

Rider CSP – Community Solar Program

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Availability:

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This program is available to any Customer taking service under one of Company’s standard electric rate schedules who chooses to offset their electric bills through a Subscription to the Company’s Alliant Energy Community Solar Program (Program) per the terms of the Community Solar Program Contract (Contract) with the Company (the Subscription), provided that the following requirements are met:

1. No single Subscriber may have more than a sixty (60) percent interest in each individually metered solar photovoltaic generating facility (Solar Facilities); and
2. Twenty-five (25) percent of the first mega-watt (MW) of each Solar Facility will be reserved for residential Customers. In two MW facilities, an additional ten (10) percent of the second MW in that Solar Facility will be reserved for residential Customers if the initial twenty-five (25) percent is sold out before the start of commercial operation. In three MW facilities, an additional ten (10) percent of the third MW in that Solar Facility will be reserved for residential Customers if the initial twenty-five (25) percent and subsequent ten (10) percent are sold out before the start of commercial operation.

If after six months of a Solar Facility becoming operational, the reserved residential portion of the total Subscription blocks for that Solar Facility has not been fully subscribed up to the minimum as stated in #2 above, any remaining unsubscribed residential blocks for that Solar Facility will become eligible to non-residential customers.

Subscription Size:

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A Subscription shall mean a proportionate interest in the beneficial use of the electricity generated through the Program. The Program may consist of one or more Solar Facilities built specifically for the Program. Subscriptions must be elected in blocks of 250 watts. The maximum number of subscription blocks allowable per Customer is the nearest 250 watt increment that meets their annual average usage at the premise of each Subscriber. The Customer’s most recent twelve months of electric energy consumption will determine the Subscriber’s average annual usage. If this amount is not representative of predicted usage, or if this data is not available, the Company will use a reasonable estimate of the Customer’s projected usage to determine the maximum Subscription amount for that Customer. Additional blocks beyond annual usage may be purchased and donated to the Community Solar account within the Company’s Hometown Care Energy Fund.

Program Subscription Limit:

N

Subscriptions may be offered for one or more Solar Facilities. Subscription applications will be processed on a first come, first served, basis. The Company cannot guarantee customers will be able to subscribe to the program Solar Facilities located in their region. At its sole discretion and consistent with the terms of this tariff, the Company reserves the right to determine the size, number, and locations of any Solar Facilities within the Program.

Subscription Period Length:

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The maximum effective term for the monthly Solar Production Credit is 20 years from the beginning of commercial operation of one or more of the Solar Facilities that comprises the Program, as applicable and identified by the Company.

Upfront Subscription Fee:

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Each solar facility will have an upfront Subscription Fee as shown in Table A below. The subscription fee includes the following costs: power generation, land, interconnection, marketing and administration.

Interstate Power and Light ELECTRIC TARIFF

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ORIGINAL TARIFF NO. 1

Fifth Revised Sheet No. 73

Canceling Fourth Revised Sheet No. 73

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Upfront Subscription Fee (cont'd):

Subscriptions purchased after commercial operation are subject to the application of a percentage factor in Table B below, based on the number of years the Solar Facilities subscription capacity has been available at the time of the enrollment payment by the Subscriber.

Table A: Subscription Fee Per Solar Facility

Solar Facility Name	In-Service Date	Price Per 250 Watt Block
Cedar Rapids Community Solar	March 2024	\$291.00

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Table B: Subscription Fee Price Factor Schedule

Year	Percent of Purchase Price	Year	Percent of Purchase Price	Year	Percent of Purchase Price
1	100%	8	65%	15	30%
2	95%	9	60%	16	25%
3	90%	10	55%	17	20%
4	85%	11	50%	18	15%
5	80%	12	45%	19	10%
6	75%	13	40%	20	5%
7	70%	14	35%	21	0%

The Subscription Fee will be due in two parts:

1. An initial Subscription Deposit, due at the time of enrollment, equal to ten (10) percent of the total Subscription Fee per block, as determined in Tables A and B; and
2. The Balance of the Subscription Fee, due prior to the Subscriber receiving Solar Production Credits.

The Balance of the Subscription Fee may be paid in one of two ways:

1. A payment in full of the Subscription Fee minus the Subscription Deposit; or
2. A payment plan, not to exceed twelve (12) months, totaling the remaining balance of the Subscription Fee minus the Subscription Deposit.

If a customer chooses to pay the remaining balance of the Subscription Fee in a lump sum payment or in accordance to a payment plan, failure to pay the entire Upfront Subscription Fee balance within one year of enrollment could result in the forfeiture of the Subscriber's potential Subscription and the loss of monies already paid towards the Upfront Subscription Fee. If, during the course of the twelve (12) month payment period, the customer fails to make the required monthly payment toward the balance of the Upfront Subscription Fee for two or more consecutive months, then the Company may, in its reasonable discretion, reduce the size of the customer's Subscription to reflect the amount of the Upfront Subscription Fee paid by the customer. Any remaining funds after the customer's subscription is reduced to the nearest whole Subscription block will be credited to the Community Solar account within the Company's Hometown Care Energy Fund. The Company will thereafter complete the enrollment process.

In addition to the Subscription Fee, a non-refundable Enrollment Fee of \$35 is due at the time of enrollment.

