities - Ending Balance		234.2b footnote, Ln. 1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (B)
5	Unbilled Revenue - Beginning Balance		234.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)
6	Unbilled Revenue - Ending Balance		234.2b footnote, Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance		234.2b footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance		234.2b footnote, Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance		234.2b footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance		234.2b footnote, Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance		234.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance		234.2b footnote, Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance		234.2b footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance		234.2b footnote, Ln. 6, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (B)
15	Interest Rate Hedge - Beginning Balance		234.2b footnote, Ln. 7, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (A)
16	Interest Rate Hedge - Ending Balance		234.2b footnote, Ln. 7, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (B)
17	Customer Advances - Beginning Balance		234.2b footnote, Ln. 8, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (A)
18	Customer Advances - Ending Balance		234.2b footnote, Ln. 8, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (B)
19	Net Operating Loss - Beginning Balance		234.2b footnote, Ln. 9, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (A)
20	Net Operating Loss - Ending Balance		234.2b footnote, Ln. 9, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (B)
21	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		234.2b footnote, Ln. 20 & 21, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (A)
22	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		234.2b footnote, Ln. 20 & 21, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (B)
23	Total (Acct 281) - Ending Balance		Line not used	Line not used
24	Total (Acct 281) - Beginning Balance		Line not used	Line not used
25	Total (Acct 282) - Beginning Balance		274.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (A)
26	Total (Acct 282) - Ending Balance		274.2b footnote, Ln. 5, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance		274.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance		274.2b footnote, Ln. 2, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (B)
29	Gas (Non-jurisdictional) - Beginning Balance		274.2b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (A)
30	Gas (Non-jurisdictional) - Ending Balance		274.2b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)
31	Total (Acct 283) - Beginning Balance		276.3b footnote, Ln. 31, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance		276.3b footnote, Ln. 31, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance		276.3b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance		276.3b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance		276.3b footnote, Ln. 10, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance		276.3b footnote, Ln. 10, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (B)
37	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		276.3b footnote, Ln. 27 and 29, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (A)
38	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		276.3b footnote, Ln. 27 and 29, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (B)
39	Net Operating Loss - Protected		XXX.XXabc footnote, Ln. 138, column (b)	ATT 1.5.1b, Pg. 1, Ln. 1, Column (A)
40	Non-jurisdictional (SD Gas, NE Gas) - Protected		XXX.XXabc footnote, Ln. 151 and 152, column (b)	ATT 1.5.1b, Pg. 1, Ln. 2, Column (A)
41	Regulatory Assets / Liabilities - Unprotected		XXX.XXabc footnote, Ln. 129, column (c)	ATT 1.5.1b, Pg. 1, Ln. 12, Column (A)
42	Unbilled Revenue - Unprotected		XXX.XXabc footnote, Ln. 130, column (c)	ATT 1.5.1b, Pg. 1, Ln. 13, Column (A)
43	Compensation Accruals - Unprotected		XXX.XXabc footnote, Ln. 131, column (c)	ATT 1.5.1b, Pg. 1, Ln. 14, Column (A)
44	Reserves & Accruals - Unprotected		XXX.XXabc footnote, Ln. 132, column (c)	ATT 1.5.1b, Pg. 1, Ln. 15, Column (A)
45	Pension / Post Retirement Benefits - Unprotected		XXX.XXabc footnote, Ln. 133, column (c)	ATT 1.5.1b, Pg. 1, Ln. 16, Column (A)
46	Environmental Liability - Unprotected		XXX.XXabc footnote, Ln. 134, column (c)	ATT 1.5.1b, Pg. 1, Ln. 17, Column (A)
47	Interest Rate Hedge - Unprotected		XXX.XXabc footnote, Ln. 135, column (c)	ATT 1.5.1b, Pg. 1, Ln. 18, Column (A)
48	Customer Advances - Unprotected		XXX.XXabc footnote, Ln. 136, column (c)	ATT 1.5.1b, Pg. 1, Ln. 19, Column (A)
49	Net Operating Loss - Unprotected		XXX.XXabc footnote, Ln. 137, column (c)	ATT 1.5.1b, Pg. 1, Ln. 20, Column (A)
50	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		XXX.XXabc footnote, Ln. 151 and 152, column (c)	ATT 1.5.1b, Pg. 1, Ln. 21, Column (A)
51	Excess Tax Depreciation / Other Property (282 - Protected)		XXX.XXabc footnote, Ln. 137, column (e)	ATT 1.5.1b, Pg. 1, Ln. 35, Column (A)
52	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)		XXX.XXabc footnote, Ln. 151 and 152, column (e)	ATT 1.5.1b, Pg. 1, Ln. 36, Column (A)
53	Excess Tax Depreciation - Normalizing (282)		XXX.XXabc footnote, Ln. 137, column (i)	ATT 1.5.1b, Pg. 1, Ln. 47, Column (A)
54	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		XXX.XXabc footnote, Ln. 151 and 152, column (i)	ATT 1.5.1b, Pg. 1, Ln. 48, Column (A)
55	Regulatory Assets - Unprotected (283)		XXX.XXabc footnote, Ln. 129, column (f)	ATT 1.5.1b, Pg. 1, Ln. 49, Column (A)
56	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		XXX.XXabc footnote, Ln. 151 and 152, column (f)	ATT 1.5.1b, Pg. 1, Ln. 50, Column (A)
57	Total Excess (Deficient) ADIT - Account 182.3		XXX.XXabc footnote, Ln. 231, column (d)	ATT 1.5.1b, Pg. 1, Ln. 32, Column (F)
58	Total Excess (Deficient) ADIT - Account 254		XXX.XXabc footnote, Ln. 231, column (g) & (i)	ATT 1.5.1b, Pg. 1, Ln. 61, Column (F)
59	Net Operating Loss - Protected		232.5f footnote, Ln. 103, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (B)
60	Net Operating Loss - Protected		232.5f footnote, Ln. 148, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (G)
61	Non-jurisdictional (SD Gas, NE Gas) - Protected		232.5f footnote, Ln. 117 and 118, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (B)
62	Non-jurisdictional (SD Gas, NE Gas) - Protected		232.5f footnote, Ln. 162 and 163, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (G)
63	Regulatory Assets / Liabilities - Unprotected		232.5f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (B)
64	Regulatory Assets / Liabilities - Unprotected		232.5f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (G)
65	Unbilled Revenue - Unprotected		232.5f footnote, Ln. 94, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (B)
66	Unbilled Revenue - Unprotected		232.5f footnote, Ln. 139, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (G)
67	Compensation Accruals - Unprotected		232.5f footnote, Ln. 95, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (B)
68	Compensation Accruals - Unprotected		232.5f footnote, Ln. 140, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (G)
69	Reserves & Accruals - Unprotected		232.5f footnote, Ln. 96, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (B)
70	Reserves & Accruals - Unprotected		232.5f footnote, Ln. 141, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (G)
71	Pension / Post Retirement Benefits - Unprotected		232.5f footnote, Ln. 98, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (B)
72	Pension / Post Retirement Benefits - Unprotected		232.5f footnote, Ln. 143, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (G)
73	Environmental Liability - Unprotected		232.5f footnote, Ln. 99, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (B)
74	Environmental Liability - Unprotected		232.5f footnote, Ln. 144, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (G)
75	Interest Rate Hedge - Unprotected		232.5f footnote, Ln. 100, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (B)
76	Interest Rate Hedge - Unprotected		232.5f footnote, Ln. 145, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (G)
77	Customer Advances - Unprotected		232.5f footnote, Ln. 101, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (B)
78	Customer Advances - Unprotected		232.5f footnote, Ln. 146, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (G)
79	Net Operating Loss - Unprotected		232.5f footnote, Ln. 103, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (B)
80	Net Operating Loss - Unprotected		232.5f footnote, Ln. 148, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (G)
81	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		232.5f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (B)
82	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		232.5f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (G)
83	Excess Depreciation - Electric - Protected		278.3f footnote, Ln. 102, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected		278.3f footnote, Ln. 147, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (G)
85	Non-jurisdictional (SD Gas, NE Gas) - Protected		278.3f footnote, Ln. 117 and 118, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (B)
86	Non-jurisdictional (SD Gas, NE Gas) - Protected		278.3f footnote, Ln. 162 and 163, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (G)
87	Excess Tax Depreciation - Normalizing (282)		278.3f footnote, Ln. 102, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

ADDENDUM 27 TO ATTACHMENT H, Page 5 of 29
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88	Excess Tax Depreciation - Normalizing (282)	278.3f footnote, Ln. 147, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (G)
89	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	278.3f footnote, Ln. 117 and 118, column (f)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (B)
90	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	278.3f footnote, Ln. 162 and 163, column (f)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (G)
91	Regulatory Assets - Unprotected (283)	278.3f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (B)
92	Regulatory Assets - Unprotected (283)	278.3f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (G)
93	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	278.3f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (B)
94	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	278.3f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (G)
95	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	232.5f footnote, Ln. 119, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (B)
96	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	232.5f footnote, Ln. 164, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (G)
97	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	278.3f footnote, Ln. 119, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (B)
98	Total Excess (Deficient) ADIT - Account 254 (End of Year)	278.3f footnote, Ln. 164, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up	232.5f footnote, Ln. 120, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up	232.5f footnote, Ln. 165, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (G)
101	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	232.5f footnote, Ln. 121, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (B)
102	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	232.5f footnote, Ln. 166, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (G)
103	254 Gross-up	278.3f footnote, Ln. 120, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up	278.3f footnote, Ln. 165, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (G)
105	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	278.3f footnote, Ln. 121, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (B)
106	Total Excess (Deficient) ADIT - Account 254 (End of Year)	278.3f footnote, Ln. 166, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (G)
107	Elec - Amortized Deficient Deferred Taxes (410.1)	114.55c footnote, Ln. 8, column (d)	ATT 1.6.1a - Pg. 1, Ln. 28, Column (A)
108	Elec - Amortized Excess Deferred Taxes (411.1)	114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6.1a - Pg. 1, Ln. 56, Column (A)
109	Elec - Amortized Deficient Deferred Taxes (410.1)	114.55c footnote, Ln. 8, column (d)	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Excess Deferred Taxes (411.1)	114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6 - Pg. 1, Ln. 41, Column (A)
111	Net Operating Loss - Protected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 1, Column (A)
112	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 2, Column (A)
113	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 12, Column (A)
114	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 13, Column (A)
115	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 14, Column (A)
116	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 15, Column (A)
117	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 16, Column (A)
118	Environmental Liability - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 17, Column (A)
119	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 18, Column (A)
120	Customer Advances - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 19, Column (A)
121	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 20, Column (A)
122	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 21, Column (A)
123	Excess Tax Depreciation / Other Property (282 - Protected)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 35, Column (A)
124	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 36, Column (A)
125	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 47, Column (A)
126	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 48, Column (A)
127	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 49, Column (A)
128	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 50, Column (A)
129	Total Excess (Deficient) ADIT - Account 182.3	to be determined	ATT 1.5.2b, Pg. 1, Ln. 32, Column (F)
130	Total Excess (Deficient) ADIT - Account 254	to be determined	ATT 1.5.2b, Pg. 1, Ln. 61, Column (F)
131	Net Operating Loss - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (B)
132	Net Operating Loss - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (G)
133	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (B)
134	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (G)
135	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (B)
136	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (G)
137	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (B)
138	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (G)
139	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (B)
140	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (G)
141	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (B)
142	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (G)
143	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (B)
144	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (G)
145	Environmental Liability - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (B)
146	Environmental Liability - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (G)
147	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (B)
148	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (G)
149	Customer Advances - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (B)
150	Customer Advances - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (G)
151	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (B)
152	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (G)
153	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (B)
154	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (G)
155	Excess Depreciation - Electric - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (B)
156	Excess Depreciation - Electric - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (G)
157	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (B)
158	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (G)
159	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (B)
160	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (G)
161	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (B)
162	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (G)
163	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (B)
164	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (G)
165	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (B)
166	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (G)
167	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (B)
168	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (G)
169	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (B)
170	Total Excess (Deficient) ADIT - Account 254 (End of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (G)
171	Elec - Amortized Deficient Deferred Taxes (410.1)	to be determined	ATT 1.6.2a - Pg. 1, Ln. 28, Column (A)
172	Elec - Amortized Excess Deferred Taxes (411.1)	to be determined	ATT 1.6.2a - Pg. 1, Ln. 56, Column (A)
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ADDENDUM 27 TO ATTACHMENT H, Page 6 of 29
NorthWestern Corporation (South Dakota)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Federal Income Tax Rate - Current rate		From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate		From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota		From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate		From Tax Department	Line not used
5	State Income Tax Rate		From Tax Department	Line not used
6	State Income Tax Rate		From Tax Department	Line not used
7	Federal Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
9	State Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
10	State Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
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NorthWestern Corporation (South Dakota)

APPENDIX A

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

	Notes	FF1 Page # or Instruction	
Shaded cells are input cells			
Allocators			
Wages & Salary Allocation Factor			
1	Transmission Wages Expense	p354.21.b [From Inputs, Pg. 1, Ln. 61]	-
1a	Transmission under SPP Tariff Factor	[From ATT-5, Ln. 1a]	#DIV/0!
2	Total Wages Expense	p354.28.b [From Inputs, Pg. 1, Ln. 63]	0
3	Less A&G Wages Expense	p354.27.b [From Inputs, Pg. 1, Ln. 62]	0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)	0
5	Wages & Salary Allocator	(Line 1 * Line 1a) / Line 4	#DIV/0!
Plant Allocation Factors			
6	Electric Plant in Service	p207.104.g [From Inputs, Pg. 1, Ln. 32]	0
7	Accumulated Depreciation (Total Electric Plant)	p219.29.c [From Inputs, Pg. 1, Ln. 44]	0
8	Accumulated Intangible Amortization (Other Utility Plant)	(Note A) p200.21.c [From Inputs, Pg. 1, Ln. 30]	0
9	Total Accumulated Depreciation	(Line 7 + 8)	0
10	Net Plant	(Line 6 - Line 9)	0
11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)	(Line 27 - Line 26)	#DIV/0!
12	Gross Plant Allocator	(Line 11 / Line 6)	#DIV/0!
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)	(Line 35 - Line 26)	#DIV/0!
14	Net Plant Allocator	(Line 13 / Line 10)	#DIV/0!
T/D Pole Allocation Factor			
15	Gross Distribution Pole/Structure Investment (Acct 364)	p206.64.b [From Inputs, Pg. 1, Ln. 66]	-
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	p206.51.b + p206.52.b [From Inputs, Pg. 1, Lns. 64 & 65]	-
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff	From Inputs, Pg. 2, Line 22	-
18	Total Pole/Tower Gross Plant	(Line 15 + Line 16)	-
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)	(Line 17 / Line 18)	#DIV/0!
Plant Calculations			
Plant In Service			
20	Transmission Plant In Service under SPP tariff	[From Inputs, Pg. 2, Ln. 13]	0
21	General	p207.99.g [From Inputs, Pg. 1, Ln. 41]	0
22	Intangible	p205.5.g [From Inputs, Pg. 1, Ln. 31]	0
23	Total General and Intangible Plant	(Line 21 + Line 22)	0
24	Wage & Salary Allocator	(Line 5)	#DIV/0!
25	Total General and Intangible Functionalized to Transmission	(Line 23 * Line 24)	#DIV/0!
26	Land Held for Future Use	(Note C) [From Inputs, Pg. 2, Lns. 9, 10, & 12]	0
27	Total Plant In Rate Base	(Line 20 + Line 25 + Line 26)	#DIV/0!
Accumulated Depreciation			
28	Transmission Accumulated Depreciation for assets under SPP tariff	(Note B) [From Inputs, Pg. 2, Ln. 14]	0
29	General Plant Accumulated Depreciation	p219.28.c [From Inputs, Pg. 1, Ln. 43]	0
30	Accumulated Intangible Amortization (Other Utility Plant)	(Line 8)	0
31	Total Accumulated Depreciation	(Line 29 + 30)	0
32	Wage & Salary Allocator	(Line 5)	#DIV/0!
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 31 * Line 32)	#DIV/0!
34	Total Accumulated Depreciation	(Sum Lines 28 + 33)	#DIV/0!
35	Total Net Property, Plant & Equipment	(Line 27 - Line 34)	#DIV/0!
Adjustment To Rate Base			
Accumulated Deferred Income Taxes			
36	ADIT	[From ATT 1, Pg. 1, Ln. 45]	#DIV/0!
Rate Base Adjustment Mechanism - Deficient/Ex			
36a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)	[From ATT 1.5, Pg. 1, Ln. 23]	#DIV/0!
36b	Excess Deferred Taxes Regulatory Liability (Account 254)	[From ATT 1.5, Pg. 1, Ln. 47]	#DIV/0!
36c	Deficient/Excess Deferred Tax Regulatory Assets and Liabilities Allocated to Transmission	(Line 36a + Line 36b)	#DIV/0!
Prepayments			
37	Prepayments	(Note A) [From ATT-5, Ln. 37]	#DIV/0!
Materials and Supplies			
38	Undistributed Stores Expense	(Note A) p227.16.c [From Inputs, Pg. 1, Ln. 35]	0
39	Wage & Salary Allocator	(Line 5)	#DIV/0!
40	Total Undistributed Stores Expense Allocated to Transmission	(Line 38 * Line 39)	#DIV/0!
41	Transmission Materials & Supplies	p227.8.c [From Inputs, Pg. 1, Ln. 34]	0
42	Total Materials & Supplies Allocated to Transmission	(Line 40 + Line 41)	#DIV/0!
Cash Working Capital			
43	Operation & Maintenance Expense	(Line 66)	#DIV/0!
44	1/8th Rule	1/8	12.5%
45	Total Cash Working Capital Allocated to Transmission	(Line 43 * Line 44)	#DIV/0!
46	Non-Escrowed Funds	[From ATT-4, Line 3, Col. C]	#DIV/0!
47	Total Adjustment to Rate Base	(Lines 36 + 36c + 37 + 42 + 45 + 46)	#DIV/0!
48	Rate Base	(Line 35 + Line 47)	#DIV/0!

ADDENDUM 27 TO ATTACHMENT H Page 8 of 29
NorthWestern Corporation (South Dakota)
APPENDIX A
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Operations & Maintenance Expense

Transmission O&M			
49	Transmission O&M	[From ATT-5, Ln. 49]	#DIV/0!
50	Less Account 565	[From ATT-5, Ln. 50]	#DIV/0!
51	Line left intentionally blank		
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From ATT-5, Ln. 52]	0
53	Transmission O&M	(Lines 49 - 50)	#DIV/0!
Allocated Administrative & General Expenses			
54	Total A&G	323.197b [From Inputs, Pg. 1, Ln. 50]	0
55	Line left intentionally blank		
56	Line left intentionally blank		
57	Line left intentionally blank		
58	Less Regulatory Commission Exp Account 928	(Note D) p323.189.b [From Inputs, Pg. 1, Ln. 48]	0
59	Less General Advertising Exp Account 930.1	p323.191.b [From Inputs, Pg. 1, Ln. 49]	0
60	Administrative & General Expenses	Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	0
61	Wage & Salary Allocator	(Line 5)	#DIV/0!
62	Administrative & General Expenses Allocated to Transmission	(Line 60 * Line 61)	#DIV/0!
Directly Assigned A&G			
63	Regulatory Commission Exp Account 928	(Note F) [From ATT-5, Ln. 63]	0
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E) [From ATT-5, Ln. 64]	#DIV/0!
65	Subtotal - Accounts 909 and 928 - Transmission Related	(Line 63 + Line 64)	#DIV/0!
66	Total Transmission O&M	(Lines 53 + 62 + 65)	#DIV/0!

Depreciation & Amortization Expense

Depreciation Expense			
67	Transmission Depreciation Expense for Assets under SPP tariff	(Note B) p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	0
68	General Depreciation Expense Including Amortization of Limited Term Plant	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	0
69	Intangible Amortization	(Note A) p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	0
70	Total	(Line 68 + Line 69)	0
71	Wage & Salary Allocator	(Line 5)	#DIV/0!
72	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 70 * Line 71)	#DIV/0!
73	Total Transmission Depreciation & Amortization	(Lines 67 + 72)	#DIV/0!

Taxes Other than Income Taxes

74	Taxes Other than Income Taxes	[From ATT-2, Pg. 1, Ln. 14]	#DIV/0!
75	Total Taxes Other than Income Taxes	(Line 74)	#DIV/0!

Return \ Capitalization Calculations

Long Term Interest			
76	Long Term Interest & Hedging Costs	[From ATT-9, Pg. 2, Ln. 6]	-
77	Preferred Dividends	[From ATT-8, Pg. 1, Ln. 4]	0
Common Stock			
78	Proprietary Capital	[From ATT-7, Pg. 1, Ln. 3, Col. A]	0
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	-
80	Less Preferred Stock	[From ATT-8, Pg. 1, Ln. 3, Col. F]	0
81	Less Account 216.1	[From ATT-7, Pg. 1, Ln. 3, Col. G]	0
82	Common Stock	(Line 78 - 79 - 80 - 81)	0
Capitalization			
83	Total Long Term Debt (Average)	[From ATT-6, Pg. 1, Ln. 1, Col. A]	0
84	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col. A]	0
85	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col. A]	0
86	Total Capitalization	(Sum Lines 83 to 85)	0
87	Debt %	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col. B]	#DIV/0!
88	Preferred %	Preferred Stock [From ATT-6, Pg. 1, Ln. 2, Col. B]	#DIV/0!
89	Common %	Common Stock [From ATT-6, Pg. 1, Ln. 3, Col. B]	#DIV/0!
90	Debt Cost	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col. C]	#DIV/0!
91	Preferred Cost	Preferred Stock [From ATT-6, Pg. 1, Ln. 2, Col. C]	0.00%
92	Common Cost	Common Stock [From ATT-6, Pg. 1, Ln. 3, Col. C]	10.15%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 87 * Line 90)	#DIV/0!
94	Weighted Cost of Preferred	Preferred Stock (Line 88 * Line 91)	#DIV/0!
95	Weighted Cost of Common	Common Stock (Line 89 * Line 92)	#DIV/0!
96	Rate of Return on Rate Base (ROR)	(Sum Lines 93 to 95)	#DIV/0!
97	Investment Return = Rate Base * Rate of Return	(Line 48 * Line 96)	#DIV/0!

ADDENDUM 27 TO ATTACHMENT H Page 9 of 29
NorthWestern Corporation (South Dakota)
APPENDIX A
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Composite Income Taxes

Income Tax Rates				
98	FIT=Federal Income Tax Rate	(Note G)	[From Inputs, Pg. 25, Ln. 1]	0.00%
99	SIT=State Income Tax Rate or Composite	(Note G)	[From Inputs, Pg. 25, Ln. 2]	0.00%
100	p	(% of fed inc tax deductible for state purposes)	(Note G)	0.00%
101	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	[From Inputs, Pg. 25, Ln. 3]	0.00%
102	T / (1-T)	Tax Gross-Up		0.00%
ITC Adjustment				
103	Amortized Investment Tax Credit - Transmission Related		[From ATT-5, Ln. 103]	#DIV/0!
Income Tax Allowance Adjustment Mechanism -				
103a	Amortized Deficient Deferred Taxes (Account 410.1)		[From ATT 1.6, Pg. 1, Ln. 21]	#DIV/0!
103b	Amortized Excess Deferred Taxes (Account 411.1)		[From ATT 1.6, Pg. 1, Ln. 43]	#DIV/0!
103c	Total			#DIV/0!
103d	Tax Gross Up		(Line 102 + 1)	100.00%
103e	Deficient/Excess Deferred Tax Amortization Allocated to Transmission		(Line 103c * Line 103d)	#DIV/0!
104	ITC Adjust. Allocated to Trans. - Grossed Up	ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101)))	#DIV/0!
105	Income Tax Component =	(T/(1-T)) * Investment Return * (1-(WCLTD/ROR)) =	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]	#DIV/0!
106	Total Income Taxes		(Line 105 - Line 104)	#DIV/0!

