

# Interstate Power and Light Company

## ELECTRIC TARIFF

Filed with the I.U.C.

Fourteenth Revised Sheet No. 88

### ORIGINAL TARIFF NO. 1

Canceling Thirteenth Revised Sheet No. 88

#### Rider TBR – Tax Benefit Rider

N

The Tax Benefit Rider (TBR) provides a mechanism to refund amounts retained in regulatory liability accounts associated with potential tax benefits resulting from a change in IPL's accounting methodologies and other items. An annualized amount related to these potential tax benefits will appear on bills as approved by the Iowa Utilities Commission (Commission).

N  
N  
N  
N

#### Applicable:

To all kWh sales under retail electric rate schedules. The TBR factor is applied on a monthly basis to base kiloWatt-hours (energy) for all customer classes for the purpose of billing. The factor shall be determined annually per the formula below and shall apply monthly to bills. The TBR will be reflected as part of the Energy Cost Adjustment on customer bills. All provisions of the customer's current applicable rate schedule will apply in addition to this factor.

N  
N  
N  
N  
N

#### TBR Components:

N

|                          | Federal EDIT     | State EDIT      | SMEC Tax Impacts | SMEC Margin Revenue |
|--------------------------|------------------|-----------------|------------------|---------------------|
| Total Refund ( $A_i$ )   | (\$18.4) Million | (\$9.1) Million | (\$20.4) Million | (\$23.5) Million    |
| kWh Sales ( $EQ_{kWh}$ ) | $EQ_{kWh}$       | $EQ_{kWh}$      | $EQ_{kWh}$       | $EQ_{kWh}$          |

N

The TBR kWh factor shall be calculated as follows:

N

$$TBR_{kWh} = A_i / EQ_{kWh}$$

N

Where the factor components are defined as:

$A_i$  = The TBR amounts as ordered by the Commission in Docket No. RPU-2023-0002.

N

$EQ_{kWh}$  = The electric kilo-Watt-hour sales units established in Docket No. RPU-2023-0002 in total or by class.

N

Individual TBR factors by class are calculated for each TBR rate component and are added together into a combined TBR factor by class.

N

# Interstate Power and Light Company

## ELECTRIC TARIFF

Filed with the I.U.C.

### ORIGINAL TARIFF NO. 1

Tenth Revised Sheet No. 89

Canceling Ninth Revised Sheet No. 89

#### Rider TBR – Tax Benefit Rider

N

**Applicable:**

To all kWh sales by customer class under retail electric rate schedules. The factor is applied on a monthly basis to kiloWatt-hours (energy) for all customer classes. The factor shall apply monthly to bills. All provisions of the customer's current applicable rate schedule will apply.

N  
N  
N  
N

Tax Benefit Rider factors to be applied to all uses for all bills in a 12-month period effective October 1, 2024:

N

| <u>Class</u>   | <u>Price Codes</u> | <u>TBR<br/>\$/kWh</u> |
|--|--------------------|-----------------------|
| Residential Service                                      | 400, 407, 427, 507 | (\$0.00789)           |
| Non-Residential General Service                          | 600, 607, 707      | (\$0.00592)           |
| Large General Service                                    | 447, 487           | (\$0.00396)           |
| Large General Service -<br>Supplementary Power           | 807, 817           | (\$0.00273)           |
| Large General Service -<br>High Load Factor/Large Volume | 760                | (\$0.00261)           |
| Standby Power Service                                    | 797                | (\$0.00395)           |

N  
N  
N  
N  
N  
N