Docket No. EL23-Rule 20:10:13:93 Statement K Schedule K-5 Page 1 of 1

MONTANA-DAKOTA UTILITIES CO. ALLOWANCE FOR CURRENT STATE INCOME TAXES CALCULATED AT CONSOLIDATED TAX RATE FOR THE TWELVE MONTHS ENDING DECEMBER 31, 2022

This schedule is not applicable since Montana-Dakota Utilities Co. is not claiming an allowance for state income taxes in the cost of service.