Revenue Requirement

Summary				
107	Net Property, Plant & Equipment		(Line 35)	#DIV/0!
108	Total Adjustment to Rate Base		(Line 47)	#DIV/0!
109	Rate Base		(Line 48)	#DIV/0!
110	Total Transmission O&M		(Line 66)	#DIV/0!
111	Total Transmission Depreciation & Amortization		(Line 73)	#DIV/0!
112	Taxes Other than Income		(Line 75)	#DIV/0!
113	Investment Return		(Line 97)	#DIV/0!
114	Income Taxes		(Line 106)	#DIV/0!
115	Gross Revenue Requirement		(Sum Lines 110 to 114)	#DIV/0!
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities				
116	Transmission Plant In Service under SPP tariff		Line 29 From Inputs Page 2 Line 13	0
117	Revenues from Direct Assigned Transmission F	(Note H)	[From ATT-5, Ln. 117]	0
118	Included Transmission Facilities		(Line 116 - Line 117)	0
119	Inclusion Ratio		(Line 118 / Line 116)	#DIV/0!
120	Gross Revenue Requirement		(Line 115)	#DIV/0!
121	Adjusted Gross Revenue Requirement		(Line 119 * Line 120)	#DIV/0!
Revenue Credits & Adjustments				
122	Revenue Credits		[From ATT-3, Ln. 8]	#DIV/0!
122a	Refunds and Surcharges (Adjustments to Gross ATRR)			
122b	Total Revenue Credits and Adjustments		(Line 122 + Line 122a)	#DIV/0!
123	Total Net Revenue Requirement		(Line 121 - Line 122b)	#DIV/0!
124	WAPA Integrated System (IS) True Up of previous Rate Year			
125	Adjustments to prior Rate Year Revenue Requirement			
126	Annual Total Net Revenue Requirement		(Sum Lines 123 to 125)	#DIV/0!

Notes:

- A Electric portion only.
- B Includes only transmission assets under the SPP tariff.
- C Includes Transmission portion only.
- D Includes all Regulatory Commission Expenses for all Electric jurisdictions.
- E Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes ADAS, ADCS, ADPA).
- F Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting; as itemized on ATT-5, Ln. 63.
- G The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the South Dakota income tax rate, and p = the percentage of federal income tax deductible for South Dakota state income taxes.
- H There are no direct assigned transmission facilities on our system as of 12/31/2014. Annual verification/updates will be documented on ATT 5.

ADDENDUM 27 TO ATTACHMENT H, Page 10 of 29
NorthWestern Corporation (South Dakota)

Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

			(A) <i>Beginning of Year Balance</i>	(B) <i>End of Year Balance</i>	(C) <i>Average Balance</i>	(D) <i>100% Non- Transmission Related</i>	(E) <i>100% Transmission Related</i>	(F) <i>Plant Related</i>	(G) <i>Labor Related</i>	(H) <i>Total Added to Ratebase</i>	(I) <i>Description</i>
Line	Account	Identification									
1	190.0	Regulatory Assets / Liabilities	-	-	-			-			
2	190.0	Unbilled Revenue	-	-	-			-			
3	190.0	Compensation Accruals	-	-	-				-		Deferred compensation, tax deductible when paid
4	190.0	Reserves & Accruals	-	-	-			-			
5	190.0	Pension / Postretirement Benefits	-	-	-				-		Relates to pensions - tax funding vs book accrual
6	190.0	Environmental Liability	-	-	-	-					All natural gas related
7	190.0	Interest Rate Hedge	-	-	-	-					Not South Dakota Electric related
8	190.0	Customer Advances	-	-	-	-					
9	190.0	Net Operating Loss	-	-	-			-			
10	190.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					
11											
12											
13											
14											
15		Total	-	-	-	-	-	-	-		
16		Conform - [FF1, pg. 234.2b footnote, ln. 22, col. (f) & (g)]	-	-							
17		(From Inputs. Line 1 & 2)									
18		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				0.00%	100.00%	#DIV/0!	#DIV/0!		
19		Total Transmission				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
20											
21	282.0	Accel Depr & Amort.	-	-	-			-			Accelerated Depreciation & Amortization of non-flow through items
22	282.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					Not South Dakota Electric related
23											
24											
25											
26											
27		Total	-	-	-	-	-	-	-		
28		Conform - [FF1, pg. 274.2b footnote, ln. 9, col. (b) & (k)]	-	-							
29		(From Inputs. Line 25 & 26)									
30		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				0.00%	100.00%	#DIV/0!	#DIV/0!		
31		Total Transmission				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
32											
33	283.0	Regulatory Assets	-	-	-	-					MGP
34	283.0	FAS109 Flow through deferred taxes	-	-	-	-					tax gross up on FAS109 flow through deferred taxes
35	283.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					Not South Dakota Electric related
36											
37											
38											
39											
40		Total	-	-	-	-	-	-	-		
41		Conform - [FF1, pg. 276.3b footnote, ln. 31, col. (b) & (k)] (From Inputs. Line 31 & 32)	-	-							
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				0.00%	100.00%	#DIV/0!	#DIV/0!		
43		Total Transmission				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
44											
45		Total ADIT (Ln. 18 + Ln. 30 + Ln 43)								#DIV/0!	To Appendix A, Line 36

ADDENDUM 27 TO ATTACHMENT H, Page 11 of 29
NorthWestern Corporation (South Dakota)

Attachment 1.5 - RATE BASE ADJUSTMENT MECHANISM (RBAM)
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification (1)	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT Beginning of Year	(C) Excess/(Deficient) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col F)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Average Ratebase Adjustment Mechanism - Transmission	(N) Reference
1	182.3	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-
2					-	-										-
3					-	-										-
4					-	-										-
5					-	-										-
6					-	-										-
7					-	-										-
8					-	-										-
9					-	-										-
10	182.3	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-
11					-	-										-
12					-	-										-
13					-	-										-
14					-	-										-
15					-	-										-
16					-	-										-
17					-	-										-
18					-	-										-
19					-	-										-
20					-	-										-
21					-	-										-
22					-	-										-
23					-	-										-
24					-	-										-
25	254.0	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-
26					-	-										-
27					-	-										-
28					-	-										-
29					-	-										-
30					-	-										-
31					-	-										-
32					-	-										-
33					-	-										-
34	254.0	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	-	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-
35					-	-										-
36					-	-										-
37					-	-										-
38					-	-										-
39					-	-										-
40					-	-										-
41					-	-										-
42					-	-										-
43					-	-										-
44					-	-										-
45					-	-										-
46					-	-										-
47					-	-										-
48					-	-										-
49					-	-										-
50					-	-										-
51					-	-										-
52					-	-										-
53					-	-										-

ADDENDUM 27 TO ATTACHMENT H, Page 12 of 29
NorthWestern Corporation (South Dakota)

Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT from Previous Rate Changes	(C) Excess/(Deficient) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT [(Col E + Col F)/2]	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Total Added to Ratebase	(N) Description
1	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
3			#DIV/0!		#DIV/0!	#DIV/0!										
4			#DIV/0!		#DIV/0!	#DIV/0!										
5			#DIV/0!		#DIV/0!	#DIV/0!										
6			#DIV/0!		#DIV/0!	#DIV/0!										
7		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	0.00%	100.00%	#DIV/0!	#DIV/0!	#DIV/0!	
8		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1														
9		Total Protected Transmission Account 182.3													#DIV/0!	
10																
11																
12	182.3	Regulatory Assets / Liabilities	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
13	182.3	Unbilled Revenue	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
14	182.3	Commemoration Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
15	182.3	Reserves & Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
16	182.3	Pension / Postretirement Benefits	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
17	182.3	Environmental Liability	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
18	182.3	Interest Rate Hedge	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
19	182.3	Customer Advances	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
20	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
22			#DIV/0!		#DIV/0!	#DIV/0!										
23			#DIV/0!		#DIV/0!	#DIV/0!										
24			#DIV/0!		#DIV/0!	#DIV/0!										
25			#DIV/0!		#DIV/0!	#DIV/0!										
26		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
27		Total Account 182.3														
28		Conform - (F)1, pg. 232-5f footnote, ln. 119 & 164, col. (d) (From Issues, Line 95 & 96)		-					-							
29		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1									0.00%	100.00%	#DIV/0!	#DIV/0!	#DIV/0!	
30		Total Unprotected Transmission Account 182.3													#DIV/0!	
31		Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln 30)													#DIV/0!	To Appendix A, Line 36a
32																
33																
34																
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
37			#DIV/0!		#DIV/0!	#DIV/0!										
38			#DIV/0!		#DIV/0!	#DIV/0!										
39			#DIV/0!		#DIV/0!	#DIV/0!										
40			#DIV/0!		#DIV/0!	#DIV/0!										
41		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	0.00%	100.00%	#DIV/0!	#DIV/0!	#DIV/0!	
42		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1														
43		Total Protected Transmission Account 254													#DIV/0!	
44																
45																
46																
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
51			#DIV/0!		#DIV/0!	#DIV/0!										
52			#DIV/0!		#DIV/0!	#DIV/0!										
53			#DIV/0!		#DIV/0!	#DIV/0!										
54			#DIV/0!		#DIV/0!	#DIV/0!										
55		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
56		Total Account 254	#DIV/0!													
57		Conform - (F)1, pg. 278-5f footnote, ln. 119 & 164, col. (d) & (f)1 (From Issues, Line 97 & 98)		-					-							
58		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1									0.00%	100.00%	#DIV/0!	#DIV/0!	#DIV/0!	
59		Total Unprotected Transmission Account 254													#DIV/0!	
60		Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln 58)													#DIV/0!	To Appendix A, Line 36b
61																
62		Note 1 - Comments / Descriptions of additional information as needed														
63																
64		Note 2a - Adjustments as needed														
65																
66																
67		Note 2b - Adjustments as needed														
68																
69		Note 3 - Future use														
70																
71		Note 4 - Future use														

ADDENDUM 27 TO ATTACHMENT H, Page 13 of 29
NorthWestern Corporation (South Dakota)

Attachment 1.5.1b - REMEASUREMENT OF EDIT
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	0%	0%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	0.000%	0.000%
Tax gross-up factor	0.00000	0.00000

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		ADIT Balance before	ADIT Balance After	Excess/(Deficient)			Excess/(Deficient)	
		Rate Change	Rate Change	ADIT from Year Rate	Adjustments	Adjustments	ADIT from Year Rate	
			(Col A / E13 x F13)	Change before	(Note 2a)	(Note 2b)	Change after	
Line	Account Identification			Adjustments			Adjustments	Description
1	190 Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
2	190 Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!			#DIV/0!	
3			#DIV/0!	#DIV/0!			#DIV/0!	
4			#DIV/0!	#DIV/0!			#DIV/0!	
5			#DIV/0!	#DIV/0!			#DIV/0!	
6								
7	Subtotal Account 182.3 - Protected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
8	Allocator (See Note 3)							
9	Total Protected Transmission Account 182.3							
10								
11								
12	190 Regulatory Assets / Liabilities	-	#DIV/0!	#DIV/0!			#DIV/0!	
13	190 Unbilled Revenue	-	#DIV/0!	#DIV/0!			#DIV/0!	
14	190 Compensation Accruals	-	#DIV/0!	#DIV/0!			#DIV/0!	
15	190 Reserves & Accruals	-	#DIV/0!	#DIV/0!			#DIV/0!	
16	190 Pension / Postretirement Benefits	-	#DIV/0!	#DIV/0!			#DIV/0!	
17	190 Environmental Liability	-	#DIV/0!	#DIV/0!			#DIV/0!	
18	190 Interest Rate Hedge	-	#DIV/0!	#DIV/0!			#DIV/0!	
19	190 Customer Advances	-	#DIV/0!	#DIV/0!			#DIV/0!	
20	190 Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
21	190 Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!			#DIV/0!	
22			#DIV/0!	#DIV/0!			#DIV/0!	
23			#DIV/0!	#DIV/0!			#DIV/0!	
24			#DIV/0!	#DIV/0!			#DIV/0!	
25								
26	Subtotal Account 182.3 - Unprotected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
27	Allocator (See Note 3)							
28	Total Unprotected Transmission Account 182.3							
29	Total Excess/Deficient Transmission-related Account 182.3							
30	Total Excess ADIT Account 182.3 (Ln.7 + Ln 26)			#DIV/0!	-	-	#DIV/0!	
31								
32	Conform - IFF1, pg. XXX, ln. XX, col. abc footnote(From Inputs, Line 57)						-	
33								
34								
35	282 Accel Depr & Amort. - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
36	282 Non-jurisdictional (SD Gas, NE Gas) - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
37			#DIV/0!	#DIV/0!			#DIV/0!	
38			#DIV/0!	#DIV/0!			#DIV/0!	
39			#DIV/0!	#DIV/0!			#DIV/0!	
40								
41	Subtotal Account 254 - Protected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
42	Allocator (See Note 3)							
43	Total Protected Transmission Account 254							
44								
45								
46								
47	282 Accel Depr & Amort. - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
48	282 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
49	283 Regulatory Assets - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
50	283 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
51			#DIV/0!	#DIV/0!			#DIV/0!	
52			#DIV/0!	#DIV/0!			#DIV/0!	
53			#DIV/0!	#DIV/0!			#DIV/0!	
54								
55	Subtotal Account 254 - Unprotected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
56	Allocator (See Note 3)							
57	Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected							
58	Total Excess/Deficient Transmission-related Account 254							
59	Total Excess ADIT Account 254 (Ln. 41 + Ln 55)			#DIV/0!	-	-	#DIV/0!	
60								
61	Conform - IFF1, pg. XXX, ln. XX, col. abc footnote(From Inputs, Line 58)						-	
62								
63								
64								
65	Note 2a - Adjustments as needed							
66								
67	Note 2b - Adjustments as needed							
68								
69	Note 3 - Future use							
70								
71	Note 4 - Future use							

ADDENDUM 27 TO ATTACHMENT H, Page 14 of 29 **NorthWestern Corporation (South Dakota)**

Attachment 1.5.2a - RATE BASE ADJUSTMENT MECHANISM - TAX CHANGE.. (For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT from Previous Rate Changes	(C) Excess/(Deficien t) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col F)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Total Added to Ratebase	(N) Description
1	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!		#DIV/0!	#DIV/0!			-	-						
3			#DIV/0!		#DIV/0!	#DIV/0!										
4			#DIV/0!		#DIV/0!	#DIV/0!										
5			#DIV/0!		#DIV/0!	#DIV/0!										
6																
7		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	
8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]									0.00%	100.00%	#DIV/0!	#DIV/0!		
9		Total Protected Transmission Account 182.3									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
10																
11																
12	182.3	Regulatory Assets / Liabilities	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
13	182.3	Unbilled Revenue	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
14	182.3	Compensation Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
15	182.3	Reserves & Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
16	182.3	Pension / Postretirement Benefits	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
17	182.3	Environmental Liability	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
18	182.3	Interest Rate Hedge	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
19	182.3	Customer Advances	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
20	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
22			#DIV/0!		#DIV/0!	#DIV/0!										
23			#DIV/0!		#DIV/0!	#DIV/0!										
24			#DIV/0!		#DIV/0!	#DIV/0!										
25																
26		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	
27		Total Account 182.3														
28		Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 167 & 168)														
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]									0.00%	100.00%	#DIV/0!	#DIV/0!		
30		Total Unprotected Transmission Account 182.3									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
31																
32		Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln 30)													#DIV/0!	To Appendix A, Line 36a
33																
34																
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
37			#DIV/0!		#DIV/0!	#DIV/0!										
38			#DIV/0!		#DIV/0!	#DIV/0!										
39			#DIV/0!		#DIV/0!	#DIV/0!										
40																
41		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]									0.00%	100.00%	#DIV/0!	#DIV/0!		
43		Total Protected Transmission Account 254									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
44																
45																
46																
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
51			#DIV/0!		#DIV/0!	#DIV/0!										
52			#DIV/0!		#DIV/0!	#DIV/0!										
53			#DIV/0!		#DIV/0!	#DIV/0!										
54																
55		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	
56		Total Account 254	#DIV/0!	-	#DIV/0!	#DIV/0!										
57		Conform - [FF1, pg. XXX, ln. XX, col. abc] (From Inputs, Line 169 & 170)														
58		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]									0.00%	100.00%	#DIV/0!	#DIV/0!		
59		Total Unprotected Transmission Account 254									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
60																
61		Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln 58)													#DIV/0!	To Appendix A, Line 36b
62																
63	Note 1 - Comments / Descriptions of additional information as needed															
64																
65	Note 2a - Adjustments as needed															
66																
67	Note 2b - Adjustments as needed															
68																
69	Note 3 - Future use															
70																
71	Note 4 - Future use															

ADDENDUM 27 TO ATTACHMENT H, Page 15 of 29
NorthWestern Corporation (South Dakota)

Attachment 1.5.2b - REMEASUREMENT OF EDIT
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The New Tax law was enacted July X, 20XX. It changed The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	0%	0%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	0.000%	0.000%
Tax gross-up factor	0.00000	0.00000

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		ADIT Balance before	ADIT Balance After	Excess/(Deficient)	Adjustments	Adjustments	Excess/(Deficient)	
		Rate Change	Rate Change	ADIT from Year Rate	(Note 2a)	(Note 2b)	ADIT from Year Rate	
			(Col A / E13 x F13)	Change before			Change after	
Line	Account Identification			Adjustments			Adjustments	Description
1	190 Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
2	190 Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!			#DIV/0!	
3				#DIV/0!			#DIV/0!	
4				#DIV/0!			#DIV/0!	
5				#DIV/0!			#DIV/0!	
6								
7	Subtotal Account 182.3 - Protected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
8	Allocator (See Note 3)							
9	Total Protected Transmission Account 182.3							
10								
11								
12	190 Regulatory Assets / Liabilities	-	#DIV/0!	#DIV/0!			#DIV/0!	
13	190 Unbilled Revenue	-	#DIV/0!	#DIV/0!			#DIV/0!	
14	190 Compensation Accruals	-	#DIV/0!	#DIV/0!			#DIV/0!	
15	190 Reserves & Accruals	-	#DIV/0!	#DIV/0!			#DIV/0!	
16	190 Pension / Postretirement Benefits	-	#DIV/0!	#DIV/0!			#DIV/0!	
17	190 Environmental Liability	-	#DIV/0!	#DIV/0!			#DIV/0!	
18	190 Interest Rate Hedge	-	#DIV/0!	#DIV/0!			#DIV/0!	
19	190 Customer Advances	-	#DIV/0!	#DIV/0!			#DIV/0!	
20	190 Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
21	190 Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!			#DIV/0!	
22				#DIV/0!			#DIV/0!	
23				#DIV/0!			#DIV/0!	
24				#DIV/0!			#DIV/0!	
25								
26	Subtotal Account 182.3 - Unprotected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
27	Allocator (See Note 3)							
28	Total Unprotected Transmission Account 182.3							
29	Total Excess/Deficient Transmission-related Account 182.3							
30	Total Excess ADIT Account 182.3 (Ln.7 + Ln 26)			#DIV/0!	-	-	#DIV/0!	
31								
32	Conform - IFF1, pg. XXX, ln. XX, col. abc footnote(From Inputs Pg. X, Line 129)						-	
33								
34								
35	282 Accel Depr & Amort. - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
36	282 Non-jurisdictional (SD Gas, NE Gas) - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
37				#DIV/0!			#DIV/0!	
38				#DIV/0!			#DIV/0!	
39				#DIV/0!			#DIV/0!	
40								
41	Subtotal Account 254 - Protected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
42	Allocator (See Note 3)							
43	Total Protected Transmission Account 254							
44								
45								
46								
47	282 Accel Depr & Amort. - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
48	282 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
49	283 Regulatory Assets - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
50	283 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
51				#DIV/0!			#DIV/0!	
52				#DIV/0!			#DIV/0!	
53				#DIV/0!			#DIV/0!	
54				#DIV/0!			#DIV/0!	
55	Subtotal Account 254 - Unprotected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.2a - TCJA RBAM
56	Allocator (See Note 3)							
57	Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected							
58	Total Excess/Deficient Transmission-related Account 254							
59	Total Excess ADIT Account 254 (Ln. 41 + Ln 55)			#DIV/0!	-	-	#DIV/0!	
60								
61	Conform - IFF1, pg. XXX, ln. XX, col. abc footnote(From Inputs Pg. X, Line 130)						-	
62								
63								
64								
65	Note 2a - Adjustments as needed							
66								
67	Note 2b - Adjustments as needed							
68								
69	Note 3 - Future use							
70								
71	Note 4 - Future use							

ADDENDUM 27 TO ATTACHMENT H, Page 16 of 29
NorthWestern Corporation (South Dakota)

Attachment 1.6 - INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM (ITAAM)

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification (1)	(A) Amortization Expense (from 1.6.xx detail workpaper tabs)	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Average Ratebase Adjustment Mechanism - Transmission	(G) Reference
1	182.3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
2	182.3	Open (3)	#DIV/0!					-	
3								-	
4								-	
5								-	
6								-	
7									
8		Total Protected Transmission Account 182.3	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
9									
10	182.3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
11	182.3	Open (3)	#DIV/0!					-	
12								-	
13								-	
14								-	
15								-	
16									
17		Total Unprotected Transmission Account 182.3	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
18		Total Account 182.3 EDIT	#DIV/0!						
19		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 109)		-					
20									
21		Total Transmission Excess ADIT Account 182.3 (Ln. 8 + Ln 17)						#DIV/0!	To Appendix A, Line 103a
22									
23	254.0	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
24	254.0	Open (3)	#DIV/0!					-	
25								-	
26								-	
27								-	
28								-	
29									
30		Total Protected Transmission Account 254	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
31									
32	254.0	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
33	254.0	Open (3)	#DIV/0!					-	
34								-	
35								-	
36								-	
37								-	
38									
39		Total Unprotected Transmission Account 254	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
40		Total Account 254 EDIT	#DIV/0!						
41		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 110)		-					
42									
43		Total Transmission Excess ADIT Account 254 (Ln. 30+ Ln 39)						#DIV/0!	To Appendix A, Line 103b
44									
45		Note 1 - One worksheet for each tax rate change event impacting excess deferred income taxes and related amortization							
46		Note 2 - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.							
47		Note 3 - Open for new tax events impacting excess deferred income taxes and related amortization							
48		Note 4 -							

ADDENDUM 27 TO ATTACHMENT H, Page 17 of 29
NorthWestern Corporation (South Dakota)

Attachment 1.6.1a - TCJA INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

		(A) Amortization Expense from 1.5.1a-TCJA RRAM	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Total Amort Exp Transmission Credit/(Debit)	(G) Protected (1) / Unprotected (2)	(H) Amortization Account	(I) Amortization Period	(J) Description
Line	Account Identification										
1	182.3 Net Operating Loss	#DIV/0!			#DIV/0!			Protected	410.1	RSG / Book Lives	
2	182.3 Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!					Non- Jurisdictional	410.1	N/A	
3		#DIV/0!									
4		#DIV/0!									
5		#DIV/0!									
6											
7	Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
8	Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1		0.00%	100.00%	#DIV/0!	#DIV/0!					
9	Total Protected Transmission Amortization Account 182.3	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
10											
11											
12	182.3 Regulatory Assets / Liabilities	#DIV/0!									
13	182.3 Unbilled Revenue	#DIV/0!			#DIV/0!						
14	182.3 Compensation Accruals	#DIV/0!				#DIV/0!					
15	182.3 Reserves & Accruals	#DIV/0!			#DIV/0!						
16	182.3 Pension / Postretirement Benefits	#DIV/0!				#DIV/0!					
17	182.3 Environmental Liability	#DIV/0!	#DIV/0!								
18	182.3 Interest Rate Hedge	#DIV/0!									
19	182.3 Customer Advances	#DIV/0!									
20	182.3 Net Operating Loss	#DIV/0!			#DIV/0!						
21	182.3 Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!								
22		#DIV/0!									
23		#DIV/0!									
24		#DIV/0!									
25											
26	Total	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					
27	Total Account 182.3 Amortization	#DIV/0!									
28	Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 107)	-									
29	Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1		0.00%	100.00%	#DIV/0!	#DIV/0!					
30	Total Unprotected Transmission Amortization Account 182.3	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
31											
32	Amortization of Deficient Deferred Taxes (Ln. 9 + Ln 30)						#DIV/0!				To 1.6 - ITAAM Summary
33											
34											
35	254.0 Acel Depr & Amort. - Protected	#DIV/0!			#DIV/0!			Protected	411.1	ARAM / Book Lives	
36	254.0 Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	#DIV/0!					Non- Jurisdictional	411.1	N/A	
37		#DIV/0!									
38		#DIV/0!									
39		#DIV/0!									
40											
41	Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
42	Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1		0.00%	100.00%	#DIV/0!	#DIV/0!					
43	Total Protected Transmission Amortization Account 254	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
44											
45											
46											
47	254.0 Acel Depr & Amort. - Unprotected (282)	#DIV/0!			#DIV/0!			Unprotected	411.1	RSG / Book Lives	
48	254.0 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	#DIV/0!								
49	254.0 Regulatory Assets - Unprotected (283)	#DIV/0!	#DIV/0!								
50	254.0 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	#DIV/0!								
51		#DIV/0!	#DIV/0!								
52		#DIV/0!									
53		#DIV/0!									
54											
55	Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
56	Total Account 254 Amortization	#DIV/0!									
57	Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 108)	-									
58	Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E1		0.00%	100.00%	#DIV/0!	#DIV/0!					
59	Total Unprotected Transmission Amortization Account 254	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
60											
61	Amortization of Excess Deferred Taxes (Ln. 43 + Ln 58)						#DIV/0!				To 1.6 - ITAAM Summary
62											
63	Note 1 - Protected means that the normalization rules provide that excess deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)										
64	Note 2 - Unprotected excess deferred taxes are not subject to the normalization rules.										
65	Note 3 - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.										

