

STANDARD PRICING SCHEDULE:

STATE OF OKLAHOMA

TAX CHANGE RIDER  
SCHEDULE – TCR

APPLICABILITY:

This Tax Change Rider (TCR) is applicable to all electric service retail customers provided under any retail rate schedule, whether metered or unmetered (except where not permitted under a separately negotiated contract with a customer).

The TCR Rider credits customers the regulatory liabilities established by Order No. 687311 in Cause No. PUD 201700471 and as described in the Company’s Direct and Rebuttal Testimony in Cause No. PUD201800133. The amortization period used for crediting customers for those regulatory liabilities will be such that the Year 1 amount returned to customers matches the amount of the increased revenue requirement of (\$1,400,000) allocated on the class revenue requirement increase allocation as approved in PUD 201800133, and Year 2 amount will equal to remaining balance of the regulatory liabilities (not including the protected portion of excess ADIT which must adhere to IRS normalization rules) and will be allocated based on the percentage share of the revenue requirement increase by class as approved in Cause No. PUD 201800133. The Rider will be shown on a customer’s monthly bill as Rider TCR. A reconciliation will be calculated and any over or under crediting of the tax liabilities will be included in the Rider TCR rate determination in the second year after the initial amortization period to reconcile the differences between the Rider TCR revenues actually credited and the total allocated amounts for each class.

Rider TCR will also include any true up amount required for protected assets after the first year of implementation of rates in PUD201800133. A true-up is required when the amortization of the protected portion of the EDIT liabilities in base rates as established in PUD201800133 differs from the amortization (the amortization determined by the average rate assumption method ("ARAM") as required by the TCJA Section 13001(d) or other method specified by subsequent tax law changes) recorded on the books and records of the Company.. The Company will make a TCR filing in sufficient time to ensure compliance with this Section. At the conclusion of the Year 1 amortization period(s) the Company will make a Rider TCR filing to adjust the EDIT component as needed and reflect any reconciliation as needed for the Year 1 amortization. ....

	Rate per kWh
RG	(\$0.00939)
RH	(\$0.00595)
CB	(\$0.01362)
GP	(\$0.00632)
TEB	(\$0.00389)
PT	(\$0.00509)
SPL	(\$0.01764)
LS	(\$0.03494)

Rates Authorized by the Oklahoma Corporation Commission:		
(Effective)	(Order No.)	(Cause No.)
November 1, 2020	703403	PUD-201800133
October 1, 2020	703403	PUD-201800133
October 9, 2019	703403	PUD-201800133
October 1, 2019	Interim Rates	17 O.S. 152(B)(4)

Public Utility Division Stamp:

APPROVED  
October 20, 2020  
DIRECTOR  
of  
PUBLIC UTILITY DIVISION