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Substitute Third Revised Sheet No. 74

ORIGINAL TARIFF NO. 1

Canceling Substitute Second Revised Sheet No. 74

Rider CSP – Community Solar Program

Monthly Solar Production Credit:

1. Subscribers will receive a bill credit on their retail electric service monthly bill identified as the “Solar Production Credit” for solar energy associated with the Subscription.
2. The credit shall be determined by the Company’s current average embedded production cost per kWh currently recovered in retail rates, or at \$0.0559 per kWh, whichever is higher (Solar Production Rate Credit).
3. The Solar Production Credit Rate currently in effect is \$0.060 per kWh of solar energy.

The Company will provide a Solar Production Credit at the Solar Production Credit Rate on each Subscriber’s bill for retail electric service for the applicable Production Month. Due to the variability in billing dates, the Production Month to which the Solar Production Credit is applicable will not necessarily match the billing period for the retail electric service bill in which the Solar Production Credit is applied.

Cancellation:

The Subscriber is not eligible to receive a refund of any portion of the upfront enrollment fee upon cancellation of the Subscription except as described in the paragraph titled Refund Upon Cancellation below.

The Contract with the Subscriber is considered to be cancelled and is not eligible for a refund of the pro rata share of the upfront enrollment fee upon any of the following circumstances:

1. The Subscriber for ninety (90) days or more is no longer the Customer of record for the Service Address identified in the Subscriber’s Contract, and the Contract was not properly assigned to another eligible Service Address before the end of the ninety (90) day period;
2. If any of the representations of the Subscriber are false or incorrect, such false or incorrect representation shall constitute a material breach of the Contract and the Company may cancel the Contract upon notice to the Subscriber.

Refund Upon Cancellation:

In the event the Subscriber provides notice of cancellation due to Force Majeure, or due to the Subscriber relocating outside the Service Territory of the Company, or ceasing to be a Customer of the Company for other reasons, the Company will refund a pro rata share of the Subscriber’s paid Subscription Fee amount, as set forth in Table C below. A Subscription that has been donated under the paragraph titled Subscription Donation below is not eligible for a refund under this paragraph. For purposes of Table C, Year 1 begins on the date of commercial operation. The first day of each subsequent year is the anniversary of the commercial operation date.

Table C: Cancellation Refund Schedule

Year	Percent of Purchase Price	Year	Percent of Purchase Price	Year	Percent of Purchase Price
1	95%	8	60%	15	25%
2	90%	9	55%	16	20%
3	85%	10	50%	17	15%
4	80%	11	45%	18	10%
5	75%	12	40%	19	5%
6	70%	13	35%	20	0%
7	65%	14	30%	21 and thereafter	0%

Interstate Power and Light ELECTRIC TARIFF

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ORIGINAL TARIFF NO. 1

Substitute Second Revised Sheet No. 75

Canceling Second Sub. First Revised Sheet No. 75

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Subscription Transfer: A Subscriber may elect to transfer the Subscription to a new premise of the Subscriber which is in the Service Territory of the Company, to an extended Family Member of the Subscriber who is a residential customer of the Company, or to the new owner of the premise. Such transfer is not subject to cancellation provided that the Subscriber notifies the Company within ninety (90) days of ceasing to be the customer of record for the premise as described in the Contract. Credit to the new owner will begin in the subsequent billing month after the current Subscriber notifies the Company of the transfer.

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The Company will provide written or email notice as to the effective date of the transfer to the new Service Address, and this information will be deemed to replace the corresponding information on the Contract.

Subscription Donation:

In the event the Subscription is eligible for a Subscription Transfer or a Refund Upon Cancellation as described above, the Subscriber may instead elect to donate the Subscription to the Community Solar account within the Company's Hometown Care Energy Fund.

Cancellation by Company:

The Company shall have the unilateral right to cancel a Subscription at any time if the Company Solar Facility does not achieve commercial operation, experiences a Force Majeure event, or for any other reason. Upon cancellation by the Company for any reason other than violation of any of the rules of this Community Solar Program Rate Rider, the Company shall refund a pro rata share of the Subscriber's Subscription Fee using Table C above, except that a Subscription that has been donated under the paragraph titled Subscription Donation above is not eligible for a refund under this paragraph.

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Terms and Conditions:

1. In addition to the rate above, all rates and condition of delivery of the applicable rate schedule under which the customer is currently served are applicable.
2. All terms and conditions apply as stated in the Contract between the Company and the Subscriber for participation in a Company Solar Facilities.
3. The Company will retire any RECs associated with the program in the Midwest Renewable Energy Tracking System or any similar system on behalf of the Community Solar program. If a subscriber seeks to retire the RECs associated with that customer's subscription on behalf of the subscriber, and the customer has received Solar Production Bill Credits for at least 1,000 kilowatt-hours of electricity during the calendar year, then, at the subscriber's written request, the Company will retire those RECs on behalf of the subscriber.
4. Solar Facilities shall be interconnected to the Company's distribution system.
5. If the Solar Production Credit exceeds the amount owed in any billing period, the excess portion of the Solar Production Credit in any billing period shall be carried forward and credited against all charges.
6. All rates are subject to periodic re-pricing as approved by the Iowa Utilities Board, as per the Monthly Solar Production Credit section above.
7. Service under this schedule provides for generation or purchase of solar energy into the Company's system and not for actual delivery to the customer.
8. The Company reserves the right to deny Subscriptions under this tariff to customers in arrears with the Company.
9. The Company reserves the right to limit Subscriptions due to the availability of solar energy from Company Solar Facilities.

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