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NorthWestern Corporation (South Dakota)

Attachment 1.6.2a - TAX CHANGE INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) Amortization Expense from 1.5.2a-Tax Change <i>REBAM</i>	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Total Amort Exp Transmission Credit/(Debit)	(G) Protected (1) / Unprotected (2)	(H) Amortization Account	(I) Amortization Period	(J) Description
1	182.3	Net Operating Loss	#DIV/0!			#DIV/0!						
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!								
3			#DIV/0!									
4			#DIV/0!									
5			#DIV/0!									
6												
7		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
9		Total Protected Transmission Amortization Account 182.3		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
10												
11												
12	182.3	Regulatory Assets / Liabilities	#DIV/0!									
13	182.3	Unbilled Revenue	#DIV/0!			#DIV/0!						
14	182.3	Compensation Accruals	#DIV/0!				#DIV/0!					
15	182.3	Reserves & Accruals	#DIV/0!			#DIV/0!						
16	182.3	Pension / Postretirement Benefits	#DIV/0!				#DIV/0!					
17	182.3	Environmental Liability	#DIV/0!									
18	182.3	Interest Rate Hedge	#DIV/0!	#DIV/0!								
19	182.3	Customer Advances	#DIV/0!									
20	182.3	Net Operating Loss	#DIV/0!			#DIV/0!						
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!								
22			#DIV/0!									
23			#DIV/0!									
24			#DIV/0!									
25												
26		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					
27		Total Account 182.3 Amortization	#DIV/0!									
28		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)]										
29		(From Inputs, Line 171)										
30		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
31		Total Unprotected Transmission Amortization Account 182.3		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
32												
33		Amortization of Deficient Deferred Taxes (Ln. 9 + Ln 30)						#DIV/0!				To 1.6 - ITAAM Summary
34												
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!			#DIV/0!						
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	#DIV/0!								
37			#DIV/0!									
38			#DIV/0!									
39			#DIV/0!									
40												
41		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
43		Total Protected Transmission Amortization Account 254		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
44												
45												
46												
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!			#DIV/0!						
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	#DIV/0!								
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	#DIV/0!								
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	#DIV/0!								
51			#DIV/0!									
52			#DIV/0!									
53			#DIV/0!									
54												
55		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
56		Total Account 254 Amortization	#DIV/0!									
57		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)]										
58		(From Inputs, Line 172)										
59		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
60		Total Unprotected Transmission Amortization Account 254		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
61												
62		Amortization of Excess Deferred Taxes (Ln. 43 + Ln 58)						#DIV/0!				To 1.6 - ITAAM Summary
63												
64		Note 1 - Protected means that the normalization rules provide that excess deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)										
65		Note 2 - Unprotected excess deferred taxes are not subject to the normalization rules.										
		Note 3 - The Tax Change										

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NorthWestern Corporation (South Dakota)

Attachment 3 - Revenue Credits

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Account 454 - Rent from Electric Property

1	Rent from Electric Property [FF1, Pg. 300, Ln. 19, Col. b] [From Inputs, Pg. 1, Ln. 67]	-
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	<u>#DIV/0!</u>
3	Rent from Electric Transmission Property [Line 1 x Line 2]	#DIV/0!

Other Electric Revenues (Note 1)

4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	0
5	Non-Firm Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3) [From Inputs, Pg. 2, Ln. 20]	0
6	Direct Assigned Facilities Revenues (Note 2) [From Inputs, Pg. 2, Ln. 15]	0
7	Other Revenues Associated with Loads Outside of NorthWestern's Zone [From Inputs, Pg. 2, Ln. 19]	0
8	Gross Revenue Credits (sum Lines 3 thru 9) [To Appendix A, Line 122]	#DIV/0!

Note 1: All Schedule 7 & 8 revenues derived as a Transmission Owner from SPP for loads not included in the system peak and for which the cost of the service is recovered under this formula will be included in this revenue credit. These revenues are booked in Accounts ~~457.137~~ 456.1 (Firm Point-to-Point) and ~~457.138~~ (Non-Firm Point-to-Point). All NorthWestern point-to-point transmission customers are included in the UMZ Load Divisor.

Note 2: If the costs associated with Directly Assigned Transmission Facility Charges are included in this TFR, the associated revenues will be included in this TFR. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in this TFR, the associated revenues will not be included in this TFR.

Note 3: The portion of Point-to-Point revenues collected by SPP and assigned to NorthWestern are included on ATT 3, Ln. 4. Any demand revenue margins collected directly by NorthWestern for "grandfathered" bundled contracts will be included on ATT 3, Ln. 8. See note on "Inputs" worksheet, Pg. 2, Ln. 20 regarding remaining pre-OATT contracts.

Attachment 2

Formula Rate Template

Order No. 864 Compliance Filing

Requested Effective Date: January 27, 2020

(also filed in Excel format)

NorthWestern Corporation (South Dakota)

ADDENDUM 27 TO ATTACHMENT H, Page 1 of 29

NorthWestern Corporation (South Dakota)

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(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

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ATTACHMENT 5 - COST SUPPORT	22
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ADDENDUM 27 TO ATTACHMENT H, Page 2 of 29
NorthWestern Corporation (South Dakota)

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165)		110.57c footnote	ATT 5 - Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year		112.3c	ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year		112.3d	ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr		112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr		112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year		112.15c	ATT 7 - Com Stock, Ln. 2, Col. F
7	Accum Other Comp Income (219) - Beginning of Year		112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)		112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)		112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)		112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)		112.18d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year		112.19c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year		112.19d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year		112.20c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year		112.20d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year		112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year		112.21d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)		112.22c	ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)		112.22d	ATT 9 - LTD, Pg. 1, Ln. 4
20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)		112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)		112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2)		112.28c footnote	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)		262 footnote	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)		117.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)		117.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)		117.64c	ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)		117.65c	ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)		117.66c	ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)		118.29c	ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant		200.21c footnote	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances		205.5b and 5g average footnote	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances		207.87b and 87g average footnote	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances		207.55b and 55g average footnote	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies		227.8.c footnote	Appendix A - Ln. 41
35	Stores Expense Undistributed (Account 163)		227.15.c footnote	Appendix A - Ln. 38
36	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
37	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
38	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
39	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
40	Interest on Debt to Assoc. Companies (430)		117.67c	ATT 9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances		207.84b and 84g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances		219.25c average footnote	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances		219.27c average footnote	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances		219.28.c average footnote	Appendix A - Ln. 7
45	Amortized Investment Tax Credit		266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others		321.96b footnote	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses		321.112b footnote	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses		323.189b footnote	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses		323.191b footnote	Appendix A - Ln. 59
50	Total Admin & General Expenses		323.197b footnote	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant		336.1b footnote	Appendix A - Ln. 69
52	Depr Exp Asset Retire (403.1) - Intangible Plant		336.1c footnote	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant		336.1d footnote	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)		336.1e footnote	Appendix A - Ln. 69
55	Depreciation Exp (403) - Transmission Plant		336.7b footnote	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant		336.7c footnote	Not used
57	Amort Lim Term (404) - Transmission Plant		336.7d footnote	Not used
58	Depreciation Exp (403) - General Plant		336.9b footnote	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant		336.9c footnote	Appendix A - Ln. 68
60	Amort Lim Term (404)- General Plant		336.9d footnote	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll		354.21b footnote	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll		354.27b footnote	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll		354.28b footnote	Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances		206.49.b average from footnote	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances		206.50b and 50g average from footnote	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances		206.61b and 61g average from footnote	Appendix A - Ln. 15
67	Rent from Electric Property		300.19.b footnote	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes		263.23i footnote	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes		263.37i footnote	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes		263.1.12i footnote	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion		263.1.18i footnote	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue		263.1.24i footnote	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise		263.1.31i footnote	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax		263.5i footnote	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA		263.7i footnote	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare		263.14i footnote	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT		263.25i footnote	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD		263.32i footnote	ATT 2 - Other Taxes, Ln. 10

ADDENDUM 27 TO ATTACHMENT H, Page 3 of 29
NorthWestern Corporation (South Dakota)

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
2	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
3	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
4	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
5	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
6	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
7	Specific FERC 909 Ad costs		320.169b footnotes	ATT 5 - Cost Support, Ln. 64
8	EPRI Annual Membership Dues		Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total		FF1, 214.47.d	Appendix A - Ln. 26
10	Plant Held for Future Use (Account 105) - Non-Transmission		FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses		FF1, 350.8.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only		Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff		Company Property Records, From ATT 11, Col L L56	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff		Company Property Records, From ATT 11, Col M, L56	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)		ATT 5 - Cost Support, Ln. 117	
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.		Verify amount annually	
17	Line left intentionally blank.		Line left intentionally blank.	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)		330.18 Row 5 Col. n (Acct 456.1). To: ATT-3, Line 4. Also see ATT 3, Notes 1 & 4	
19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.		Need to verify during each annual update if there are any such TSR revenues (including TSR revenue from SPP customers not in zone) for load that is NOT included in the UMZ divisor.	
20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.		This represents "Point-To-Point" demand revenue margins derived from any "grandfathered" agreements. The non-RQ "Demand Revenues" found in FF1, Pg. 311, Col. h (and page 311 extensions) for these customers should be reduced by the sum of the Demand Charges (costs) found in FF1, Pg. 327, col. j (and page 327 extensions) for these customers.	
21	Annual Depreciation Expense for Transmission Assets under SPP tariff		Company Property Records From ATT 11, Col O, L56	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff		Company Property Records, From ATT 11, Col L L62	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year		111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year		111.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)		111.81d	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)		111.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)		113.61d	ATT-9 - LTD, Pg. 1, Ln. 16
28	Unamortized Gain on Reacquired Debt - End of Yr (Acct 257)		113.61c	ATT-9 - LTD, Pg. 1, Ln. 17

The Worksheets listed below require Input of Data directly into the Worksheets themselves:

Line	Sheet	Description/Source
29	Line left intentionally blank	Line left intentionally blank
30	ATT 5 - Cost Support	From company records

ADDENDUM 27 TO ATTACHMENT H, Page 4 of 29
NorthWestern Corporation (South Dakota)

TAX INFORMATION**Data Entered Directly From FERC Form No. 1 ("FF1"):**

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Total (Acct 190) - Beginning Balance		234.2b footnote, Ln. 22, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance		234.2b footnote, Ln. 22, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (B)
3	Regulatory Assets / Liabilities - Beginning Balance		234.2b footnote, Ln. 1, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (A)
4	Regulatory Assets / Liabilities - Ending Balance		234.2b footnote, Ln. 1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (B)
5	Unbilled Revenue - Beginning Balance		234.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)
6	Unbilled Revenue - Ending Balance		234.2b footnote, Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance		234.2b footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance		234.2b footnote, Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance		234.2b footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance		234.2b footnote, Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance		234.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance		234.2b footnote, Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance		234.2b footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance		234.2b footnote, Ln. 6, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (B)
15	Interest Rate Hedge - Beginning Balance		234.2b footnote, Ln. 7, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (A)
16	Interest Rate Hedge - Ending Balance		234.2b footnote, Ln. 7, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (B)
17	Customer Advances - Beginning Balance		234.2b footnote, Ln. 8, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (A)
18	Customer Advances - Ending Balance		234.2b footnote, Ln. 8, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (B)
19	Net Operating Loss - Beginning Balance		234.2b footnote, Ln. 9, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (A)
20	Net Operating Loss - Ending Balance		234.2b footnote, Ln. 9, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (B)
21	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		234.2b footnote, Ln. 20 & 21, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (A)
22	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		234.2b footnote, Ln. 20 & 21, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (B)
23	Total (Acct 281) - Ending Balance		Line not used	Line not used
24	Total (Acct 281) - Beginning Balance		Line not used	Line not used
25	Total (Acct 282) - Beginning Balance		274.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (A)
26	Total (Acct 282) - Ending Balance		274.2b footnote, Ln. 5, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance		274.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance		274.2b footnote, Ln. 2, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (B)
29	Gas (Non-jurisdictional) - Beginning Balance		274.2b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (A)
30	Gas (Non-jurisdictional) - Ending Balance		274.2b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)
31	Total (Acct 283) - Beginning Balance		276.3b footnote, Ln. 31, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance		276.3b footnote, Ln. 31, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance		276.3b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance		276.3b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance		276.3b footnote, Ln. 10, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance		276.3b footnote, Ln. 10, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (B)
37	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		276.3b footnote, Ln. 27 and 29, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (A)
38	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		276.3b footnote, Ln. 27 and 29, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (B)
39	Net Operating Loss - Protected		XXX.XXabc footnote, Ln. 138, column (b)	ATT 1.5.1b, Pg. 1, Ln. 1, Column (A)
40	Non-jurisdictional (SD Gas, NE Gas) - Protected		XXX.XXabc footnote, Ln. 151 and 152, column (b)	ATT 1.5.1b, Pg. 1, Ln. 2, Column (A)
41	Regulatory Assets / Liabilities - Unprotected		XXX.XXabc footnote, Ln. 129, column (c)	ATT 1.5.1b, Pg. 1, Ln. 12, Column (A)
42	Unbilled Revenue - Unprotected		XXX.XXabc footnote, Ln. 130, column (c)	ATT 1.5.1b, Pg. 1, Ln. 13, Column (A)
43	Compensation Accruals - Unprotected		XXX.XXabc footnote, Ln. 131, column (c)	ATT 1.5.1b, Pg. 1, Ln. 14, Column (A)
44	Reserves & Accruals - Unprotected		XXX.XXabc footnote, Ln. 132, column (c)	ATT 1.5.1b, Pg. 1, Ln. 15, Column (A)
45	Pension / Post Retirement Benefits - Unprotected		XXX.XXabc footnote, Ln. 133, column (c)	ATT 1.5.1b, Pg. 1, Ln. 16, Column (A)
46	Environmental Liability - Unprotected		XXX.XXabc footnote, Ln. 134, column (c)	ATT 1.5.1b, Pg. 1, Ln. 17, Column (A)
47	Interest Rate Hedge - Unprotected		XXX.XXabc footnote, Ln. 135, column (c)	ATT 1.5.1b, Pg. 1, Ln. 18, Column (A)
48	Customer Advances - Unprotected		XXX.XXabc footnote, Ln. 136, column (c)	ATT 1.5.1b, Pg. 1, Ln. 19, Column (A)
49	Net Operating Loss - Unprotected		XXX.XXabc footnote, Ln. 137, column (c)	ATT 1.5.1b, Pg. 1, Ln. 20, Column (A)
50	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		XXX.XXabc footnote, Ln. 151 and 152, column (c)	ATT 1.5.1b, Pg. 1, Ln. 21, Column (A)
51	Excess Tax Depreciation / Other Property (282 - Protected)		XXX.XXabc footnote, Ln. 137, column (e)	ATT 1.5.1b, Pg. 1, Ln. 35, Column (A)
52	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)		XXX.XXabc footnote, Ln. 151 and 152, column (e)	ATT 1.5.1b, Pg. 1, Ln. 36, Column (A)
53	Excess Tax Depreciation - Normalizing (282)		XXX.XXabc footnote, Ln. 137, column (i)	ATT 1.5.1b, Pg. 1, Ln. 47, Column (A)
54	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)		XXX.XXabc footnote, Ln. 151 and 152, column (i)	ATT 1.5.1b, Pg. 1, Ln. 48, Column (A)
55	Regulatory Assets - Unprotected (283)		XXX.XXabc footnote, Ln. 129, column (f)	ATT 1.5.1b, Pg. 1, Ln. 49, Column (A)
56	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)		XXX.XXabc footnote, Ln. 151 and 152, column (f)	ATT 1.5.1b, Pg. 1, Ln. 50, Column (A)
57	Total Excess (Deficient) ADIT - Account 182.3		XXX.XXabc footnote, Ln. 231, column (d)	ATT 1.5.1b, Pg. 1, Ln. 32, Column (F)
58	Total Excess (Deficient) ADIT - Account 254		XXX.XXabc footnote, Ln. 231, column (g) & (i)	ATT 1.5.1b, Pg. 1, Ln. 61, Column (F)
59	Net Operating Loss - Protected		232.5f footnote, Ln. 103, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (B)
60	Net Operating Loss - Protected		232.5f footnote, Ln. 148, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (G)
61	Non-jurisdictional (SD Gas, NE Gas) - Protected		232.5f footnote, Ln. 117 and 118, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (B)
62	Non-jurisdictional (SD Gas, NE Gas) - Protected		232.5f footnote, Ln. 162 and 163, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (G)
63	Regulatory Assets / Liabilities - Unprotected		232.5f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (B)
64	Regulatory Assets / Liabilities - Unprotected		232.5f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (G)
65	Unbilled Revenue - Unprotected		232.5f footnote, Ln. 94, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (B)
66	Unbilled Revenue - Unprotected		232.5f footnote, Ln. 139, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (G)
67	Compensation Accruals - Unprotected		232.5f footnote, Ln. 95, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (B)
68	Compensation Accruals - Unprotected		232.5f footnote, Ln. 140, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (G)
69	Reserves & Accruals - Unprotected		232.5f footnote, Ln. 96, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (B)
70	Reserves & Accruals - Unprotected		232.5f footnote, Ln. 141, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (G)
71	Pension / Post Retirement Benefits - Unprotected		232.5f footnote, Ln. 98, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (B)
72	Pension / Post Retirement Benefits - Unprotected		232.5f footnote, Ln. 143, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (G)
73	Environmental Liability - Unprotected		232.5f footnote, Ln. 99, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (B)
74	Environmental Liability - Unprotected		232.5f footnote, Ln. 144, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (G)
75	Interest Rate Hedge - Unprotected		232.5f footnote, Ln. 100, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (B)
76	Interest Rate Hedge - Unprotected		232.5f footnote, Ln. 145, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (G)
77	Customer Advances - Unprotected		232.5f footnote, Ln. 101, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (B)
78	Customer Advances - Unprotected		232.5f footnote, Ln. 146, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (G)
79	Net Operating Loss - Unprotected		232.5f footnote, Ln. 103, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (B)
80	Net Operating Loss - Unprotected		232.5f footnote, Ln. 148, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (G)
81	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		232.5f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (B)
82	Non-jurisdictional (SD Gas, NE Gas) - Unprotected		232.5f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (G)
83	Excess Depreciation - Electric - Protected		278.3f footnote, Ln. 102, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected		278.3f footnote, Ln. 147, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (G)
85	Non-jurisdictional (SD Gas, NE Gas) - Protected		278.3f footnote, Ln. 117 and 118, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (B)
86	Non-jurisdictional (SD Gas, NE Gas) - Protected		278.3f footnote, Ln. 162 and 163, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (G)
87	Excess Tax Depreciation - Normalizing (282)		278.3f footnote, Ln. 102, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

Inputs

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ADDENDUM 27 TO ATTACHMENT H, Page 5 of 29
NorthWestern Corporation (South Dakota)

