

THE EMPIRE DISTRICT ELECTRIC COMPANY
(Name of Issuing Utility)

SCHEDULE TCR

ALL TERRITORY
(Territory to which schedule is applicable)

Replacing Schedule TCR Sheet 14

which was filed August 03, 2021

TAX CHANGE RIDER
RIDER TCR

Sheet 1 of 2 Sheets

Purpose and Applicability

The purpose of the Tax Change Rider (TCR) is to ensure that the retail rates properly reflect the results of the Tax Cuts and Jobs Act of 2017 and/or subsequent tax law changes. 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).

Calculation of Excess Deferred Income Tax (Excess ADIT) Surcharge (Credit)

The annual amortization of the regulatory liability (asset) for Excess ADIT resulting from the Tax Cuts and Jobs Act of 2017 or subsequent tax law changes will be a surcharge (credit) to customers annually on a onetime basis utilizing the same class revenue requirement allocation as approved in the most recent general rate case, and will show as a separate line item on the customers bill until the Excess ADIT has been fully returned to customers.

Annual True-Up Process

Excess ADIT Surcharge (Credit) B The total amount (protected and unprotected), if any, of the surcharge (credit) in a given year will be determined based on the method approved in the most recent general rate proceeding that addresses the changes in federal or state tax changes. The protected portion of any surcharge (credit) will not exceed the amortization determined by the average rate assumption method ("ARAM") as required by the Tax Cuts and Jobs Act of 2017 Section 13001(d) or other method specified by subsequent tax law changes.

True Up Adjustment B the Excess ADIT surcharge (credit) shall be trued up annually. The True Up Adjustment will include any revision to a previous Excess ADIT surcharge (credit) that results from the Company finalizing its corporate tax return or an audit adjustment by a federal or state taxing authority and the difference between the amount of the Excess ADIT surcharge (credit) included in base rates in the most recent general rate case and the amount actually applied to customer bills.

Excess ADIT Surcharge (Credit) per Customer B The Excess ADIT surcharge (credit) per customer will be determined by allocating the surcharge (credit), plus/minus any prior year True Up adjustment, among the customer classes utilizing the same class revenue requirement allocation as approved in the most recent general rate case.

Issued June 28 2023
Month Day Year
Effective September 01 2023
Month Day Year
By /s/Tim Wilson, Vice President, Electric Operations
Signature Title

23-EPDE-1074-TAR
Approved ANJ
Kansas Corporation Commission
August 29, 2023
/s/ Lynn Retz

THE STATE CORPORATION COMMISSION OF KANSAS

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THE EMPIRE DISTRICT ELECTRIC COMPANY

SCHEDULE TCR

(Name of Issuing Utility)

Replacing Schedule TCR Sheet 14

ALL TERRITORY

(Territory to which schedule is applicable)

which was filed February 10, 2022

TAX CHANGE RIDER

RIDER TCR

Sheet 2 of 2 Sheets

Net Excess ADIT Surcharge (Credit) Amount

Rate Class	Credit Charge	Rate Class	Credit Charge
RG	(\$12.54)	TEB	(\$233.34)
RH	(\$17.08)	SPL	(\$0.43)
CB	(\$21.92)	PL	(\$7.50)
SH	(\$28.94)	LS	(\$0.02036) Per kWh
GP	(\$384.82)	RGW	(\$14.56)
PT	(\$0.00709) Per kWh		

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