88	Excess Tax Depreciation - Normalizing (282)	278.3f footnote, Ln. 147, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (G)
89	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	278.3f footnote, Ln. 117 and 118, column (f)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (B)
90	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	278.3f footnote, Ln. 162 and 163, column (f)	ATT 1.5.1a, Pg. 1, Ln. 48, Column (G)
91	Regulatory Assets - Unprotected (283)	278.3f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (B)
92	Regulatory Assets - Unprotected (283)	278.3f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 49, Column (G)
93	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	278.3f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (B)
94	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	278.3f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a, Pg. 1, Ln. 50, Column (G)
95	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	232.5f footnote, Ln. 119, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (B)
96	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	232.5f footnote, Ln. 164, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (G)
97	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	278.3f footnote, Ln. 119, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (B)
98	Total Excess (Deficient) ADIT - Account 254 (End of Year)	278.3f footnote, Ln. 164, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up	232.5f footnote, Ln. 120, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up	232.5f footnote, Ln. 165, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (G)
101	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	232.5f footnote, Ln. 121, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (B)
102	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	232.5f footnote, Ln. 166, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (G)
103	254 Gross-up	278.3f footnote, Ln. 120, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up	278.3f footnote, Ln. 165, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (G)
105	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	278.3f footnote, Ln. 121, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (B)
106	Total Excess (Deficient) ADIT - Account 254 (End of Year)	278.3f footnote, Ln. 166, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (G)
107	Elec - Amortized Deficient Deferred Taxes (410.1)	114.55c footnote, Ln. 8, column (d)	ATT 1.6.1a - Pg.1, Ln. 28, Column (A)
108	Elec - Amortized Excess Deferred Taxes (411.1)	114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6.1a - Pg.1, Ln. 56, Column (A)
109	Elec - Amortized Deficient Deferred Taxes (410.1)	114.55c footnote, Ln. 8, column (d)	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Excess Deferred Taxes (411.1)	114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6 - Pg. 1, Ln. 41, Column (A)
111	Net Operating Loss - Protected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 1, Column (A)
112	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 2, Column (A)
113	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 12, Column (A)
114	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 13, Column (A)
115	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 14, Column (A)
116	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 15, Column (A)
117	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 16, Column (A)
118	Environmental Liability - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 17, Column (A)
119	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 18, Column (A)
120	Customer Advances - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 19, Column (A)
121	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 20, Column (A)
122	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2b, Pg. 1, Ln. 21, Column (A)
123	Excess Tax Depreciation / Other Property (282 - Protected)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 35, Column (A)
124	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 36, Column (A)
125	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 47, Column (A)
126	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 48, Column (A)
127	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 49, Column (A)
128	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2b, Pg. 1, Ln. 50, Column (A)
129	Total Excess (Deficient) ADIT - Account 182.3	to be determined	ATT 1.5.2b, Pg. 1, Ln. 32, Column (F)
130	Total Excess (Deficient) ADIT - Account 254	to be determined	ATT 1.5.2b, Pg. 1, Ln. 61, Column (F)
131	Net Operating Loss - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (B)
132	Net Operating Loss - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 1, Column (G)
133	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (B)
134	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 2, Column (G)
135	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (B)
136	Regulatory Assets / Liabilities - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 12, Column (G)
137	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (B)
138	Unbilled Revenue - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 13, Column (G)
139	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (B)
140	Compensation Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 14, Column (G)
141	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (B)
142	Reserves & Accruals - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 15, Column (G)
143	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (B)
144	Pension / Post Retirement Benefits - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 16, Column (G)
145	Environmental Liability - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (B)
146	Environmental Liability - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 17, Column (G)
147	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (B)
148	Interest Rate Hedge - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 18, Column (G)
149	Customer Advances - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (B)
150	Customer Advances - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 19, Column (G)
151	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (B)
152	Net Operating Loss - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 20, Column (G)
153	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (B)
154	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 21, Column (G)
155	Excess Depreciation - Electric - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (B)
156	Excess Depreciation - Electric - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 35, Column (G)
157	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (B)
158	Non-jurisdictional (SD Gas, NE Gas) - Protected	to be determined	ATT 1.5.2a, Pg. 1, Ln. 36, Column (G)
159	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (B)
160	Excess Tax Depreciation - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 47, Column (G)
161	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (B)
162	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 48, Column (G)
163	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (B)
164	Regulatory Assets - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 49, Column (G)
165	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (B)
166	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	to be determined	ATT 1.5.2a, Pg. 1, Ln. 50, Column (G)
167	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (B)
168	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (G)
169	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (B)
170	Total Excess (Deficient) ADIT - Account 254 (End of Year)	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (G)
171	Elec - Amortized Deficient Deferred Taxes (410.1)	to be determined	ATT 1.6.2a - Pg.1, Ln. 28, Column (A)
172	Elec - Amortized Excess Deferred Taxes (411.1)	to be determined	ATT 1.6.2a - Pg.1, Ln. 56, Column (A)
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Inputs

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Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
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ADDENDUM 27 TO ATTACHMENT H, Page 6 of 29
NorthWestern Corporation (South Dakota)

1	Federal Income Tax Rate - Current rate		From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate		From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota		From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate		From Tax Department	Line not used
5	State Income Tax Rate		From Tax Department	Line not used
6	State Income Tax Rate		From Tax Department	Line not used
7	Federal Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
9	State Income Tax Rate - Prior to TCJA		From Tax Department	ATT - 1.5.1b
10	State Income Tax Rate - After TCJA		From Tax Department	ATT - 1.5.1b
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ADDENDUM 27 TO ATTACHMENT H Page 7 of 29

NorthWestern Corporation (South Dakota)

APPENDIX A

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

		Notes	FF1 Page # or Instruction	
Shaded cells are input cells				
Allocators				
Wages & Salary Allocation Factor				
1	Transmission Wages Expense	p354.21.b [From Inputs, Pg. 1, Ln. 61]		-
1a	Transmission under SPP Tariff Factor	[From ATT-5, Ln. 1a]	#DIV/0!	
2	Total Wages Expense	p354.28.b [From Inputs, Pg. 1, Ln. 63]		0
3	Less A&G Wages Expense	p354.27.b [From Inputs, Pg. 1, Ln. 62]		0
4	Total Wages Less A&G Wages Expense	(Line 2 - Line 3)		0
5	Wages & Salary Allocator	(Line 1 * Line 1a) / Line 4	#DIV/0!	
Plant Allocation Factors				
6	Electric Plant in Service	p207.104.g [From Inputs, Pg. 1, Ln. 32]		0
7	Accumulated Depreciation (Total Electric Plant)	p219.29.c [From Inputs, Pg. 1, Ln. 44]		0
8	Accumulated Intangible Amortization (Other Utility Plant)	(Note A) p200.21.c [From Inputs, Pg. 1, Ln. 30]		0
9	Total Accumulated Depreciation	(Line 7 + 8)		0
10	Net Plant	(Line 6 - Line 9)		0
11	Transmission Gross Plant under SPP tariff (excluding Land Held for Future Use)	(Line 27 - Line 26)	#DIV/0!	
12	Gross Plant Allocator	(Line 11 / Line 6)	#DIV/0!	
13	Transmission Net Plant under SPP tariff (excluding Land Held for Future Use)	(Line 35 - Line 26)	#DIV/0!	
14	Net Plant Allocator	(Line 13 / Line 10)	#DIV/0!	
T/D Pole Allocation Factor				
15	Gross Distribution Pole/Structure Investment (Acct 364)	p206.64.b [From Inputs, Pg. 1, Ln. 66]		-
16	Gross Transmission Pole/Structure Investment (Accts 354 + 355)	p206.51.b + p206.52.b [From Inputs, Pg. 1, Lns. 64 & 65]		-
17	Transmission Pole/Structure Investment (Accts 354 + 355) under SPP tariff	From Inputs, Pg. 2, Line 22		-
18	Total Pole/Tower Gross Plant	(Line 15 + Line 16)		-
19	T/D Revenue Allocation Factor (For Pole Attachment Revenue)	(Line 17 / Line 18)	#DIV/0!	
Plant Calculations				
Plant In Service				
20	Transmission Plant In Service under SPP tariff	[From Inputs, Pg. 2, Ln. 13]		0
21	General	p207.99.g [From Inputs, Pg. 1, Ln. 41]		0
22	Intangible	p205.5.g [From Inputs, Pg. 1, Ln. 31]		0
23	Total General and Intangible Plant	(Line 21 + Line 22)		0
24	Wage & Salary Allocator	(Line 5)	#DIV/0!	
25	Total General and Intangible Functionalized to Transmission	(Line 23 * Line 24)	#DIV/0!	
26	Land Held for Future Use	(Note C) [From Inputs, Pg. 2, Lns. 9, 10, & 12]		0
27	Total Plant In Rate Base	(Line 20 + Line 25 + Line 26)	#DIV/0!	
Accumulated Depreciation				
28	Transmission Accumulated Depreciation for assets under SPP tariff	(Note B) [From Inputs, Pg. 2, Ln. 14]		0
29	General Plant Accumulated Depreciation	p219.28.c [From Inputs, Pg. 1, Ln. 43]		0
30	Accumulated Intangible Amortization (Other Utility Plant)	(Line 8)		0
31	Total Accumulated Depreciation	(Line 29 + 30)		0
32	Wage & Salary Allocator	(Line 5)	#DIV/0!	
33	Subtotal General and Intangible Accum. Depreciation Allocated to Transmission	(Line 31 * Line 32)	#DIV/0!	
34	Total Accumulated Depreciation	(Sum Lines 28 + 33)	#DIV/0!	
35	Total Net Property, Plant & Equipment	(Line 27 - Line 34)	#DIV/0!	
Adjustment To Rate Base				
Accumulated Deferred Income Taxes				
36	ADIT	[From ATT 1, Pg. 1, Ln. 45]	#DIV/0!	
Rate Base Adjustment Mechanism - Deficient/Ex				
36a	Deficient Deferred Taxes Regulatory Asset (Account 182.3)	[From ATT 1.5, Pg. 1, Ln. 23]	#DIV/0!	
36b	Excess Deferred Taxes Regulatory Liability (Account 254)	[From ATT 1.5, Pg. 1, Ln. 47]	#DIV/0!	
36c	Deficient/Excess Deferred Tax Regulatory Assets and Liabilities Allocated to Transmission	(Line 36a + Line 36b)	#DIV/0!	
Prepayments				
37	Prepayments	(Note A) [From ATT-5, Ln. 37]	#DIV/0!	
Materials and Supplies				
38	Undistributed Stores Expense	(Note A) p227.16.c [From Inputs, Pg. 1, Ln. 35]		0
39	Wage & Salary Allocator	(Line 5)	#DIV/0!	
40	Total Undistributed Stores Expense Allocated to Transmission	(Line 38 * Line 39)	#DIV/0!	
41	Transmission Materials & Supplies	p227.8.c [From Inputs, Pg. 1, Ln. 34]		0
42	Total Materials & Supplies Allocated to Transmission	(Line 40 + Line 41)	#DIV/0!	
Cash Working Capital				
43	Operation & Maintenance Expense	(Line 66)	#DIV/0!	
44	1/8th Rule	1/8	12.5%	
45	Total Cash Working Capital Allocated to Transmission	(Line 43 * Line 44)	#DIV/0!	
46	Non-Escrowed Funds	[From ATT-4, Line 3, Col. C]	#DIV/0!	
47	Total Adjustment to Rate Base	(Lines 36 + 36c + 37 + 42 + 45 + 46)	#DIV/0!	
48	Rate Base	(Line 35 + Line 47)	#DIV/0!	

ADDENDUM 27 TO ATTACHMENT H Page 8 of 29
NorthWestern Corporation (South Dakota)
APPENDIX A
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Operations & Maintenance Expense

Transmission O&M			
49	Transmission O&M	[From ATT-5, Ln. 49]	#DIV/0!
50	Less Account 565	[From ATT-5, Ln. 50]	#DIV/0!
51	Line left intentionally blank		
52	Plus Charges billed to Transmission Owner and booked to Account 565	[From ATT-5, Ln. 52]	0
53	Transmission O&M	(Lines 49 - 50)	#DIV/0!
Allocated Administrative & General Expenses			
54	Total A&G	323.197b [From Inputs, Pg. 1, Ln. 50]	0
55	Line left intentionally blank		
56	Line left intentionally blank		
57	Line left intentionally blank		
58	Less Regulatory Commission Exp Account 928	(Note D) p323.189.b [From Inputs, Pg. 1, Ln. 48]	0
59	Less General Advertising Exp Account 930.1	p323.191.b [From Inputs, Pg. 1, Ln. 49]	0
60	Administrative & General Expenses	Sum (Lines 54 to 55) - Sum (Lines 56 to 59)	0
61	Wage & Salary Allocator	(Line 5)	#DIV/0!
62	Administrative & General Expenses Allocated to Transmission	(Line 60 * Line 61)	#DIV/0!
Directly Assigned A&G			
63	Regulatory Commission Exp Account 928	(Note F) [From ATT-5, Ln. 63]	0
64	Safety/Peak Alert Advertising Exp (Acct 909)	(Note E) [From ATT-5, Ln. 64]	#DIV/0!
65	Subtotal - Accounts 909 and 928 - Transmission Related	(Line 63 + Line 64)	#DIV/0!
66	Total Transmission O&M	(Lines 53 + 62 + 65)	#DIV/0!

Depreciation & Amortization Expense

Depreciation Expense			
67	Transmission Depreciation Expense for Assets under SPP tariff	(Note B) p336.7.b&c&d [From Inputs, Pg. 2, Ln. 21]	0
68	General Depreciation Expense Including Amortization of Limited Term Plant	p336.10.b&c&d [From Inputs, Pg. 1, Lns. 58, 59, & 60]	0
69	Intangible Amortization	(Note A) p336.1.b&c&d&e [From Inputs, Lns. 51, 52, 53, & 54]	0
70	Total	(Line 68 + Line 69)	0
71	Wage & Salary Allocator	(Line 5)	#DIV/0!
72	General Depreciation & Intangible Amortization Allocated to Transmission	(Line 70 * Line 71)	#DIV/0!
73	Total Transmission Depreciation & Amortization	(Lines 67 + 72)	#DIV/0!

Taxes Other than Income Taxes

74	Taxes Other than Income Taxes	[From ATT-2, Pg. 1, Ln. 14]	#DIV/0!
75	Total Taxes Other than Income Taxes	(Line 74)	#DIV/0!

Return \ Capitalization Calculations

Long Term Interest			
76	Long Term Interest & Hedging Costs	[From ATT-9, Pg. 2, Ln. 6]	-
77	Preferred Dividends	[From ATT-8, Pg. 1, Ln. 4]	0
Common Stock			
78	Proprietary Capital	[From ATT-7, Pg. 1, Ln. 3, Col. A]	0
79	Less Accumulated Other Comprehensive Income Account 219	[From ATT-7, Pg. 1, Ln. 3, Col. F]	-
80	Less Preferred Stock	[From ATT-8, Pg. 1, Ln. 3, Col. F]	0
81	Less Account 216.1	[From ATT-7, Pg. 1, Ln. 3, Col. G]	0
82	Common Stock	(Line 78 - 79 - 80 - 81)	0
Capitalization			
83	Total Long Term Debt (Average)	[From ATT-6, Pg. 1, Ln. 1, Col. A]	0
84	Preferred Stock	[From ATT-6, Pg. 1, Ln. 2, Col. A]	0
85	Common Stock	[From ATT-6, Pg. 1, Ln. 3, Col. A]	0
86	Total Capitalization	(Sum Lines 83 to 85)	0
87	Debt %	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col. B]	#DIV/0!
88	Preferred %	Preferred Stock [From ATT-6, Pg. 1, Ln. 2, Col. B]	#DIV/0!
89	Common %	Common Stock [From ATT-6, Pg. 1, Ln. 3, Col. B]	#DIV/0!
90	Debt Cost	Total Long Term Debt [From ATT-6, Pg. 1, Ln. 1, Col. C]	#DIV/0!
91	Preferred Cost	Preferred Stock [From ATT-6, Pg. 1, Ln. 2, Col. C]	0.00%
92	Common Cost	Common Stock [From ATT-6, Pg. 1, Ln. 3, Col. C]	10.15%
93	Weighted Cost of Debt	Total Long Term Debt (WCLTD) (Line 87 * Line 90)	#DIV/0!
94	Weighted Cost of Preferred	Preferred Stock (Line 88 * Line 91)	#DIV/0!
95	Weighted Cost of Common	Common Stock (Line 89 * Line 92)	#DIV/0!
96	Rate of Return on Rate Base (ROR)	(Sum Lines 93 to 95)	#DIV/0!
97	Investment Return = Rate Base * Rate of Return	(Line 48 * Line 96)	#DIV/0!

ADDENDUM 27 TO ATTACHMENT H Page 9 of 29
NorthWestern Corporation (South Dakota)
APPENDIX A
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Composite Income Taxes

Income Tax Rates			
98	FIT=Federal Income Tax Rate	(Note G)	[From Inputs, Pg. 5, Ln. 1]
99	SIT=State Income Tax Rate or Composite	(Note G)	[From Inputs, Pg. 5, Ln. 2]
100	p	(% of fed inc tax deductible for state purposes)	(Note G) [From Inputs, Pg. 5, Ln. 3]
101	T	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\}$	0.00%
102	T / (1-T)	Tax Gross-Up	0.00%
ITC Adjustment			
103	Amortized Investment Tax Credit - Transmission Related	[From ATT-5, Ln. 103]	#DIV/0!
Income Tax Allowance Adjustment Mechanism -			
103a	Amortized Deficient Deferred Taxes (Account 410.1)	[From ATT 1.6, Pg. 1, Ln. 21]	#DIV/0!
103b	Amortized Excess Deferred Taxes (Account 411.1)	[From ATT 1.6, Pg. 1, Ln. 43]	#DIV/0!
103c	Total		#DIV/0!
103d	Tax Gross Up	(Line 102 + 1)	100.00%
103e	Deficient/Excess Deferred Tax Amortization Allocated to Transmission	(Line 103c * Line 103d)	#DIV/0!
104	ITC Adjust. Allocated to Trans. - Grossed Up ITC Adjustment x 1 / (1-T)	(Line 103 * (1 / (1-Line 101)))	#DIV/0!
105	Income Tax Component =	(T/(1-T) * Investment Return * (1-(WCLTD/ROR)) =	[Line 102 * Line 97 * (1- (Line 93 / Line 96))]
106	Total Income Taxes	(Line 105 - Line 104)	#DIV/0!

Revenue Requirement

Summary			
107	Net Property, Plant & Equipment	(Line 35)	#DIV/0!
108	Total Adjustment to Rate Base	(Line 47)	#DIV/0!
109	Rate Base	(Line 48)	#DIV/0!
110	Total Transmission O&M	(Line 66)	#DIV/0!
111	Total Transmission Depreciation & Amortization	(Line 73)	#DIV/0!
112	Taxes Other than Income	(Line 75)	#DIV/0!
113	Investment Return	(Line 97)	#DIV/0!
114	Income Taxes	(Line 106)	#DIV/0!
115	Gross Revenue Requirement	(Sum Lines 110 to 114)	#DIV/0!
Adjustment to Remove Revenue Requirements Associated with Excluded Transmission Facilities			
116	Transmission Plant In Service under SPP tariff	From Inputs Page 2 Line 13	0
117	Revenues from Direct Assigned Transmission F	(Note H) [From ATT-5, Ln. 117]	0
118	Included Transmission Facilities	(Line 116 - Line 117)	0
119	Inclusion Ratio	(Line 118 / Line 116)	#DIV/0!
120	Gross Revenue Requirement	(Line 115)	#DIV/0!
121	Adjusted Gross Revenue Requirement	(Line 119 * Line 120)	#DIV/0!
Revenue Credits & Adjustments			
122	Revenue Credits	[From ATT-3, Ln. 8]	#DIV/0!
122a	Refunds and Surcharges (Adjustments to Gross ATRR)		
122b	Total Revenue Credits and Adjustments	(Line 122 + Line 122a)	#DIV/0!
123	Total Net Revenue Requirement	(Line 121 - Line 122b)	#DIV/0!
124	WAPA Integrated System (IS) True Up of previous Rate Year		
125	Adjustments to prior Rate Year Revenue Requirement		
126	Annual Total Net Revenue Requirement	(Sum Lines 123 to 125)	#DIV/0!

Notes:

- A Electric portion only.
- B Includes only transmission assets under the SPP tariff.
- C Includes Transmission portion only.
- D Includes all Regulatory Commission Expenses for all Electric jurisdictions.
- E Includes safety-related and load/grid congestion management advertising expense included in Account 909 (Product codes ADAS, ADCS, ADPA).
- F Includes Regulatory Commission Expenses directly related to transmission service, RTO filings, or transmission siting; as itemized on ATT-5, Ln. 63.
- G The currently effective income tax rate where FIT is the Federal income tax rate; SIT is the South Dakota income tax rate, and p = the percentage of federal income tax deductible for South Dakota state income taxes.
- H There are no direct assigned transmission facilities on our system as of 12/31/2014. Annual verification/updates will be documented on ATT 5.

ADDENDUM 27 TO ATTACHMENT H, Page 10 of 29
NorthWestern Corporation (South Dakota)

Attachment 1 - ACCUMULATED DEFERRED INCOME TAXES ACCOUNT 190
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

			(A) Beginning of Year Balance	(B) End of Year Balance	(C) Average Balance	(D) 100% Non- Transmission Related	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Added to Ratebase	(I) Description
Line	Account	Identification									
1	190.0	Regulatory Assets / Liabilities	-	-	-			-			
2	190.0	Unbilled Revenue	-	-	-			-			
3	190.0	Compensation Accruals	-	-	-				-		Deferred compensation, tax deductible when paid
4	190.0	Reserves & Accruals	-	-	-			-			
5	190.0	Pension / Postretirement Benefits	-	-	-				-		Relates to pensions - tax funding vs book accrual
6	190.0	Environmental Liability	-	-	-	-					All natural gas related
7	190.0	Interest Rate Hedge	-	-	-	-					Not South Dakota Electric related
8	190.0	Customer Advances	-	-	-	-					
9	190.0	Net Operating Loss	-	-	-	-		-			
10	190.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					
11					-						
12					-						
13					-						
14					-						
15		Total	-	-	-	-	-	-	-		
16		Conform - [FF1, pg. 234.2b footnote, ln. 22, col. (f) & (g)]									
17		(From Inputs, Line 1 & 2)	-	-							
18		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				0.00%	100.00%	#DIV/0!	#DIV/0!		
19		Total Transmission				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
20											
21	282.0	Accel Depr & Amort.	-	-	-			-			Accelerated Depreciation & Amortization of non-flow
22	282.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					through items
23					-						Not South Dakota Electric related
24					-						
25					-						
26					-						
27		Total	-	-	-	-	-	-	-		
28		Conform - [FF1, pg. 274.2b footnote, ln. 9, col. (b) & (k)]									
29		(From Inputs, Line 25 & 26)	-	-							
30		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				0.00%	100.00%	#DIV/0!	#DIV/0!		
31		Total Transmission				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
32											
33	283.0	Regulatory Assets	-	-	-	-					MGP
34	283.0	FAS109 Flow through deferred taxes	-	-	-	-					tax gross up on FAS109 flow through deferred taxes
35	283.0	Non-jurisdictional (SD Gas, NE Gas)	-	-	-	-					Not South Dakota Electric related
36					-						
37					-						
38					-						
39					-						
40		Total	-	-	-	-	-	-	-		
41		Conform - [FF1, pg. 276.3b footnote, ln. 31, col. (b) & (k)]									
42		(From Inputs, Line 31 & 32)	-	-							
43		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]				0.00%	100.00%	#DIV/0!	#DIV/0!		
44		Total Transmission				-	-	#DIV/0!	#DIV/0!	#DIV/0!	
45		Total ADIT (Ln. 18 + Ln. 30 + Ln 43)								#DIV/0!	To Appendix A, Line 36

ADDENDUM 27 TO ATTACHMENT H, Page 11 of 29
NorthWestern Corporation (South Dakota)

Attachment 1.5 - RATE BASE ADJUSTMENT MECHANISM (RBAM)
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification (1)	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT Beginning of Year	(C) Excess/(Deficient) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col F)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Average Ratebase Adjustment Mechanism - Transmission	(N) Reference
1	182.3	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-
2																-
3																-
4																-
5																-
6																-
7																-
8																-
9																-
10	182.3	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-
11																-
12																-
13																-
14																-
15																-
16																-
17																-
18																-
19																-
20																-
21																-
22																-
23																-
24																-
25	254.0	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-
26																-
27																-
28																-
29																-
30																-
31																-
32																-
33																-
34	254.0	Tax Cuts and Jobs Act (TCJA)	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	#DIV/0!	#DIV/0!	#DIV/0!	-
35																-
36																-
37																-
38																-
39																-
40																-
41																-
42																-
43																-
44																-
45																-
46																-
47																-
48																-
49																-
50																-
51																-
52																-
53																-

Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT from Previous Rate Changes	(C) Excess/(Deficient) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col D)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Total Added to Ratebase	(N) Description
1	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
3			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
4			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
5			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
6																
7		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	
8		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E									0.00%	100.00%	#DIV/0!	#DIV/0!	#DIV/0!	
9		Total Protected Transmission Account 182.3									-	-	-	-	-	
10																
11																
12	182.3	Regulatory Assets / Liabilities	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
13	182.3	Unbilled Revenue	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
14	182.3	Commercation Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
15	182.3	Reserves & Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
16	182.3	Pension / Postretirement Benefits	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
17	182.3	Environmental Liability	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
18	182.3	Interest Rate Hedge	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
19	182.3	Customer Advances	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
20	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
22			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
23			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
24			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
25																
26		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	
27		Total Account 182.3														
28		Conform - [FF1, pg. 232.5f footnote, ln. 119 & 164, col. (d)]														
29		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E									0.00%	100.00%	#DIV/0!	#DIV/0!	#DIV/0!	
30		Total Unprotected Transmission Account 182.3									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
31																
32		Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln. 30)														
33																
34																
35	254.0	Accel Depr & Amort - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
37			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
38			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
39			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
40																
41		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	
42		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E									0.00%	100.00%	#DIV/0!	#DIV/0!	#DIV/0!	
43		Total Protected Transmission Account 254									-	-	-	-	-	
44																
45																
46																
47	254.0	Accel Depr & Amort - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
51			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
52			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
53			#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-	-	
54																
55		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-	-	
56		Total Account 254	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
57		Conform - [FF1, pg. 278.5f footnote, ln. 119 & 164, col. (d)] & (f) (From Items, Line 97 & 98)														
58		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E									0.00%	100.00%	#DIV/0!	#DIV/0!	#DIV/0!	
59		Total Unprotected Transmission Account 254									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
60																
61		Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln. 58)														
62																
63		Note 1 - Comments / Descriptions of additional information as needed														
64																
65		Note 2a - Adjustments as needed														
66																
67		Note 2b - Adjustments as needed														
68																
69		Note 3 - Future use														
70																
71		Note 4 - Future use														

Attachment 1.5.1b - REMEASUREMENT OF EDIT
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	0%	0%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	0.00%	0.00%
Tax gross-up factor	0.00000	0.00000

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		ADIT Balance before	ADIT Balance After	Excess/(Deficient)	Adjustments	Adjustments	Excess/(Deficient)	
		Rate Change	Rate Change	ADIT from Year Rate	(Note 2a)	(Note 2b)	ADIT from Year Rate	
			(Col A / E13 x F13)	Change before			Change after	
Line	Account Identification			Adjustments			Adjustments	Description
1	190 Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
2	190 Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!			#DIV/0!	
3			#DIV/0!	#DIV/0!			#DIV/0!	
4			#DIV/0!	#DIV/0!			#DIV/0!	
5			#DIV/0!	#DIV/0!			#DIV/0!	
6								
7	Subtotal Account 182.3 - Protected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
8	Allocator (See Note 3)							
9	Total Protected Transmission Account 182.3							
10								
11								
12	190 Regulatory Assets / Liabilities	-	#DIV/0!	#DIV/0!			#DIV/0!	
13	190 Unbilled Revenue	-	#DIV/0!	#DIV/0!			#DIV/0!	
14	190 Compensation Accruals	-	#DIV/0!	#DIV/0!			#DIV/0!	
15	190 Reserves & Accruals	-	#DIV/0!	#DIV/0!			#DIV/0!	
16	190 Pension / Postretirement Benefits	-	#DIV/0!	#DIV/0!			#DIV/0!	
17	190 Environmental Liability	-	#DIV/0!	#DIV/0!			#DIV/0!	
18	190 Interest Rate Hedge	-	#DIV/0!	#DIV/0!			#DIV/0!	
19	190 Customer Advances	-	#DIV/0!	#DIV/0!			#DIV/0!	
20	190 Net Operating Loss	-	#DIV/0!	#DIV/0!			#DIV/0!	
21	190 Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!			#DIV/0!	
22			#DIV/0!	#DIV/0!			#DIV/0!	
23			#DIV/0!	#DIV/0!			#DIV/0!	
24			#DIV/0!	#DIV/0!			#DIV/0!	
25								
26	Subtotal Account 182.3 - Unprotected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
27	Allocator (See Note 3)							
28	Total Unprotected Transmission Account 182.3							
29	Total Excess/Deficient Transmission-related Account 182.3							
30	Total Excess ADIT Account 182.3 (Ln.7 + Ln.26)			#DIV/0!	-	-	#DIV/0!	
31								
32	Conform - IFF1, pg. XXX, ln. XX, col. abc footnote (From Inputs, Line 57)						-	
33								
34								
35	282 Accel Depr & Amort. - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
36	282 Non-jurisdictional (SD Gas, NE Gas) - Protected	-	#DIV/0!	#DIV/0!			#DIV/0!	
37			#DIV/0!	#DIV/0!			#DIV/0!	
38			#DIV/0!	#DIV/0!			#DIV/0!	
39			#DIV/0!	#DIV/0!			#DIV/0!	
40								
41	Subtotal Account 254 - Protected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
42	Allocator (See Note 3)							
43	Total Protected Transmission Account 254							
44								
45								
46								
47	282 Accel Depr & Amort. - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
48	282 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	#DIV/0!	#DIV/0!			#DIV/0!	
49	283 Regulatory Assets - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
50	283 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	#DIV/0!	#DIV/0!			#DIV/0!	
51			#DIV/0!	#DIV/0!			#DIV/0!	
52			#DIV/0!	#DIV/0!			#DIV/0!	
53			#DIV/0!	#DIV/0!			#DIV/0!	
54			#DIV/0!	#DIV/0!				
55	Subtotal Account 254 - Unprotected	-	#DIV/0!	#DIV/0!	-	-	#DIV/0!	To 1.5.1a - TCJA RBAM
56	Allocator (See Note 3)							
57	Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected							
58	Total Excess/Deficient Transmission-related Account 254							
59	Total Excess ADIT Account 254 (Ln. 41 + Ln. 55)			#DIV/0!	-	-	#DIV/0!	
60								
61	Conform - IFF1, pg. XXX, ln. XX, col. abc footnote (From Inputs, Line 58)						-	
62								
63								
64								
65	Note 2a - Adjustments as needed							
66								
67	Note 2b - Adjustments as needed							
68								
69	Note 3 - Future use							
70								
71	Note 4 - Future use							

Attachment 1.5.2a - RATE BASE ADJUSTMENT MECHANISM - TAX CHANGE..
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT from Previous Rate Changes	(C) Excess/(Deficien t) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col F)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Total Added to Ratebase	(N) Description
1	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-	-	-	-	-		
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!		#DIV/0!	#DIV/0!			-	-	-	-	-	-		
3			#DIV/0!		#DIV/0!	#DIV/0!										
4			#DIV/0!		#DIV/0!	#DIV/0!										
5			#DIV/0!		#DIV/0!	#DIV/0!										
6																
7		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]									0.00%	100.00%	#DIV/0!	#DIV/0!		
9		Total Protected Transmission Account 182.3									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
10																
11																
12	182.3	Regulatory Assets / Liabilities	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
13	182.3	Unbilled Revenue	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
14	182.3	Compensation Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
15	182.3	Reserves & Accruals	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
16	182.3	Pension / Postretirement Benefits	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
17	182.3	Environmental Liability	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
18	182.3	Interest Rate Hedge	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
19	182.3	Customer Advances	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
20	182.3	Net Operating Loss	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!		#DIV/0!	#DIV/0!										
22			#DIV/0!		#DIV/0!	#DIV/0!										
23			#DIV/0!		#DIV/0!	#DIV/0!										
24			#DIV/0!		#DIV/0!	#DIV/0!										
25																
26		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
27		Total Account 182.3														
28		Conform - [FF1, pg. XXX, ln. XX, col. abc footnote] (From Inputs, Line 167 & 168)														
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]									0.00%	100.00%	#DIV/0!	#DIV/0!		
30		Total Unprotected Transmission Account 182.3									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
31																
32		Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln 30)													#DIV/0!	To Appendix A, Line 36a
33																
34																
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!		#DIV/0!	#DIV/0!										
37			#DIV/0!		#DIV/0!	#DIV/0!										
38			#DIV/0!		#DIV/0!	#DIV/0!										
39			#DIV/0!		#DIV/0!	#DIV/0!										
40																
41		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]									0.00%	100.00%	#DIV/0!	#DIV/0!		
43		Total Protected Transmission Account 254									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
44																
45																
46																
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!		#DIV/0!	#DIV/0!										
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	-	#DIV/0!	#DIV/0!			-	-						
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!		#DIV/0!	#DIV/0!										
51			#DIV/0!		#DIV/0!	#DIV/0!										
52			#DIV/0!		#DIV/0!	#DIV/0!										
53			#DIV/0!		#DIV/0!	#DIV/0!										
54																
55		Total	#DIV/0!	-	#DIV/0!	#DIV/0!	-	-	-	-	-	-	-	-		
56		Total Account 254	#DIV/0!													
57		Conform - [FF1, pg. XXX, ln. XX, col. abc] (From Inputs, Line 169 & 170)														
58		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]									0.00%	100.00%	#DIV/0!	#DIV/0!		
59		Total Unprotected Transmission Account 254									-	-	#DIV/0!	#DIV/0!	#DIV/0!	
60																
61		Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln 58)													#DIV/0!	To Appendix A, Line 36b
62																
63	Note 1 - Comments / Descriptions of additional information as needed															
64																
65	Note 2a - Adjustments as needed															
66																
67	Note 2b - Adjustments as needed															
68																
69	Note 3 - Future use															
70																
71	Note 4 - Future use															

Attachment 1.5.2b - REMEASUREMENT OF EDIT
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The New Tax law was enacted July X, 20XX. It changed The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	0%	0%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	0.00%	0.00%
Tax gross-up factor	0.00000	0.00000

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		ADIT Balance before	ADIT Balance After	Excess/(Deficient)			Excess/(Deficient)	
		Rate Change	Rate Change	ADIT from Year Rate	Adjustments	Adjustments	ADIT from Year Rate	
			(Col A / E13 x F13)	Change before	(Note 2a)	(Note 2b)	Change after	Description
Line	Account	Identification						
1	190	Net Operating Loss	-	#DIV/0!	#DIV/0!		#DIV/0!	
2	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!		#DIV/0!	
3				#DIV/0!	#DIV/0!		#DIV/0!	
4				#DIV/0!	#DIV/0!		#DIV/0!	
5				#DIV/0!	#DIV/0!		#DIV/0!	
6								
7		Subtotal Account 182.3 - Protected	-	#DIV/0!	#DIV/0!	-	#DIV/0!	To 1.5.2a - TCJA RBAM
8		Allocator (See Note 3)						
9		Total Protected Transmission Account 182.3						
10								
11								
12	190	Regulatory Assets / Liabilities	-	#DIV/0!	#DIV/0!		#DIV/0!	
13	190	Unbilled Revenue	-	#DIV/0!	#DIV/0!		#DIV/0!	
14	190	Compensation Accruals	-	#DIV/0!	#DIV/0!		#DIV/0!	
15	190	Reserves & Accruals	-	#DIV/0!	#DIV/0!		#DIV/0!	
16	190	Pension / Postretirement Benefits	-	#DIV/0!	#DIV/0!		#DIV/0!	
17	190	Environmental Liability	-	#DIV/0!	#DIV/0!		#DIV/0!	
18	190	Interest Rate Hedge	-	#DIV/0!	#DIV/0!		#DIV/0!	
19	190	Customer Advances	-	#DIV/0!	#DIV/0!		#DIV/0!	
20	190	Net Operating Loss	-	#DIV/0!	#DIV/0!		#DIV/0!	
21	190	Non-jurisdictional (SD Gas, NE Gas)	-	#DIV/0!	#DIV/0!		#DIV/0!	
22				#DIV/0!	#DIV/0!		#DIV/0!	
23				#DIV/0!	#DIV/0!		#DIV/0!	
24				#DIV/0!	#DIV/0!		#DIV/0!	
25								
26		Subtotal Account 182.3 - Unprotected	-	#DIV/0!	#DIV/0!	-	#DIV/0!	To 1.5.2a - TCJA RBAM
27		Allocator (See Note 3)						
28		Total Unprotected Transmission Account 182.3						
29		Total Excess/Deficient Transmission-related Account 182.3						
30		Total Excess ADIT Account 182.3 (Ln.7 + Ln 26)		#DIV/0!	-	-	#DIV/0!	
31								
32		Conform - IFF1, pg. XXX, ln. XX, col. abc footnote) (From Inputs Pg. X, Line 129)					-	
33								
34								
35	282	Accel Depr & Amort. - Protected	-	#DIV/0!	#DIV/0!		#DIV/0!	
36	282	Non-jurisdictional (SD Gas, NE Gas) - Protected	-	#DIV/0!	#DIV/0!		#DIV/0!	
37				#DIV/0!	#DIV/0!		#DIV/0!	
38				#DIV/0!	#DIV/0!		#DIV/0!	
39				#DIV/0!	#DIV/0!		#DIV/0!	
40								
41		Subtotal Account 254 - Protected	-	#DIV/0!	#DIV/0!	-	#DIV/0!	To 1.5.2a - TCJA RBAM
42		Allocator (See Note 3)						
43		Total Protected Transmission Account 254						
44								
45								
46								
47	282	Accel Depr & Amort. - Unprotected (282)	-	#DIV/0!	#DIV/0!		#DIV/0!	
48	282	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	-	#DIV/0!	#DIV/0!		#DIV/0!	
49	283	Regulatory Assets - Unprotected (283)	-	#DIV/0!	#DIV/0!		#DIV/0!	
50	283	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	-	#DIV/0!	#DIV/0!		#DIV/0!	
51				#DIV/0!	#DIV/0!		#DIV/0!	
52				#DIV/0!	#DIV/0!		#DIV/0!	
53				#DIV/0!	#DIV/0!		#DIV/0!	
54				#DIV/0!	#DIV/0!		#DIV/0!	
55		Subtotal Account 254 - Unprotected	-	#DIV/0!	#DIV/0!	-	#DIV/0!	To 1.5.2a - TCJA RBAM
56		Allocator (See Note 3)						
57		Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected						
58		Total Excess/Deficient Transmission-related Account 254						
59		Total Excess ADIT Account 254 (Ln. 41 + Ln 55)		#DIV/0!	-	-	#DIV/0!	
60								
61		Conform - IFF1, pg. XXX, ln. XX, col. abc footnote) (From Inputs Pg. X, Line 130)					-	
62								
63								
64								
65		Note 2a - Adjustments as needed						
66								
67		Note 2b - Adjustments as needed						
68								
69		Note 3 - Future use						
70								
71		Note 4 - Future use						

Attachment 1.6 - INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM (ITAAM)
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification (1)	(A) Amortization Expense (from 1.6.xx detail workpaper tabs)	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Average Ratebase Adjustment Mechanism - Transmission	(G) Reference
1	182.3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
2	182.3	Open (3)	#DIV/0!					-	
3								-	
4								-	
5								-	
6								-	
7									
8		Total Protected Transmission Account 182.3	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
9									
10	182.3	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
11	182.3	Open (3)	#DIV/0!					-	
12								-	
13								-	
14								-	
15								-	
16									
17		Total Unprotected Transmission Account 182.3	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
18		Total Account 182.3 EDIT	#DIV/0!						
19		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 109)		-					
20									
21		Total Transmission Excess ADIT Account 182.3 (Ln. 8 + Ln 17)						#DIV/0!	To Appendix A, Line 103a
22									
23	254.0	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
24	254.0	Open (3)	#DIV/0!					-	
25								-	
26								-	
27								-	
28								-	
29									
30		Total Protected Transmission Account 254	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
31									
32	254.0	Tax Cuts and Jobs Act (TCJA) (2)	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
33	254.0	Open (3)	#DIV/0!					-	
34								-	
35								-	
36								-	
37								-	
38									
39		Total Unprotected Transmission Account 254	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!	
40		Total Account 254 EDIT	#DIV/0!						
41		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Inputs, Line 110)		-					
42									
43		Total Transmission Excess ADIT Account 254 (Ln. 30+ Ln 39)						#DIV/0!	To Appendix A, Line 103b
44									
45		Note 1 - One worksheet for each tax rate change event impacting excess deferred income taxes and related amortization							
46		Note 2 - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.							
47		Note 3 - Open for new tax events impacting excess deferred income taxes and related amortization							
48		Note 4 -							

Attachment 1.6.1a - TCJA INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) Amortization Expense from 1.5.1a-TCJA RBAM	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Total Amort Exp Transmission Credit/(Debit)	(G) Protected (1) / Unprotected (2)	(H) Amortization Account	(I) Amortization Period	(J) Description
1	182.3	Net Operating Loss	#DIV/0!			#DIV/0!			Protected	410.1	RSG / Book Lives	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!					Non- Jurisdictional	410.1	N/A	
3			#DIV/0!									
4			#DIV/0!									
5			#DIV/0!									
6												
7		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
8		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
9		Total Protected Transmission Amortization Account 182.3	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
10												
11												
12	182.3	Regulatory Assets / Liabilities	#DIV/0!			#DIV/0!						
13	182.3	Unbilled Revenue	#DIV/0!			#DIV/0!						
14	182.3	Compensation Accruals	#DIV/0!				#DIV/0!					
15	182.3	Reserves & Accruals	#DIV/0!			#DIV/0!						
16	182.3	Pension / Postretirement Benefits	#DIV/0!				#DIV/0!					
17	182.3	Environmental Liability	#DIV/0!	#DIV/0!								
18	182.3	Interest Rate Hedge	#DIV/0!									
19	182.3	Customer Advances	#DIV/0!									
20	182.3	Net Operating Loss	#DIV/0!			#DIV/0!						
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!								
22			#DIV/0!									
23			#DIV/0!									
24			#DIV/0!									
25												
26		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					
27		Total Account 182.3 Amortization	#DIV/0!									
28		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (d)] (From Inputs, Line 107)	-									
29		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
30		Total Unprotected Transmission Amortization Account 182.3	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
31												
32		Amortization of Deficient Deferred Taxes (Ln. 9 + Ln 30)						#DIV/0!				To 1.6 - ITAAM Summary
33												
34												
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!			#DIV/0!			Protected	411.1	ARAM / Book Lives	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	#DIV/0!					Non- Jurisdictional	411.1	N/A	
37			#DIV/0!									
38			#DIV/0!									
39			#DIV/0!									
40												
41		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
42		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
43		Total Protected Transmission Amortization Account 254	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
44												
45												
46												
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!			#DIV/0!			Unprotected	411.1	RSG / Book Lives	
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	#DIV/0!								
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	#DIV/0!								
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	#DIV/0!								
51			#DIV/0!									
52			#DIV/0!									
53			#DIV/0!									
54												
55		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
56		Total Account 254 Amortization	#DIV/0!									
57		Conform - [FF1, pg. 114.55c footnote, ln. 8, col. (g) & (i)] (From Innuts, Line 108)	-									
58		Allocator [EX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
59		Total Unprotected Transmission Amortization Account 254	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
60												
61		Amortization of Excess Deferred Taxes (Ln. 43 + Ln 58)						#DIV/0!				To 1.6 - ITAAM Summary
62												
63		Note 1 - Protected means that the normalization rules provide that excess deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)										
64		Note 2 - Unprotected excess deferred taxes are not subject to the normalization rules.										
65		Note 3 - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018.										

Attachment 1.6.2a - TAX CHANGE INCOME TAX ALLOWANCE ADJUSTMENT MECHANISM

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) Amortization Expense from 1.5.2a-Tax Change RBAM	(B) 100% Non- Transmission Related	(C) 100% Transmission Related	(D) Plant Related	(E) Labor Related	(F) Total Amort Exp Transmission Credit/(Debit)	(G) Protected (1) / Unprotected (2)	(H) Amortization Account	(I) Amortization Period	(J) Description
1	182.3	Net Operating Loss	#DIV/0!			#DIV/0!						
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!								
3			#DIV/0!									
4			#DIV/0!									
5			#DIV/0!									
6												
7		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
8		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
9		Total Protected Transmission Amortization Account 182.3		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
10												
11												
12	182.3	Regulatory Assets / Liabilities	#DIV/0!									
13	182.3	Unbilled Revenue	#DIV/0!			#DIV/0!						
14	182.3	Compensation Accruals	#DIV/0!				#DIV/0!					
15	182.3	Reserves & Accruals	#DIV/0!			#DIV/0!						
16	182.3	Pension / Postretirement Benefits	#DIV/0!				#DIV/0!					
17	182.3	Environmental Liability	#DIV/0!									
18	182.3	Interest Rate Hedge	#DIV/0!	#DIV/0!								
19	182.3	Customer Advances	#DIV/0!									
20	182.3	Net Operating Loss	#DIV/0!			#DIV/0!						
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	#DIV/0!	#DIV/0!								
22			#DIV/0!									
23			#DIV/0!									
24			#DIV/0!									
25												
26		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	#DIV/0!					
27		Total Account 182.3 Amortization	#DIV/0!									
28		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)]										
29		(From Inputs, Line 171)										
30		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
31		Total Unprotected Transmission Amortization Account 182.3		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
32												
33		Amortization of Deficient Deferred Taxes (Ln. 9 + Ln 30)						#DIV/0!				To 1.6 - ITAAM Summary
34												
35	254.0	Accel Depr & Amort. - Protected	#DIV/0!			#DIV/0!						
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	#DIV/0!	#DIV/0!								
37			#DIV/0!									
38			#DIV/0!									
39			#DIV/0!									
40												
41		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
42		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
43		Total Protected Transmission Amortization Account 254		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
44												
45												
46												
47	254.0	Accel Depr & Amort. - Unprotected (282)	#DIV/0!			#DIV/0!						
48	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	#DIV/0!	#DIV/0!								
49	254.0	Regulatory Assets - Unprotected (283)	#DIV/0!	#DIV/0!								
50	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	#DIV/0!	#DIV/0!								
51			#DIV/0!									
52			#DIV/0!									
53			#DIV/0!									
54												
55		Total	#DIV/0!	#DIV/0!	-	#DIV/0!	-					
56		Total Account 254 Amortization	#DIV/0!									
57		Conform - [FF1, pg. XXX.Xabc footnote, ln. X, col. (abc)]										
58		(From Inputs, Line 172)										
59		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E]		0.00%	100.00%	#DIV/0!	#DIV/0!					
60		Total Unprotected Transmission Amortization Account 254		#DIV/0!	-	#DIV/0!	#DIV/0!	#DIV/0!				To 1.6 - ITAAM Summary
61												
62		Amortization of Excess Deferred Taxes (Ln. 43 + Ln 58)						#DIV/0!				To 1.6 - ITAAM Summary
63												
64		Note 1 - Protected means that the normalization rules provide that excess deferred taxes to be flowed-back to customers must use the IRS mandated Average Rate Assumption Method (ARAM) or the Reverse South Georgia Method (RSG)										
65		Note 2 - Unprotected excess deferred taxes are not subject to the normalization rules.										
		Note 3 - The Tax Change										

ADDENDUM 27 TO ATTACHMENT H, Page 19 of 29

NorthWestern Corporation (South Dakota)

Attachment 2 - Taxes Other Than Income

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

	Column A	Column B	Column C
OTHER TAXES:	Pg. 263 & 263.1 Col (i)	Allocator	Allocated Amount
<u>Currently Included on Appendix A</u>			
<u>Plant Related:</u>		<u>Gross Plant Allocator</u>	
1 Real and Personal Property (State, Municipal or Local) -Current FF1 Year [FF1, Pg. 263, Lns. 23i & 37i; Pg. 263.1, Lns. 12i, 18i, 24i & 31i][From Inputs, Pg. 1, Lns. 68-70]	0		
2			
3 Vehicle Taxes [From Inputs, Pg. 1, Ln. 74]	0		
4			
5			
6			
7 Total Plant Related [GP Allocator from Appendix A, Ln. 12]	0	#DIV/0!	#DIV/0!
<u>Labor Related:</u>			
		<u>Wages & Salary Allocator</u>	
8 Social Security (FICA/OAB) [FF1, Pg. 263, Ln.5i] [From Inputs, Pg. 1, Ln. 75-76]	0		
9 Federal Unemployment Comp. [FF1, Pg. 263, Ln. 7i] [From Inputs, Pg. 1, Ln. 77]	0		
10 State Unemployment Comp. [From Inputs, Pg. 1, Lines 78]	0		
11			
12			
13 Total Labor Related [Wages & Sal. Alloc. from Appendix A, Ln.5]	0	#DIV/0!	#DIV/0!
14 Total Included (Column C, Lines 7 + 13) [To Appendix A, Line 74]			#DIV/0!
<u>Currently Excluded from Appendix A</u>			
15 Corporate Franchise-Retail [Current Year] [From Inputs, Pg. 1, Ln. 73] [FF1, Pg. 263, Col. i, Lns. 16, 21, & 35; Pg. 263.1, Col. i, Lns. 6, 14, 20, 26, & 33]	0		
16 Coal Conversion [From Inputs Pg. 1, Ln. 71]	0		
17 SD Gross Receipts Tax [From Inputs, Pg. 2, Ln. 72]	0		
18			
19			
20 Subtotal of Excluded Taxes, [Ln. 15 + Ln. 16 + Ln.17]	0		
21 Total, Included and Excluded (Column A, Lines 7 + 13 + 20)	0		
22 Total Other Taxes [FF1, pg. 115.14.g] [From Inputs, Pg. 1, Ln. 23]	-		
23 Difference (Line 21 - Line 22)	-		

Criteria for Allocation:

- A Other Taxes that are incurred through ownership of plant, including transmission plant, will be allocated based on the Gross Plant Allocator.
- B Other Taxes that are incurred through ownership of only general or intangible plant will be allocated based on the Wages and Salary Allocator.
- C Other taxes that are assessed based on labor will be allocated based on the Wages and Salary Allocator.

ADDENDUM 27 TO ATTACHMENT H, Page 20 of 29

NorthWestern Corporation (South Dakota)

Attachment 3 - Revenue Credits

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Account 454 - Rent from Electric Property

1	Rent from Electric Property [FF1, Pg. 300, Ln. 19, Col. b] [From Inputs, Pg. 1, Ln. 67]	-
2	T/D Revenue Allocation Factor [From Appendix A, Ln. 19]	<u>#DIV/0!</u>
3	Rent from Electric Transmission Property [Line 1 x Line 2]	#DIV/0!

Other Electric Revenues (Note 1)

4	SPP Schedule 7 & 8 Transmission Revenues (Note 1 & Note 3) [From Inputs, Pg. 2, Ln. 18]	0
5	Non-Firm Point-to-Point Service revenues for which the load is not included in the divisor received by Transmission Owner (Note 3) [From Inputs, Pg. 2, Ln. 20]	0
6	Direct Assigned Facilities Revenues (Note 2) [From Inputs, Pg. 2, Ln. 15]	0
7	Other Revenues Associated with Loads Outside of NorthWestern's Zone [From Inputs, Pg. 2, Ln. 19]	0
8	Gross Revenue Credits (sum Lines 3 thru 9) [To Appendix A, Line 122]	#DIV/0!

Note 1: All Schedule 7 & 8 revenues derived as a Transmission Owner from SPP for loads not included in the system peak and for which the cost of the service is recovered under this formula will be included in this revenue credit. These revenues are booked in Accounts 456.1 (Firm Point-to-Point and Non-Firm Point-to-Point). All NorthWestern point-to-point transmission customers are included in the UMZ Load Divisor.

Note 2: If the costs associated with Directly Assigned Transmission Facility Charges are included in this TFR, the associated revenues will be included in this TFR. If the costs associated with the Directly Assigned Transmission Facility Charges are not included in this TFR, the associated revenues will not be included in this TFR.

Note 3: The portion of Point-to-Point revenues collected by SPP and assigned to NorthWestern are included on ATT 3, Ln. 4. Any demand revenue margins collected directly by NorthWestern for "grandfathered" bundled contracts will be included on ATT 3, Ln. 8. See note on "Inputs" worksheet, Pg. 2, Ln. 20 regarding remaining pre-OATT contracts.

ADDENDUM 27 TO ATTACHMENT H, Page 21 of 29

NorthWestern Corporation (South Dakota)

Attachment 4, NON-ESCROWED FUNDS

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

The purpose of this worksheet is to individually document the value(s) of the non-escrowed reserve funds that will be credited against working capital. All inputs are derived from the Company's Books and Records, as described.

	FERC Reserve Acct	FERC Expense Acct ¹	Balance	Allocator NP	Working Capital Adjustment
			12/31/2019		(Col. C = Col. A x Col. B)
			<u>COL. A</u>	<u>COL. B</u>	<u>COL. C</u>
Description of Reserve:					
<u>Line</u>					
1. Accum Prov for Inj/Damgs	228.2	925	\$ -	#DIV/0!	#DIV/0!
2. Other adjustments				#DIV/0!	#DIV/0!
3. Total (Ln. 1 + Ln. 2) [Appendix A, Pg. 1, Ln. 46]			\$ -		#DIV/0!
4. Conformation [FF1, Pg. 112, Ln. 28, Col. c] [From Inputs, Pg. 1, Ln. 22]			-		

¹ Account 925 is the FERC expense account which includes the cost of insurance, the cost of claims not covered by insurance, the re-imbursement from insurance companies, and amounts credited to account 228.2 as Accumulated Provision for Injuries and Damages.

ADDENDUM 27 TO ATTACHMENT H, Page 22 of 29
NorthWestern Corporation (South Dakota)

Attachment 5 - Cost Support

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Prepayments			FF1 Amount	Gross Plant Allocator	Functionalized to Transmission	Details
37	Prepayments	FF1 Pg. 1104.57.c [From Inputs, Pg. 1, Ln. 1]	0	#DIV/0!	#DIV/0!	

Regulatory Expense Related to Transmission Cost Support:			FF1 Amount	Allocated to transmission	Functionalized to Transmission	Details
63	Regulatory Commission Exp Account 928	FF1 323.189.b [From Inputs, Pg. 1, Ln. 48] & 350.41.d thru 350.44.d [From Inputs, Pg. 2, Ln. 11]	0	0	0	

Advertisements:			FF1 Amount	T/D Allocator	Functionalized to Transmission	Details
64	Advertisements FERC 909	FF1 111.57.c [From Inputs, Pg. 2, Ln. 7]	0	#DIV/0!	#DIV/0!	NorthWestern uses Account 909 for its Safety and Informational Advertising. The account includes expenses incurred while conveying information to customers about safety and providing information to customers about utilizing their electric service. Costs during the test year included listing our phone number in telephone directories, safety campaigns around Call Before You Dig and Louie the Lightning Bug, tree safety and awareness, customer education on easy billing plans, and monthly bill inserts to customers.

ITC Adjustment:			FF1 Amount	GP Allocator	Functionalized to Transmission	Details
103	Amortized Investment Tax Credit	FF1 266.8.f [From Inputs, Pg.1, Ln. 45]	0	#DIV/0!	#DIV/0!	

Adjustment to Remove Revenue Requirements Associated w/ Excluded Transmission Facilities			Revenues from Direct Assigned Transmission Facilities	General Description of the Direct Assigned Transmission Facilities		
117	Revenues from Direct Assigned Transmission Facilities	[From Inputs, Pg. 2, Ln. 15]	0	Direct Assignment Facilities: Facilities or portions of facilities that are constructed by any Transmission Owner(s) for the sole use/benefit of a particular Transmission Customer or a particular group of customers or a particular Generation Interconnection Customer requesting service under the Tariff. Direct Assignment Facilities shall be specified in the Service Agreements that govern service to the Transmission Customer(s) and Generation Interconnection Customer(s) and shall be subject to Commission approval.		

Adjustments to Transmission O&M:			Total	Transmission under SPP Factor	Functionalized to Transmission	Details
49	Transmission O&M	FF1 321.112.b [From Inputs, Pg. 1, Ln. 47]	0	#DIV/0!	#DIV/0!	
50	Less Account 565	FF1 321.96.b [From Inputs, Pg. 1, Ln. 46]	0	#DIV/0!	#DIV/0!	
52	Plus Charges billed to Transmission Owner and booked to Account 565 [From Inputs, Pg. 2, Ln. 16]		0	#DIV/0!	#DIV/0!	

Adjustments to Transmission Plant for only assets under SPP tariff:			Total Transmission	Transmission under SPP	Details	
20	Transmission Assets	FF1 207.58g [From Inputs, Pg. 1, Ln. 33]	0	-		
1a	Transmission under SPP Factor (Transmission under SS divided by Total Transmission)		#DIV/0!			

ADDENDUM 27 TO ATTACHMENT H, Page 23 of 29
NorthWestern Corporation (South Dakota)
Attachment 6, WEIGHTED AVERAGE COST OF CAPITAL
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Type of Capital	Total Company Average Capitalization (\$)		Weighted Cost Ratios	Cost of Capital		Weighted Cost of Capital
	Balance	Source	(%)	(%)	Source	(%)
			Col B = Col A/Col A Total			Col D = Col B x Col C
<u>Line</u>	<u>Col A</u>		<u>Col B</u>	<u>Col C</u>		<u>Col D</u>
1. Long Term Debt	-	[Note (1)]	#DIV/0!	#DIV/0!	[Note (4)]	#DIV/0!
2. Preferred Stock	0	[Note (2)]	#DIV/0!	0.00%	[Note (5)]	#DIV/0!
3. Common Stock	-	[Note (3)]	#DIV/0!	10.15%		#DIV/0!
4. Totals	-		#DIV/0!			
5. Weighted Average Cost of Capital ("R")						#DIV/0!

Note(1): From ATT 9, Pg. 1, Ln. 3.

Note(4): From ATT 9, Page 2, Ln. 8

Note (2): From ATT 8, Pg. 1, Ln. 3.

Note (5): From ATT 8, Pg. 1, Ln. 5.

Note (3): From ATT 7, Pg. 1, Ln. 4.

ADDENDUM 27 TO ATTACHMENT H, Page 25 of 29
NorthWestern Corporation (South Dakota)

Attachment 8, PREFERRED STOCK
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Date	Preferred Stock		Premium on Preferred Stock		Discount on Preferred Stock		Gain/(Loss) On Reaq'd Pref Stock		Other Paid-In Capital - Preferred		Capital Stock Expense - Pref		Total Outstanding	
		Acct 204	Data Source	Acct 207	Data Source	Acct 213	Data Source	Acct 210	Data Source	Accts 208,209,211	Data Source	Accts 214 - 217	Data Source	Col G = Cols A+B-C+D+E-F	
1.	12/31/2018	0	[Note (1)]	0	[Note (3)]	0	[Note (5)]	0	[Note (7)]	0	[Note (9)]	0	[Note (11)]	0	
2.	12/31/2019	0	[Note (2)]	0	[Note (4)]	0	[Note (6)]	0	[Note (8)]	0	[Note (10)]	0	[Note (12)]	0	
3.		Avg of B of Yr and E of Yr Pref Stock [To ATT 6, Pg. 1, Col. A, Ln. 2]:												0	
4.		Preferred Dividends [Note 13]:												0	
5.		Average Cost Rate [Ln 4 / Ln 3] [To ATT 6, Pg. 1, Col. C, Ln. 2]:												0.00%	

Note (1): Acct 204 FF1, Pg. 112, Ln. 3, Col d. [From Inputs, Pg. 1, Ln. 3]

Note (2): Acct 204 FF1, Pg. 112, Ln. 3, Col c. [From Inputs, Pg. 1, Ln. 2]

Note (3): The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. d that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.

Note (4): The Acct 207 dollars included in FF1, Pg. 112, Ln. 6, Col. c that are associated with Premium on Preferred Stock; as derived from the Company's Books and Records.

Note (5): The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. d that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.

Note (6): The Acct 213 dollars included in FF1, Pg. 112, Ln. 9, Col. c that are associated with Discount on Preferred Stock; as derived from the Company's Books and Records.

Note (7): The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.

Note (8): The Acct 210 dollars included in FF1, Pg. 253, Col. b that are associated with the Gains/(Losses) on Reacquired Preferred Stock; as derived from the Company's Books and Records.

Note (9): The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. d that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.

Note (10): The Acct 208-211 dollars included in FF1, Pg. 112, Ln. 7, Col. c that are associated with the Other Paid-In Capital on Preferred Stock; as derived from the Company's Books and Records.

Note (11): The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. d that are associated with the capital stock expense on Preferred Stock; as derived from the Company's Books and Records.

Note (12): The Acct 214-217 dollars included in FF1, Pg. 112, Ln. 10,13, Col. c that are associated with the capital stock expense on Preferred Stock; as derived from the Company's Books and Records.

Note (13): The Acct 437 dollars included in FF1, Pg. 118, Ln. 29, Col. c. (Enter as a positive number).

ADDENDUM 27 TO ATTACHMENT H, Page 26 of 29
NorthWestern Corporation (South Dakota)

Attachment 9, LONG-TERM DEBT

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

GROSS PROCEEDS - LTD OUTSTANDING

Line	Date	Advances from Associated Company LTD		Bonds		Reacquired Bonds		Other Long Term Debt		Total Long Term Debt Outstanding
		Acct 223	Source	Acct 221	Source	Acct 222	Source	Acct 224	Source	Col E= Cols A+B-C+D
		Col A		Col B		Col C		Col D		Col E
1.	12/31/2018	0	[Note (1)]	-	[Note (3)]	0	[Note (5)]	-	[Note (7)]	-
2.	12/31/2019	0	[Note (2)]	-	[Note (4)]	0	[Note (6)]	-	[Note (8)]	-
3.	GROSS PROCEEDS (Avg of Beg of Yr and End of Yr LTD Gross Outstanding Balances in Col E)(To ATT 6, Pg.1, Ln.1, Col. 1):									-
Note (1):		FF1, Pg. 112, Line 20, Col d. [From Inputs, Pg. 1, Ln. 15]				Note (5):		FF1, Pg. 112, Ln 19, Col. d. [From Inputs, Pg. 1, Ln. 13]		
Note (2):		FF1, Pg. 112, Line 20, Col c. [From Inputs, Pg. 1, Ln. 14]				Note (6):		FF1, Pg. 112, Ln 19, Col. c. [From Inputs, Pg. 1, Ln. 12]		
Note (3):		FF1, Pg. 112, Ln 18, Col. D [From Inputs, Pg. 1, Ln. 11]				Note (7):		FF1, Pg. 112, Ln 21, Col. d. [From Inputs, Pg. 1, Ln. 17]		
Note (4):		FF1, Pg. 112, Ln 18, Col. C [From Inputs, Pg.1, Ln. 10]				Note (8):		FF1, Pg. 112, Ln 21, Col. c. [From Inputs, Pg. 1, Ln. 16]		

NET PROCEEDS

Line	Date		
4.	12/31/2018	Unamortized balance Premiums (Beg of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. d] [From Inputs, Pg. 1, Ln. 19]	0
5.	12/31/2019	Unamortized balance Premiums (End of Yr) (Acct 225) [Form 1, Pg. 112, Ln. 22, Col. c] [From Inputs, Pg. 1, Ln. 18]	0
6.		Avg of Beg & End of Yr Premiums	0
7.	12/31/2018	Unamortized balance Discounts (Beg of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. d] [From Inputs, Pg. 1, Ln. 21]	-
8.	12/31/2019	Unamortized balance Discounts (End of Yr) (Acct 226) [Form 1, Pg. 112, Ln. 23, Col. c] [From Inputs, Pg. 1, Ln. 20]	-
9.		Avg of Beg & End of Yr Discounts	-
10.	12/31/2018	Unamortized Debt Expense (Acct 181) Beg of Year [Form 1, Pg. 111, Ln. 69, Col. d] [From Inputs, Pg. 2, Ln. 23]	-
11.	12/31/2019	Unamortized Debt Expense (Acct 181) End of Year [Form 1, Pg. 111, Ln. 69, Col. c] [From Inputs, Pg. 2, Ln. 24]	-
12.		Avg of Beg & End of Yr	-
13.	12/31/2018	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)[Form 1, Pg. 111, Ln. 81, Col. d] [From Inputs, Pg. 2, Ln. 25]	-
14.	12/31/2019	Unamortized Loss on Reacquired Debt - End of Year (Acct 189) [Form 1, Pg. 111, Ln. 81, Col. c] [From Inputs, Pg. 2, Ln. 26]	-
15.		Avg of Beg & End of Yr	-
16.	12/31/2018	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)[Form 1, Pg. 113, Ln. 61, Col. d] [From Inputs, Pg. 2, Ln. 27]	-
17.	12/31/2019	Unamortized Gain on Reacquired Debt -End of Yr (Acct 257)[Form 1, Pg. 113, Ln. 61, Col. c] [From Inputs, Pg. 2, Ln. 28]	-
18.		Avg of Beg & End of Yr	-
19.		Gross Proceeds [From Line 3, above]	-
20.		Plus: Unamortized balance Premiums [From Line 6 and 18 above]	0
21.		Less: Unamortized balance Discounts [From Line 9, 12, and 15 above]	-
22.		NET PROCEEDS (Avg of Beg of Yr and End of Yr LTD):	-

General Note: Net long-term average debt balance is used as the divisor to determine LTD debt cost rate. Gross long-term average debt balance is used in the capital structure.

ADDENDUM 27 TO ATTACHMENT H, Page 27 of 29
NorthWestern Corporation (South Dakota)

Attachment 9, LONG-TERM DEBT
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

LTD COSTS AND EXPENSES (Actual)

<u>Line</u>	
1. LTD Interest Expense (Acct 427)[FF1, Pg. 117, Ln. 62, Col. C] [From Inputs Pg.1, Ln. 24]	0
2. Amortization Debt Discount and Expense (Acct 428) [FF1, Pg. 117, Ln. 63, Col. c] [From Inputs, Pg. 1, Ln. 25]	0
3. Amortization of Loss on Reacquired Debt (Acct 428.1) [FF1, Pg. 117, Ln. 64, Col. c] [From Inputs, Pg. 1, Ln. 26]	0
4. Less: Amort Premium on Debt Credit (Acct 429) [FF1, Pg. 117, Ln. 65, Col. c] [From Inputs, Pg.1, Ln. 27]	0
5. Less: Amort Gain on Debt Credit (Acct 429.1) [FF1, Pg. 117, Ln. 66, Col. c] [From Inputs, Pg. 1, Ln. 28]	0
5a. Plus: Interest on Debt to Associated Companies (Acct 430) [FF1, Pg. 117, Ln. 67, Col. c] [From Inputs, Pg. 1, Ln. 40]	0
6. TOTAL LTD Interest Amount	-
7. Total Long Term Debt Balance (Net Proceeds) [From Pg. 1, Ln. 22, above]	-
8. Embedded Cost of Long Term Debt [Line 6/Line 7] [To ATT 6, Pg. 1, Ln. 1, Col. C]	#DIV/0!

Addendum 27 to ATTACHMENT H - 1, Page 28 of 29**NorthWestern Corporation (South Dakota)
Attachment 10, DEPRECIATION RATES**

(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

<u>Line</u>	<u>FERC</u>	<u>Description</u>	<u>20xx Rates (%)</u> ¹
1		STEAM GENERATION - Big Stone	
2	310	310.0-BSP-Land	0.00%
3	311	311.0-BSP-Structures & Improvement	0.63%
4	312	312.0-BSP-Boiler Plant Equipment	1.28%
5	314	314.0-BSP-Turbo-Generator	1.40%
6	315	315.0-BSP-Accessory Electric	0.94%
7	316	316.0-BSP-Misc Power Plant	1.11%
8		STEAM GENERATION - Coyote	
9	310	310.0-CYP-Land	0.00%
10	311	311.0-CYP-Structures & Improvements	0.92%
11	312	312.0-CYP-Boiler Plant Equipment	1.05%
12	314	314.0-CYP-Turbo-Generator	1.61%
13	315	315.0-CYP-Accessory Electric	1.29%
14	316	316.0-CYP-Misc Power Plant	1.71%
15		STEAM GENERATION - Neal 4	
16	311	311.0-NLP-Structures & Improvement	0.63%
17	312	312.0-NLP-Boiler Plant Equipment	2.63%
18	314	314.0-NLP-Turbo-Generator	1.72%
19	315	315.0-NLP-Accessory Electric	1.23%
20	316	316.0-NLP-Misc Power Plant	1.43%
21		OTHER GENERATION	
22	340	340.0-Other Production-Diesel-Land	0.00%
23	341	341.0-Other Production-Diesel-Struc	2.07%
24	342	342.0-Other Production-Diesel-Fuel	2.24%
25	342	342.1-GT Pipelines	2.24%
26	342	342.2-GT Compressors	2.24%
27	343	343.0-Prime Movers & Generators	2.41%
28	344	344.0-Movers and Generators	2.66%
29	345	345.0-Accessory Electric Equipment	2.60%
30	346	346.0-Misc. Power Plant Equipment	3.46%
31		TRANSMISSION	
32	350	350.1-Transmission Land	0.00%
33	350	350.2-Transmission Land Rights	0.00%
34	352	352.0-Trans Elec Structures & Impro	2.03%
35	353	353.0-Trans Elec Station Equipment	2.53%
36	355	355.0-Tran Elec Poles & Fixtures	4.65%
37	356	356.0-Tran Elec Overhead Conductors	2.81%
38	357	357.0-Transmission-Underground Cond	2.08%
39	358	358.0-Transmission-UG Conductor & D	3.26%
40		DISTRIBUTION	
41	360	360.1-Distribution Land	0.00%
42	360	360.2-Distribution Land Rights	0.00%
43	361	361.0-Distribution Structures & Imp	2.39%
44	362	362.0-Distribution Elec Station Equ	2.60%
45	364	364.0-Distribution Poles & Fixtures	5.39%
46	365	365.0-Distribution Overhead Conduct	3.86%
47	366	366.0-Distribution UG Conduit	2.79%
48	367	367.0-Distribution UG Conductor & D	3.35%
49	368	368.0-Distribution Line Transformer	2.20%
50	369	369.1-Distribution Service Overhead	4.72%
51	369	369.2-Distribution Service Undergro	4.72%
52	370	370.0-Distribution Meters Electric	4.97%
53	371	371.0-Distribution-Install on Cust	7.46%
54	373	373.1-Dist Street Lighting & Signal	5.41%
55		INTANGIBLE	
56	303	303.1-Intan Plant 10 Year Software	10.00%
57	303	303.5-Intan Plant 5 Year Software	20.00%
58		GENERAL	
59	389	389.0-General Plant-Land	0.00%
60	390	390.1-Gen Plt Structures & Impv Dis	2.04%
61	392	392.20-Gen Plt Util Trans-Trailers	5.94%
62	392	392.40-Gen Plt Util Trans-Heavy Tru	5.61%
63	392	392.50-Gen Plt Util Trans-Light Tru	10.03%
64	393	393.0-Gen Plt Util Stores Equipment	3.12%
65	394	394.0-Gen Plt Util Tools,Shop, & Ga	6.67%
66	396	396.0-Gen Plt Util Power Operated E	4.59%
67	397	397.0-Gen Plt Util Comm Equip Compu	10.00%
68	397	397.2-Gen Plt Util Comm Equip Other	7.29%

¹ These depreciation and amortization rates shall not change absent a Section 205 or 206 filing before the Commission.

Addendum 27 to ATTACHMENT H-1, Page 18 of 18
NorthWestern Corporation (South Dakota)
Attachment 11, List of Qualifying Facilities

Line	Asset Location	EOY Original Cost	EOY Depreciation Reserve	EOY Net Book Value	BOY Original Cost	BOY Depreciation Reserve	BOY Net Book Value	Average Original Cost 20xx-20xx	Average Depreciation Reserve 20xx-20xx	Average Net Book Value 20xx-20xx	Original Cost in SPP	Depreciation Reserve in SPP	Net Book Value in SPP	Annual Depreciation
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
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55														
56	Grand Total	-	-	-	-	-	-	-	-	-	-	-	-	-
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61														
62														
63														
64														
65														
66														
67														

350.1-Transmission Land
350.2-Trans Land Rights
352.0-Transmission-Structu
353.0-Transmission-Stat Eq
355.0-Tran Elec Poles & Fixtures
356.0-Tran Elec OH Conductors & Dev
357.0-Trans-UG Conduit
358.0-Transmission-UG Conductor & D
397.0-Electric 10yr Comm Equip

Attachment 3

ADIT Worksheet

Order No. 864 Compliance Filing

Populated with excess and deficient ADIT resulting from the TCJA

(also filed in Excel format)

NorthWestern Corporation (South Dakota)

ADDENDUM 27 TO ATTACHMENT H, Page 1 of 7
NorthWestern Corporation (South Dakota)

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Entered Directly From FERC Form No. 1 ("FF1"):

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Prepayments (165)		110.57c footnote	ATT 5 - Cost Support, Ln. 37
2	Preferred Stock Issued (204) - End of Year		112.3c	ATT 8 - Pref Stock, Ln. 2, Col. A
3	Preferred Stock Issued (204) - Beg of Year		112.3d	ATT 8 - Pref Stock, Ln. 1, Col. A
4	Unappropriated Undistrib Subsid Earnings (216.1) - End of Yr		112.12c	ATT 7 - Com Stock, Ln. 2, Col. G
5	Unappropriated Undistrib Subsid Earnings (216.1) - Beg of Yr		112.12d	ATT 7 - Com Stock, Ln. 1, Col. G
6	Accum Other Comp Income (219) - End of Year		112.15c	ATT 7 - Com Stock, Ln. 2, Col. F
7	Accum Other Comp Income (219) - Beginning of Year		112.15d	ATT 7 - Com Stock, Ln. 1, Col. F
8	Total Proprietary Capital - End of Year (Total Company)		112.16c	ATT 7 - Com Stock, Ln. 2, Col. A
9	Total Proprietary Capital - Beginning of Year (Total Company)		112.16d	ATT 7 - Com Stock, Ln. 1, Col. A
10	Bonds (221) - End of Year (Total Company)		112.18c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. B
11	Bonds (221) - Beginning of Year (Total Company)		112.18d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. B
12	(Less) Reacquired Bonds (222) - End of Year		112.19c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. C
13	(Less) Reacquired Bonds (222) - Beginning of Year		112.19d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. C
14	Advances from Assoc Companies (223) - End of Year		112.20c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. A
15	Advances from Assoc Companies (223) - Beginning of Year		112.20d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. A
16	Other Long Term Debt (224) - End of Year		112.21c	ATT 9 - LTD, Pg. 1, Ln. 2, Col. D
17	Other Long Term Debt (224) - Beginning of Year		112.21d	ATT 9 - LTD, Pg. 1, Ln. 1, Col. D
18	Unamortized Premium on Long Term Debt - End of Year (Acct 225)		112.22c	ATT 9 - LTD, Pg. 1, Ln. 5
19	Unamortized Premium on Long Term Debt - Beginning of Year (Acct 225)		112.22d	ATT 9 - LTD, Pg. 1, Ln. 4
20	(Less) Unamortized Disc. on Long-Term Debt (Debit) - End of Yr (Acct 226)		112.23c	ATT 9 - LTD, Pg. 1, Ln. 8
21	(Less) Unamortized Disc. on Long-Term Debt (Debit) - Beg of Yr (Acct 226)		112.23d	ATT 9 - LTD, Pg. 1, Ln. 7
22	Accumulated Provision for Injuries and Damages (228.2)		112.28c footnote	ATT 4 - Non-Escrowed Funds, Ln. 4
23	Elec - Taxes Other than Income Taxes (408.1)		262 footnote	ATT 2 - Other Taxes, Ln. 22
24	Interest on LTD (427)		117.62c	ATT 9 - LTD, Pg. 2, Ln. 1
25	Amort of Debt Disc & Expenses (428)		117.63c	ATT 9 - LTD, Pg. 2, Ln. 2
26	Amort of Loss on Reacquired Debt (428.1)		117.64c	ATT 9 - LTD, Pg. 2, Ln. 3
27	(less) Amort of Premium on Debt-Credit (429)		117.65c	ATT 9 - LTD, Pg. 2, Ln. 4
28	(less) Amort of Gain on Reacquired Debt-Credit (429.1)		117.66c	ATT 9 - LTD, Pg. 2, Ln. 5
29	Total Dividends Declared Pref Stock (437)		118.29c	ATT 8 - Preferred Stock, Ln. 4, Col. G
30	Electric - Amortization of Other Utility Plant		200.21c footnote	Appendix A - Ln. 8
31	Total Intangible Plant - Average of BOY/EOY Balances		205.5b and 5g average footnote	Appendix A - Ln. 22
32	Total Electric Plant in Service - Average of BOY/EOY Balances		207.87b and 87g average footnote	Appendix A - Ln. 6
33	Trn - Total Transmission Plant - Average of BOY/EOY Balances		207.55b and 55g average footnote	ATT 5 - Cost Support, Ln. 1a
34	Transmission Materials & Supplies		227.8.c footnote	Appendix A - Ln. 41
35	Stores Expense Undistributed (Account 163)		227.15.c footnote	Appendix A - Ln. 38
36	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
37	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
38	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
39	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
40	Interest on Debt to Assoc. Companies (430)		117.67c	ATT 9 - LTD, Pg. 2, Ln. 5a
41	Gen - Total General Plant - Average of BOY/EOY Balances		207.84b and 84g average	Appendix A - Ln. 21
42	Transmission Accum. Depreciation - Average of BOY/EOY Balances		219.25c average footnote	Line not used
43	General Accum. Depreciation - Average of BOY/EOY Balances		219.27c average footnote	Appendix A - Ln. 29
44	Total Accum Depr Utility Plant - Average of BOY/EOY Balances		219.28.c average footnote	Appendix A - Ln. 7
45	Amortized Investment Tax Credit		266.8f	ATT 5 - Cost Support, Ln. 103
46	Trn Oper Transmission of Elec by Others		321.96b footnote	ATT 5 - Cost Support, Ln. 50
47	Total Transmission Expenses		321.112b footnote	ATT 5 - Cost Support, Ln. 49
48	A&G Oper Regulatory Commission Expenses		323.189b footnote	Appendix A - Ln. 58 & ATT - 5, Ln. 63
49	A&G Oper General Advertising Expenses		323.191b footnote	Appendix A - Ln. 59
50	Total Admin & General Expenses		323.197b footnote	Appendix A - Ln. 54
51	Depreciation Exp (403) - Intangible Plant		336.1b footnote	Appendix A - Ln. 69
52	Depr Exp Asset Retire (403.1) - Intangible Plant		336.1c footnote	Appendix A - Ln. 69
53	Amort Lim Term (404) - Intangible Plant		336.1d footnote	Appendix A - Ln. 69
54	Amort of Other Intangible Electric Plant (405)		336.1e footnote	Appendix A - Ln. 69
55	Depreciation Exp (403) - Transmission Plant		336.7b footnote	Line not used
56	Depr Exp Asset Retire (403.1) - Transmission Plant		336.7c footnote	Not used
57	Amort Lim Term (404) - Transmission Plant		336.7d footnote	Not used
58	Depreciation Exp (403) - General Plant		336.9b footnote	Appendix A - Ln. 68
59	Depr Exp Asset Retire (403.1) - General Plant		336.9c footnote	Appendix A - Ln. 68
60	Amort Lim Term (404)- General Plant		336.9d footnote	Appendix A - Ln. 68
61	Tot Elec O & M Transmission Direct Payroll		354.21b footnote	Appendix A - Ln. 1
62	Tot Elec O & M Admin & General Direct Payroll		354.27b footnote	Appendix A - Ln. 3
63	Total Elec O & M Direct Payroll		354.28b footnote	Appendix A - Ln. 2
64	Transmission Towers and Fixtures - Average of BOY/EOY Balances		206.49.b average from footnote	Appendix A - Ln. 16
65	Transmission Poles And Fixtures - Average of BOY/EOY Balances		206.50b and 50g average from footnote	Appendix A - Ln. 16
66	Distribution Poles, Towers, and Fixtures - Average of BOY/EOY Balances		206.61b and 61g average from footnote	Appendix A - Ln. 15
67	Rent from Electric Property		300.19.b footnote	ATT 3 - Revenue Credits, Ln. 1
68	SD Property Taxes		263.23i footnote	ATT 2 - Other Taxes, Ln. 1
69	ND Property Taxes		263.37i footnote	ATT 2 - Other Taxes, Ln. 1
70	IA Property Taxes		263.1.12i footnote	ATT 2 - Other Taxes, Ln. 1
71	Coal Conversion		263.1.18i footnote	ATT 2 - Other Taxes, Ln. 16
72	Gross Revenue		263.1.24i footnote	ATT 2 - Other Taxes, Ln. 17
73	Delaware Franchise		263.1.31i footnote	ATT 2 - Other Taxes, Ln. 15
74	Vehicle Tax		263.5i footnote	ATT 2 - Other Taxes, Ln. 3
75	Payroll Tax - FICA		263.7i footnote	ATT 2 - Other Taxes, Ln. 8
76	Payroll Tax - Medicare		263.14i footnote	ATT 2 - Other Taxes, Ln. 8
77	Payroll Tax - FUT		263.25i footnote	ATT 2 - Other Taxes, Ln. 9
78	Payroll Tax - FUT-SD		263.32i footnote	ATT 2 - Other Taxes, Ln. 10

ADDENDUM 27 TO ATTACHMENT H, Page 2 of 7
NorthWestern Corporation (South Dakota)

Formula Rate Template Inputs
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
2	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
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4	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
5	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
6	Line left intentionally blank		Line left intentionally blank	Line left intentionally blank
7	Specific FERC 909 Ad costs		320.169b footnotes	ATT 5 - Cost Support, Ln. 64
8	EPRI Annual Membership Dues		Company Records	Line not used
9	Plant Held for Future Use (Account 105) - Total		FF1, 214.47.d	Appendix A - Ln. 26
10	Plant Held for Future Use (Account 105) - Non-Transmission		FF1, 214.47.d	Appendix A - Ln. 26
11	Transmission Related Regulatory Expenses		FF1, 350.8.d	ATT - 5, Ln. 63
12	Plant Held for Future Use (Non-Land) - Transmission Only		Company Records	Appendix A - Ln. 26
13	Average BOY/EOY Transmission Gross Plant under SPP tariff		Company Property Records, From ATT 11, Col L L56	Appendix A - Ln. 20
14	Average BOY/EOY Transmission Accum Depreciation on assets under SPP tariff		Company Property Records, From ATT 11, Col M, L56	Appendix A - Ln. 28
15	Revenues from Directly Assigned Transmission Facilities (ATT 3, Note 2)		ATT 5 - Cost Support, Ln. 117	
16	Charges billed to Transmission Owner for system integration and transmission costs paid to others that benefit transmission customers and are recorded in Account 565.		Verify amount annually	
17	Line left intentionally blank.		Line left intentionally blank.	
18	Other Electric Revenues - Transmission for Others (Schedules 7 & 8)		330.18 Row 5 Col. n (Acct 456.1). To: ATT-3, Line 4. Also see ATT 3, Notes 1 & 4	
19	Net revenues associated with Transmission Service Requests, Sponsored Upgrades, and Generation Interconnections for which the load is not included in the divisor.		Need to verify during each annual update if there are any such TSR revenues (including TSR revenue from SPP customers not in zone) for load that is NOT included in the UMZ divisor.	
20	Pre-OATT grandfathered Non-Firm Point to Point Service bundled demand revenues for which the load is not included in the divisor received by Transmission Owner and for which the revenues are divided between production and transmission functions.		This represents "Point-To-Point" demand revenue margins derived from any "grandfathered" agreements. The non-RQ "Demand Revenues" found in FF1, Pg. 311, Col. h (and page 311 extensions) for these customers should be reduced by the sum of the Demand Charges (costs) found in FF1, Pg. 327, col. j (and page 327 extensions) for these customers.	
21	Annual Depreciation Expense for Transmission Assets under SPP tariff		Company Property Records From ATT 11, Col O, L56	Appendix A - Ln. 67
22	Average BOY/EOY Gross Transmission Pole/Structures Investment (Accts 354+355) under SPP tariff		Company Property Records, From ATT 11, Col L L62	Appendix A - Ln. 17
23	Unamortized Debt Expense (Acct 181) - Beginning of Year		111.69d	ATT-9 - LTD, Pg. 1, Ln. 10
24	Unamortized Debt Expense (Acct 181) - End of Year		111.69c	ATT-9 - LTD, Pg. 1, Ln. 11
25	Unamortized Loss on Reacquired Debt - Beginning of Year (Acct 189)		111.81d	ATT-9 - LTD, Pg. 1, Ln. 13
26	Unamortized Loss on Reacquired Debt - End of Year (Acct 189)		111.81c	ATT-9 - LTD, Pg. 1, Ln. 14
27	Unamortized Gain on Reacquired Debt - Beginning of Yr (Acct 257)		113.61d	ATT-9 - LTD, Pg. 1, Ln. 16
28	Unamortized Gain on Reacquired Debt - End of Yr (Acct 257)		113.61c	ATT-9 - LTD, Pg. 1, Ln. 17

The Worksheets listed below require Input of Data directly into the Worksheets themselves:

Line	Sheet	Description/Source
29	Line left intentionally blank	Line left intentionally blank
30	ATT 5 - Cost Support	From company records

ADDENDUM 27 TO ATTACHMENT H, Page 3 of 7
NorthWestern Corporation (South Dakota)

TAX INFORMATION**Data Entered Directly From FERC Form No. 1 ("FF1"):**

Line No	Account/Description/Classification	Inputs From 20xx FERC Form 1	FF1 Page Location	Template Sheet of the Link
1	Total (Acct 190) - Beginning Balance		234.2b footnote, Ln. 22, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (A)
2	Total (Acct 190) - Ending Balance		234.2b footnote, Ln. 22, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 16, Column (B)
3	Regulatory Assets / Liabilities - Beginning Balance		234.2b footnote, Ln. 1, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (A)
4	Regulatory Assets / Liabilities - Ending Balance		234.2b footnote, Ln. 1, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 1, Column (B)
5	Unbilled Revenue - Beginning Balance		234.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (A)
6	Unbilled Revenue - Ending Balance		234.2b footnote, Ln. 2, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 2, Column (B)
7	Compensation Accruals - Beginning Balance		234.2b footnote, Ln. 3, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (A)
8	Compensation Accruals - Ending Balance		234.2b footnote, Ln. 3, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 3, Column (B)
9	Reserves & Accruals - Beginning Balance		234.2b footnote, Ln. 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (A)
10	Reserves & Accruals - Ending Balance		234.2b footnote, Ln. 4, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 4, Column (B)
11	Pension / Post Retirement Benefits - Beginning Balance		234.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (A)
12	Pension / Post Retirement Benefits - Ending Balance		234.2b footnote, Ln. 5, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 5, Column (B)
13	Environmental Liability - Beginning Balance		234.2b footnote, Ln. 6, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (A)
14	Environmental Liability - Ending Balance		234.2b footnote, Ln. 6, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 6, Column (B)
15	Interest Rate Hedge - Beginning Balance		234.2b footnote, Ln. 7, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (A)
16	Interest Rate Hedge - Ending Balance		234.2b footnote, Ln. 7, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 7, Column (B)
17	Customer Advances - Beginning Balance		234.2b footnote, Ln. 8, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (A)
18	Customer Advances - Ending Balance		234.2b footnote, Ln. 8, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 8, Column (B)
19	Net Operating Loss - Beginning Balance		234.2b footnote, Ln. 9, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (A)
20	Net Operating Loss - Ending Balance		234.2b footnote, Ln. 9, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 9, Column (B)
21	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		234.2b footnote, Ln. 20 & 21, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (A)
22	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		234.2b footnote, Ln. 20 & 21, column (c)	ATT 1 - ADIT, Pg. 1, Ln. 10, Column (B)
23	Total (Acct 281) - Ending Balance		Line not used	Line not used
24	Total (Acct 281) - Beginning Balance		Line not used	Line not used
25	Total (Acct 282) - Beginning Balance		274.2b footnote, Ln. 5, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (A)
26	Total (Acct 282) - Ending Balance		274.2b footnote, Ln. 5, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 28, Column (B)
27	Electric (Accel Depr & Amort.) - Beginning Balance		274.2b footnote, Ln. 2, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (A)
28	Electric (Accel Depr & Amort.) - Ending Balance		274.2b footnote, Ln. 2, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 21, Column (B)
29	Gas (Non-jurisdictional) - Beginning Balance		274.2b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (A)
30	Gas (Non-jurisdictional) - Ending Balance		274.2b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 22, Column (B)
31	Total (Acct 283) - Beginning Balance		276.3b footnote, Ln. 31, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (A)
32	Total (Acct 283) - Ending Balance		276.3b footnote, Ln. 31, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 41, Column (B)
33	Regulatory Assets - Beginning Balance		276.3b footnote, Ln. 3 & 4, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (A)
34	Regulatory Assets - Ending Balance		276.3b footnote, Ln. 3 & 4, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 33, Column (B)
35	Excess Tax Depreciation - Beginning Balance		276.3b footnote, Ln. 10, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (A)
36	Excess Tax Depreciation - Ending Balance		276.3b footnote, Ln. 10, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 34, Column (B)
37	Non-jurisdictional (SD Gas, NE Gas) - Beginning Balance		276.3b footnote, Ln. 27 and 29, column (b)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (A)
38	Non-jurisdictional (SD Gas, NE Gas) - Ending Balance		276.3b footnote, Ln. 27 and 29, column (k)	ATT 1 - ADIT, Pg. 1, Ln. 35, Column (B)
39	Net Operating Loss - Protected	10,650,096	XXX.XXabc footnote, Ln. 138, column (b)	ATT 1.5.1b, Pg. 1, Ln. 1, Column (A)
40	Non-jurisdictional (SD Gas, NE Gas) - Protected	(1,351,670)	XXX.XXabc footnote, Ln. 151 and 152, column (b)	ATT 1.5.1b, Pg. 1, Ln. 2, Column (A)
41	Regulatory Assets / Liabilities - Unprotected	0	XXX.XXabc footnote, Ln. 129, column (c)	ATT 1.5.1b, Pg. 1, Ln. 12, Column (A)
42	Unbilled Revenue - Unprotected	2,058,649	XXX.XXabc footnote, Ln. 130, column (c)	ATT 1.5.1b, Pg. 1, Ln. 13, Column (A)
43	Compensation Accruals - Unprotected	7,771,882	XXX.XXabc footnote, Ln. 131, column (c)	ATT 1.5.1b, Pg. 1, Ln. 14, Column (A)
44	Reserves & Accruals - Unprotected	532,416	XXX.XXabc footnote, Ln. 132, column (c)	ATT 1.5.1b, Pg. 1, Ln. 15, Column (A)
45	Pension / Post Retirement Benefits - Unprotected	(347,840)	XXX.XXabc footnote, Ln. 133, column (c)	ATT 1.5.1b, Pg. 1, Ln. 16, Column (A)
46	Environmental Liability - Unprotected	4,266,853	XXX.XXabc footnote, Ln. 134, column (c)	ATT 1.5.1b, Pg. 1, Ln. 17, Column (A)
47	Interest Rate Hedge - Unprotected	0	XXX.XXabc footnote, Ln. 135, column (c)	ATT 1.5.1b, Pg. 1, Ln. 18, Column (A)
48	Customer Advances - Unprotected	0	XXX.XXabc footnote, Ln. 136, column (c)	ATT 1.5.1b, Pg. 1, Ln. 19, Column (A)
49	Net Operating Loss - Unprotected	0	XXX.XXabc footnote, Ln. 137, column (c)	ATT 1.5.1b, Pg. 1, Ln. 20, Column (A)
50	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	12,139,322	XXX.XXabc footnote, Ln. 151 and 152, column (c)	ATT 1.5.1b, Pg. 1, Ln. 21, Column (A)
51	Excess Tax Depreciation / Other Property (282 - Protected)	(36,438,119)	XXX.XXabc footnote, Ln. 137, column (e)	ATT 1.5.1b, Pg. 1, Ln. 35, Column (A)
52	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)	(15,396,552)	XXX.XXabc footnote, Ln. 151 and 152, column (e)	ATT 1.5.1b, Pg. 1, Ln. 36, Column (A)
53	Excess Tax Depreciation - Normalizing (282)	(30,955,468)	XXX.XXabc footnote, Ln. 137, column (i)	ATT 1.5.1b, Pg. 1, Ln. 47, Column (A)
54	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	(13,266,629)	XXX.XXabc footnote, Ln. 151 and 152, column (i)	ATT 1.5.1b, Pg. 1, Ln. 48, Column (A)
55	Regulatory Assets - Unprotected (283)	(2,305,953)	XXX.XXabc footnote, Ln. 129, column (f)	ATT 1.5.1b, Pg. 1, Ln. 49, Column (A)
56	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	(5,807,404)	XXX.XXabc footnote, Ln. 151 and 152, column (f)	ATT 1.5.1b, Pg. 1, Ln. 50, Column (A)
57	Total Excess (Deficient) ADIT - Account 182.3	14,287,883	XXX.XXabc footnote, Ln. 231, column (d)	ATT 1.5.1b, Pg. 1, Ln. 32, Column (F)
58	Total Excess (Deficient) ADIT - Account 254	(41,668,050)	XXX.XXabc footnote, Ln. 231, column (g) & (i)	ATT 1.5.1b, Pg. 1, Ln. 61, Column (F)
59	Net Operating Loss - Protected	0	232.5f footnote, Ln. 103, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (B)
60	Net Operating Loss - Protected	4,416,242	232.5f footnote, Ln. 148, column (b)	ATT 1.5.1a, Pg. 1, Ln. 1, Column (G)
61	Non-jurisdictional (SD Gas, NE Gas) - Protected	0	232.5f footnote, Ln. 117 and 118, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (B)
62	Non-jurisdictional (SD Gas, NE Gas) - Protected	(176,293)	232.5f footnote, Ln. 162 and 163, column (b)	ATT 1.5.1a, Pg. 1, Ln. 2, Column (G)
63	Regulatory Assets / Liabilities - Unprotected	0	232.5f footnote, Ln. 93, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (B)
64	Regulatory Assets / Liabilities - Unprotected	0	232.5f footnote, Ln. 138, column (c)	ATT 1.5.1a, Pg. 1, Ln. 12, Column (G)
65	Unbilled Revenue - Unprotected	0	232.5f footnote, Ln. 94, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (B)
66	Unbilled Revenue - Unprotected	0	232.5f footnote, Ln. 139, column (c)	ATT 1.5.1a, Pg. 1, Ln. 13, Column (G)
67	Compensation Accruals - Unprotected	0	232.5f footnote, Ln. 95, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (B)
68	Compensation Accruals - Unprotected	0	232.5f footnote, Ln. 140, column (c)	ATT 1.5.1a, Pg. 1, Ln. 14, Column (G)
69	Reserves & Accruals - Unprotected	0	232.5f footnote, Ln. 96, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (B)
70	Reserves & Accruals - Unprotected	0	232.5f footnote, Ln. 141, column (c)	ATT 1.5.1a, Pg. 1, Ln. 15, Column (G)
71	Pension / Post Retirement Benefits - Unprotected	0	232.5f footnote, Ln. 98, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (B)
72	Pension / Post Retirement Benefits - Unprotected	0	232.5f footnote, Ln. 143, column (c)	ATT 1.5.1a, Pg. 1, Ln. 16, Column (G)
73	Environmental Liability - Unprotected	0	232.5f footnote, Ln. 99, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (B)
74	Environmental Liability - Unprotected	0	232.5f footnote, Ln. 144, column (c)	ATT 1.5.1a, Pg. 1, Ln. 17, Column (G)
75	Interest Rate Hedge - Unprotected	0	232.5f footnote, Ln. 100, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (B)
76	Interest Rate Hedge - Unprotected	0	232.5f footnote, Ln. 145, column (c)	ATT 1.5.1a, Pg. 1, Ln. 18, Column (G)
77	Customer Advances - Unprotected	0	232.5f footnote, Ln. 101, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (B)
78	Customer Advances - Unprotected	0	232.5f footnote, Ln. 146, column (c)	ATT 1.5.1a, Pg. 1, Ln. 19, Column (G)
79	Net Operating Loss - Unprotected	0	232.5f footnote, Ln. 103, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (B)
80	Net Operating Loss - Unprotected	0	232.5f footnote, Ln. 148, column (c)	ATT 1.5.1a, Pg. 1, Ln. 20, Column (G)
81	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	0	232.5f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (B)
82	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	1,753,722	232.5f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a, Pg. 1, Ln. 21, Column (G)
83	Excess Depreciation - Electric - Protected	0	278.3f footnote, Ln. 102, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (B)
84	Excess Depreciation - Electric - Protected	(17,739,035)	278.3f footnote, Ln. 147, column (b)	ATT 1.5.1a, Pg. 1, Ln. 35, Column (G)
85	Non-jurisdictional (SD Gas, NE Gas) - Protected	0	278.3f footnote, Ln. 117 and 118, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (B)
86	Non-jurisdictional (SD Gas, NE Gas) - Protected	(1,948,985)	278.3f footnote, Ln. 162 and 163, column (b)	ATT 1.5.1a, Pg. 1, Ln. 36, Column (G)
87	Excess Tax Depreciation - Normalizing (282)	0	278.3f footnote, Ln. 102, column (f)	ATT 1.5.1a, Pg. 1, Ln. 47, Column (B)

ADDENDUM 27 TO ATTACHMENT H, Page 4 of 7
NorthWestern Corporation (South Dakota)

88	Excess Tax Depreciation - Normalizing (282)	(14,860,867)	278.3f footnote, Ln. 147, column (f)	ATT 1.5.1a - Pg. 1, Ln. 47, Column (G)
89	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	0	278.3f footnote, Ln. 117 and 118, column (f)	ATT 1.5.1a - Pg. 1, Ln. 48, Column (B)
90	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	(2,399,761)	278.3f footnote, Ln. 162 and 163, column (f)	ATT 1.5.1a - Pg. 1, Ln. 48, Column (G)
91	Regulatory Assets - Unprotected (283)	0	278.3f footnote, Ln. 93, column (c)	ATT 1.5.1a - Pg. 1, Ln. 49, Column (B)
92	Regulatory Assets - Unprotected (283)	0	278.3f footnote, Ln. 138, column (c)	ATT 1.5.1a - Pg. 1, Ln. 49, Column (G)
93	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	0	278.3f footnote, Ln. 117 and 118, column (c)	ATT 1.5.1a - Pg. 1, Ln. 50, Column (B)
94	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	(237,232)	278.3f footnote, Ln. 162 and 163, column (c)	ATT 1.5.1a - Pg. 1, Ln. 50, Column (G)
95	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	0	232.5f footnote, Ln. 119, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (B)
96	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	5,993,671	232.5f footnote, Ln. 164, column (d)	ATT 1.5.1a - Pg. 1, Ln. 28, Column (G)
97	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	0	278.3f footnote, Ln. 119, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (B)
98	Total Excess (Deficient) ADIT - Account 254 (End of Year)	(37,185,879)	278.3f footnote, Ln. 164, column (d) and (f)	ATT 1.5.1a - Pg. 1, Ln. 57, Column (G)
99	182.3 Gross-up	0	232.5f footnote, Ln. 120, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (B)
100	182.3 Gross-up	0	232.5f footnote, Ln. 165, column (d)	ATT 1.5 - Pg. 1, Ln. 19, Column (G)
101	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	0	232.5f footnote, Ln. 121, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (B)
102	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	0	232.5f footnote, Ln. 166, column (d)	ATT 1.5 - Pg. 1, Ln. 21, Column (G)
103	254 Gross-up	0	278.3f footnote, Ln. 120, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (B)
104	254 Gross-up	0	278.3f footnote, Ln. 165, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 43, Column (G)
105	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	0	278.3f footnote, Ln. 121, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (B)
106	Total Excess (Deficient) ADIT - Account 254 (End of Year)	0	278.3f footnote, Ln. 166, column (d) and (f)	ATT 1.5 - Pg. 1, Ln. 45, Column (G)
107	Elec - Amortized Deficient Deferred Taxes (410.1)	0	114.55c footnote, Ln. 8, column (d)	ATT 1.6.1a - Pg.1, Ln. 28, Column (A)
108	Elec - Amortized Excess Deferred Taxes (411.1)	0	114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6.1a - Pg.1, Ln. 56, Column (A)
109	Elec - Amortized Deficient Deferred Taxes (410.1)	0	114.55c footnote, Ln. 8, column (d)	ATT 1.6 - Pg. 1, Ln. 19, Column (A)
110	Elec - Amortized Excess Deferred Taxes (411.1)	0	114.55c footnote, Ln. 8, column (g) and (i)	ATT 1.6 - Pg. 1, Ln. 41, Column (A)
111	Net Operating Loss - Protected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 1, Column (A)
112	Non-jurisdictional (SD Gas, NE Gas) - Protected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 2, Column (A)
113	Regulatory Assets / Liabilities - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 12, Column (A)
114	Unbilled Revenue - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 13, Column (A)
115	Compensation Accruals - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 14, Column (A)
116	Reserves & Accruals - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 15, Column (A)
117	Pension / Post Retirement Benefits - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 16, Column (A)
118	Environmental Liability - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 17, Column (A)
119	Interest Rate Hedge - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 18, Column (A)
120	Customer Advances - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 19, Column (A)
121	Net Operating Loss - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 20, Column (A)
122	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 21, Column (A)
123	Excess Tax Depreciation / Other Property (282 - Protected)	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 35, Column (A)
124	Non-jurisdictional (SD Gas, NE Gas) - (282 - Protected)	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 36, Column (A)
125	Excess Tax Depreciation - Normalizing (282)	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 47, Column (A)
126	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 48, Column (A)
127	Regulatory Assets - Unprotected (283)	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 49, Column (A)
128	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 50, Column (A)
129	Total Excess (Deficient) ADIT - Account 182.3	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 32, Column (F)
130	Total Excess (Deficient) ADIT - Account 254	0	to be determined	ATT 1.5.2b - Pg. 1, Ln. 61, Column (F)
131	Net Operating Loss - Protected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 1, Column (B)
132	Net Operating Loss - Protected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 1, Column (G)
133	Non-jurisdictional (SD Gas, NE Gas) - Protected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 2, Column (B)
134	Non-jurisdictional (SD Gas, NE Gas) - Protected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 2, Column (G)
135	Regulatory Assets / Liabilities - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 12, Column (B)
136	Regulatory Assets / Liabilities - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 12, Column (G)
137	Unbilled Revenue - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 13, Column (B)
138	Unbilled Revenue - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 13, Column (G)
139	Compensation Accruals - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 14, Column (B)
140	Compensation Accruals - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 14, Column (G)
141	Reserves & Accruals - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 15, Column (B)
142	Reserves & Accruals - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 15, Column (G)
143	Pension / Post Retirement Benefits - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 16, Column (B)
144	Pension / Post Retirement Benefits - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 16, Column (G)
145	Environmental Liability - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 17, Column (B)
146	Environmental Liability - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 17, Column (G)
147	Interest Rate Hedge - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 18, Column (B)
148	Interest Rate Hedge - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 18, Column (G)
149	Customer Advances - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 19, Column (B)
150	Customer Advances - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 19, Column (G)
151	Net Operating Loss - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 20, Column (B)
152	Net Operating Loss - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 20, Column (G)
153	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 21, Column (B)
154	Non-jurisdictional (SD Gas, NE Gas) - Unprotected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 21, Column (G)
155	Excess Depreciation - Electric - Protected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 35, Column (B)
156	Excess Depreciation - Electric - Protected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 35, Column (G)
157	Non-jurisdictional (SD Gas, NE Gas) - Protected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 36, Column (B)
158	Non-jurisdictional (SD Gas, NE Gas) - Protected	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 36, Column (G)
159	Excess Tax Depreciation - Normalizing (282)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 47, Column (B)
160	Excess Tax Depreciation - Normalizing (282)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 47, Column (G)
161	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 48, Column (B)
162	Non-jurisdictional (SD Gas, NE Gas) - Normalizing (282)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 48, Column (G)
163	Regulatory Assets - Unprotected (283)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 49, Column (B)
164	Regulatory Assets - Unprotected (283)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 49, Column (G)
165	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 50, Column (B)
166	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 50, Column (G)
167	Total Excess (Deficient) ADIT - Account 182.3 (Beg of Year)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (B)
168	Total Excess (Deficient) ADIT - Account 182.3 (End of Year)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 28, Column (G)
169	Total Excess (Deficient) ADIT - Account 254 (Beg of Year)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (B)
170	Total Excess (Deficient) ADIT - Account 254 (End of Year)	0	to be determined	ATT 1.5.2a - Pg. 1, Ln. 57, Column (G)
171	Elec - Amortized Deficient Deferred Taxes (410.1)	0	to be determined	ATT 1.6.2a - Pg.1, Ln. 28, Column (A)
172	Elec - Amortized Excess Deferred Taxes (411.1)	0	to be determined	ATT 1.6.2a - Pg.1, Ln. 56, Column (A)
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NorthWestern Corporation (South Dakota)

Data Input from Company Records and/or Verification Required (Manual Input)

Line No	Account/Description/Classification	Inputs From End of Year	Source of Data	Template Sheet of the Link
1	Federal Income Tax Rate - Current rate		From Tax Department	Appendix A - Ln. 98
2	State Income Tax Rate		From Tax Department	Appendix A - Ln. 99
3	Percent of Federal Tax Eligible for Deduction by South Dakota		From Tax Department	Appendix A - Ln. 100
4	State Income Tax Rate		From Tax Department	Line not used
5	State Income Tax Rate		From Tax Department	Line not used
6	State Income Tax Rate		From Tax Department	Line not used
7	Federal Income Tax Rate - Prior to TCJA	35.00%	From Tax Department	ATT - 1.5.1b
8	Federal Income Tax Rate - After TCJA	21.00%	From Tax Department	ATT - 1.5.1b
9	State Income Tax Rate - Prior to TCJA	0.00%	From Tax Department	ATT - 1.5.1b
10	State Income Tax Rate - After TCJA	0.00%	From Tax Department	ATT - 1.5.1b
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ADDENDUM 27 TO ATTACHMENT H, Page 6 of 7
NorthWestern Corporation (South Dakota)

Attachment 1.5.1a - RATE BASE ADJUSTMENT MECHANISM - TCJA
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Line	Account	Identification	(A) Excess/(Deficient) ADIT from Current Year Rate Change	(B) Excess/(Deficient) ADIT from Previous Rate Changes	(C) Excess/(Deficient) ADIT before Amortization	(D) Amortization Expense	(E) Adjustments (Note 2a)	(F) Adjustments (Note 2b)	(G) Excess/(Deficient) ADIT End of Year	(H) Average Excess/(Deficient) ADIT ((Col B + Col D)/2)	(I) 100% Non- Transmission Related	(J) 100% Transmission Related	(K) Plant Related	(L) Labor Related	(M) Total Added to Ratebase	(N) Description
1	182.3	Net Operating Loss	4,260,038	-	4,260,038	138,138	(294,342)	-	4,416,242	2,208,121	-	-	2,208,121	-	-	
2	182.3	Non-jurisdictional (SD Gas, NE Gas)	(540,668)	-	(540,668)	(5,514)	(338,861)	-	(176,293)	(88,147)	(88,147)	-	-	-	-	
3			-	-	-	-	-	-	-	-	-	-	-	-	-	
4			-	-	-	-	-	-	-	-	-	-	-	-	-	
5			-	-	-	-	-	-	-	-	-	-	-	-	-	
6			-	-	-	-	-	-	-	-	-	-	-	-	-	
7		Total	3,719,370	-	3,719,370	132,624	(653,203)	-	4,239,949	2,119,975	(88,147)	-	2,208,121	-	-	
8		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E									0.00%	100.00%	6.86%	3.57%		
9		Total Protected Transmission Account 182.3									-	-	151,426	-	151,426	
10																
11																
12	182.3	Regulatory Assets / Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	182.3	Unbilled Revenue	823,460	-	823,460	-	-	823,460	-	-	-	-	-	-	-	
14	182.3	Commercation Accruals	3,108,753	-	3,108,753	(0)	-	3,108,753	-	-	-	-	-	-	-	
15	182.3	Reserves & Accruals	212,966	-	212,966	0	(19,083)	232,049	-	-	-	-	-	-	-	
16	182.3	Pension / Postretirement Benefits	(139,136)	-	(139,136)	-	96,354	(235,490)	-	-	-	-	-	-	-	
17	182.3	Environmental Liability	1,706,741	-	1,706,741	0	-	1,706,741	-	-	-	-	-	-	-	
18	182.3	Interest Rate Hedge	-	-	-	-	-	-	-	-	-	-	-	-	-	
19	182.3	Customer Advances	-	-	-	-	-	-	-	-	-	-	-	-	-	
20	182.3	Net Operating Loss	-	-	-	-	-	-	-	-	-	-	-	-	-	
21	182.3	Non-jurisdictional (SD Gas, NE Gas)	4,855,729	-	4,855,729	(0)	77,754	3,024,253	1,753,722	876,861	876,861	-	-	-	-	
22			-	-	-	-	-	-	-	-	-	-	-	-	-	
23			-	-	-	-	-	-	-	-	-	-	-	-	-	
24			-	-	-	-	-	-	-	-	-	-	-	-	-	
25			-	-	-	-	-	-	-	-	-	-	-	-	-	
26		Total	10,568,513	-	10,568,513	(0)	155,025	8,659,766	1,753,722	876,861	876,861	-	-	-	-	
27		Total Account 182.3							5,993,671	2,996,836	-	-	-	-	-	
28		Conform - (FF1, pg. 232.5f footnote, ln. 119 & 164, col. (d))														
29		(From Imatts. Line 95 & 96)														
30		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E									0.00%	100.00%	6.86%	3.57%		
31		Total Unprotected Transmission Account 182.3									-	-	-	-	-	
32		Total Transmission Excess ADIT Account 182.3 (Ln. 9 + Ln. 30)														
33																
34																
35	254.0	Accel Depr & Amort. - Protected	(14,575,248)	-	(14,575,248)	(1,037,146)	4,200,933	(17,739,035)	(8,869,518)	(8,869,518)	(974,493)	-	(8,869,518)	-	-	
36	254.0	Non-jurisdictional (SD Gas, NE Gas) - Protected	(6,158,621)	-	(6,158,621)	(282,173)	(3,927,463)	(1,948,985)	(974,493)	(974,493)	(974,493)	-	(8,869,518)	-	-	
37			-	-	-	-	-	-	-	-	-	-	-	-	-	
38			-	-	-	-	-	-	-	-	-	-	-	-	-	
39			-	-	-	-	-	-	-	-	-	-	-	-	-	
40			-	-	-	-	-	-	-	-	-	-	-	-	-	
41		Total	(20,733,868)	-	(20,733,868)	(1,319,319)	273,471	(19,688,020)	(9,844,010)	(9,844,010)	(974,493)	-	(8,869,518)	-	-	
42		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E									0.00%	100.00%	6.86%	3.57%		
43		Total Protected Transmission Account 254									-	-	(608,245)	-	(608,245)	
44																
45																
46	254.0	Accel Depr & Amort. - Unprotected (282)	(12,382,187)	-	(12,382,187)	(464,843)	2,943,523	(14,860,867)	(7,430,434)	(7,430,434)	(1,199,881)	-	(7,430,434)	-	-	
47	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	(5,306,652)	-	(5,306,652)	(75,064)	(2,831,827)	(2,399,761)	(1,199,881)	(1,199,881)	(1,199,881)	-	(7,430,434)	-	-	
48	254.0	Regulatory Assets - Unprotected (283)	(922,381)	-	(922,381)	(0)	-	(922,381)	-	-	-	-	-	-	-	
49	254.0	Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	(2,322,962)	-	(2,322,962)	0	-	(2,085,730)	(237,232)	(118,616)	(118,616)	-	-	-	-	
50			-	-	-	-	-	-	-	-	-	-	-	-	-	
51			-	-	-	-	-	-	-	-	-	-	-	-	-	
52			-	-	-	-	-	-	-	-	-	-	-	-	-	
53			-	-	-	-	-	-	-	-	-	-	-	-	-	
54			-	-	-	-	-	-	-	-	-	-	-	-	-	
55		Total	(20,934,182)	-	(20,934,182)	(539,907)	111,696	(3,008,111)	(17,497,860)	(8,748,930)	(1,318,497)	-	(7,430,434)	-	-	
56		Total Account 254	(41,668,050)	-	(41,668,050)				(37,185,879)	(18,592,940)						
57		Conform - (FF1, pg. 278.5f footnote, ln. 119 & 164, col. (d))														
58		& (ff) (From Imatts. Line 97 & 98)														
59		Allocator IEX-col. B, DIR-col. C, GP-col. D, SW-col. E									0.00%	100.00%	6.86%	3.57%		
60		Total Unprotected Transmission Account 254									-	-	(509,557)	-	(509,557)	
61		Total Transmission Excess ADIT Account 254 (Ln. 43 + Ln. 58)														
62																
63		Note 1 - Comments / Descriptions of additional information as needed														
64																
65		Note 2a - 2017 provision to tax return adjustments														
66																
67		Note 2b - Write offs due to settlement with SDPUC														
68																
69		Note 3 - Future use														
70																
71		Note 4 - Future use														

ADDENDUM 27 TO ATTACHMENT H, Page 7 of 7
NorthWestern Corporation (South Dakota)

Attachment 1.5.1b - REMEASUREMENT OF EDIT
(For Rate Year Beginning April 1, 20xx, Based on December 31, 20xx Data)

Description of changes in tax law

Note 1a - The Tax Cuts and Jobs Act (Public Law No. 115-97) was enacted on December 22, 2017. The TCJA reduced the federal corporate income tax rate from 35 percent to 21 percent, effective January 1, 2018. The composite tax rates used for the remeasurement of ADIT balances are:

	Historical	New
Federal income tax rate	35%	21%
State income tax rate	0%	0%
Federal benefit for deductibility of state income tax	0%	0%
State benefit for deductibility of federal income tax	0%	0%
Composite federal/state income tax rate	35.00%	21.00%
Tax gross-up factor	0.53846	0.26582

Remeasurement of ADIT, subsequent adjustments other than amortization, allocation to transmission formula rate and tax gross-up

		(A)	(B)	(C)	(D)	(E)	(F)	(G)
		ADIT Balance before	ADIT Balance After	Excess/(Deficient)	Adjustments	Adjustments	Excess/(Deficient)	
		Rate Change	Rate Change	Change before	(Note 2a)	(Note 2b)	ADIT from Year Rate	
			(Col A / E13 x F13)	Adjustments			Change after	Description
Line	Account Identification						Adjustments	
1	190 Net Operating Loss	10,650,096	6,390,058	4,260,038			4,260,038	
2	190 Non-jurisdictional (SD Gas, NE Gas)	(1,351,670)	(811,002)	(540,668)			(540,668)	
3			-	-			-	
4			-	-			-	
5			-	-			-	
6								
7	Subtotal Account 182.3 - Protected	9,298,426	5,579,056	3,719,370	-	-	3,719,370	To 1.5.1a - TCJA RBAM
8	Allocator (See Note 3)							
9	Total Protected Transmission Account 182.3							
10								
11								
12	190 Regulatory Assets / Liabilities	-	-	-			-	
13	190 Unbilled Revenue	2,058,649	1,235,189	823,460			823,460	
14	190 Compensation Accruals	7,771,882	4,663,129	3,108,753			3,108,753	
15	190 Reserves & Accruals	532,416	319,450	212,966			212,966	
16	190 Pension / Postretirement Benefits	(347,840)	(208,704)	(139,136)			(139,136)	
17	190 Environmental Liability	4,266,853	2,560,112	1,706,741			1,706,741	
18	190 Interest Rate Hedge	-	-	-			-	
19	190 Customer Advances	-	-	-			-	
20	190 Net Operating Loss	-	-	-			-	
21	190 Non-jurisdictional (SD Gas, NE Gas)	12,139,322	7,283,593	4,855,729			4,855,729	
22			-	-			-	
23			-	-			-	
24			-	-			-	
25								
26	Subtotal Account 182.3 - Unprotected	26,421,282	15,852,769	10,568,513	-	-	10,568,513	To 1.5.1a - TCJA RBAM
27	Allocator (See Note 3)							
28	Total Unprotected Transmission Account 182.3							
29	Total Excess/Deficient Transmission-related Account 182.3							
30	Total Excess ADIT Account 182.3 (Ln.7 + Ln 26)			14,287,883	-	-	14,287,883	
31								
32	Conform - IFF1, pg. XXX, ln. XX, col. abc footnote(From Inputs, Line 57)						14,287,883	
33								
34								
35	282 Accel Depr & Amort. - Protected	(36,438,119)	(21,862,871)	(14,575,248)			(14,575,248)	
36	282 Non-jurisdictional (SD Gas, NE Gas) - Protected	(15,396,552)	(9,237,931)	(6,158,621)			(6,158,621)	
37			-	-			-	
38			-	-			-	
39			-	-			-	
40								
41	Subtotal Account 254 - Protected	(51,834,671)	(31,100,803)	(20,733,868)	-	-	(20,733,868)	To 1.5.1a - TCJA RBAM
42	Allocator (See Note 3)							
43	Total Protected Transmission Account 254							
44								
45								
46								
47	282 Accel Depr & Amort. - Unprotected (282)	(30,955,468)	(18,573,281)	(12,382,187)			(12,382,187)	
48	282 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (282)	(13,266,629)	(7,959,977)	(5,306,652)			(5,306,652)	
49	283 Regulatory Assets - Unprotected (283)	(2,305,953)	(1,383,572)	(922,381)			(922,381)	
50	283 Non-jurisdictional (SD Gas, NE Gas) - Unprotected (283)	(5,807,404)	(3,484,442)	(2,322,962)			(2,322,962)	
51			-	-			-	
52			-	-			-	
53			-	-			-	
54			-	-			-	
55	Subtotal Account 254 - Unprotected	(52,335,454)	(31,401,272)	(20,934,182)	-	-	(20,934,182)	To 1.5.1a - TCJA RBAM
56	Allocator (See Note 3)							
57	Subtotal Excess/Deficient Transmission-related Account 254 - Unprotected							
58	Total Excess/Deficient Transmission-related Account 254							
59	Total Excess ADIT Account 254 (Ln. 41 + Ln 55)			(41,668,050)	-	-	(41,668,050)	
60								
61	Conform - IFF1, pg. XXX, ln. XX, col. abc footnote(From Inouts, Line 58)						(41,668,050)	
62								
63								
64								
65	Note 2a - Adjustments as needed							
66								
67	Note 2b - Adjustments as needed							
68								
69	Note 3 - Future use							
70								
71	Note 4 - Future use							