

Interstate Power and Light Company

ELECTRIC TARIFF

Filed with the I.U.B.

ORIGINAL TARIFF NO. 1

Sixth Revised Sheet No. 55
Canceling Fifth Revised Sheet No. 55

Rider TAX – Tax Adjustment Clause

Applicable:

To all Electric Prices:

When any franchise, occupation, sales, license, excise, permit, privilege or similar tax or fee of any kind is imposed upon the Company by any governmental authority based upon (i) the sale of electric service sold to customers, (ii) the amount of electric energy sold to customers, (iii) the gross receipts, net receipts or revenues to the Company therefrom, or when the Company is required pursuant to pre-existing agreements to provide service without charge, such tax or fee or value of service shall, insofar as practical, be charged on a pro rata basis to all customers receiving electric service from the Company within the boundaries of such taxing authority. Any such charge shall continue in effect only for the duration of such tax, assessment or service period.

Current Applicable Requirements

Iowa Sales Tax:

A state sales tax, as set forth in Section 422.43 of the Iowa Code, shall be applied to all billings for electric service, unless excepted under the provisions of Section 422.45, Iowa Code, and regulations applicable thereto.

Local Option Sales Tax:

Where a local option tax, as set forth in Section 422B of the Iowa Code, has been imposed in a county, it shall be applied to all billings for electric service to customers within the designated area(s) of application, except where such billings are subject to a franchise or user fee and therefore exempt under Rule 701-107.9 of the Iowa Admin. Code.

School Infrastructure Local Option Tax:

Where a school infrastructure local option tax, as set forth in Section 422E of the Iowa Code, has been imposed in a county, it shall be applied to all billings for electric service to customers within the county, except where such billings are subject to a franchise or user fee and therefore exempt under Rule 701-107.9 of the Iowa Admin. Code.

Government Facilities Relocation Rider:

Where public property conversion that is required by a governmental unit will be charged to the governmental unit or to the Company's customers within the governmental unit under provisions of Rider GFR.

Franchise Requirements:

Dubuque:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Dubuque, authorized June 1, 2015.

Huxley:

A franchise fee of 3.09 percent shall be applied to all billings for electric service furnished within the city of Huxley, authorized November 9, 2004.

Ledyard:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Ledyard, authorized April 1, 2017.

Monticello:

A franchise fee of 3.06 percent shall be applied to all billings for electric service furnished within the city of Monticello, authorized February 21, 2005

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Tenth Revised Sheet No. 56

ORIGINAL TARIFF NO. 1

Canceling Substitute Ninth Revised Sheet No. 56

Rider TAX – Tax Adjustment Clause

Perry:

A franchise fee of 2.06 percent shall be applied to all billings for electric service furnished within the city of Perry, authorized August 15, 2005.

Wellsburg:

A franchise fee of 3.06 percent shall be applied to all billings for electric service furnished within the city of Wellsburg, authorized May 2, 2005.

Cedar Rapids:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Cedar Rapids, authorized July 1, 2016.

Oelwein:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Oelwein, authorized July 1, 2010.

Sioux Rapids:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Sioux Rapids, authorized July 1, 2010.

Armstrong:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Armstrong, authorized July 1, 2014.

Iowa Falls:

A franchise fee of 1.5 percent shall be applied to all billings for electric service furnished within the city of Iowa Falls, authorized November 1, 2011.

New Providence:

A franchise fee of 1.5 percent shall be applied to all billings for electric service furnished within the city of New Providence, authorized January 1, 2012.

Whitten:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Whitten, authorized January 1, 2012.

Central City:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Central City, authorized April 1, 2012.

Eldora:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Eldora, authorized April 1, 2012.

Hubbard:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Hubbard, authorized July 1, 2012.

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Fifth Revised Sheet No. 56.1

ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 56.1

Rider TAX – Tax Adjustment Clause

Dyersville:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Dyersville, authorized January 1, 2013.

Norway:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Norway, authorized January 1, 2013.

Rembrandt:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Rembrandt, authorized April 1, 2013.

Asbury:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Asbury, authorized July 1, 2013.

Exline:

A franchise fee of 2.5 percent shall be applied to all billings for electric service furnished within the city of Exline, authorized July 1, 2013.

Manchester:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Manchester, authorized August 1, 2013.

Albert City:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Albert City, authorized October 1, 2013.

Marengo:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Marengo, authorized October 1, 2013.

West Union:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of West Union, authorized October 1, 2013.

Chariton:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Chariton, authorized October 1, 2013.

Prairieburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Prairieburg, authorized October 1, 2013.

Russell:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Russell, authorized April 1, 2014.

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Fifth Revised Sheet No. 56.2

ORIGINAL TARIFF NO. 1

Canceling Fourth Revised Sheet No. 56.2

Rider TAX – Tax Adjustment Clause

Centerville:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Centerville, authorized July 1, 2014.

Cincinnati:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Cincinnati, authorized July 1, 2014.

Fayette:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Fayette, authorized July 1, 2014.

Garnavillo:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Garnavillo, authorized October 1, 2014.

Grinnell:

A franchise fee of 4 percent shall be applied to all billings for electric service furnished within the city of Grinnell, authorized January 1, 2016. C

Lincoln:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Lincoln, authorized October 1, 2014. C

Center Point:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Center Point, authorized October 1, 2014.

Boone:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Boone, authorized January 1, 2015.

Garwin:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Garwin, authorized January 1, 2015.

Titonka:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Titonka, authorized April 1, 2015.

Anamosa:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Anamosa, authorized July 1, 2015.

Milton:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Milton, authorized July 1, 2015.

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Third Revised Sheet No. 56.3

ORIGINAL TARIFF NO. 1

Canceling Second Revised Sheet No. 56.3

Rider TAX – Tax Adjustment Clause

Pleasant Plain:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Pleasant Plain, authorized July 1, 2015.

Luana:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Luana, authorized October 1, 2015.

Parnell:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Parnell, authorized October 1, 2015.

Sigourney:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Sigourney, authorized October 1, 2015.

Victor:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Victor, authorized October 1, 2015.

West Okoboji:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of West Okoboji, authorized October 1, 2015.

Calmar:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Calmar, authorized October 1, 2015.

Fort Atkinson:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Fort Atkinson, authorized October 1, 2015.

Ossian:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Ossian, authorized October 1, 2015.

Mystic:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Mystic, authorized January 1, 2016.

Clutier:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Clutier, authorized April 1, 2016.

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Melbourne:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Melbourne, authorized April 1, 2016.

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ORIGINAL TARIFF NO. 1

Second Revised Sheet No. 56.5

Canceling First Revised Sheet No. 56.5

Rider TAX – Tax Adjustment Clause

Keystone:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Keystone, authorized August 1, 2016.

Lakota:

A franchise fee of 2 percent shall be applied to all billings for electric service furnished within the city of Lakota, authorized August 1, 2016.

Swea City:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Swea City, authorized August 1, 2016.

What Cheer:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of What Cheer, authorized August 1, 2016.

Eddyville:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Eddyville, authorized September 1, 2016.

Collins:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Collins, authorized October 1, 2016.

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Delhi:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Delhi, authorized October 1, 2016.

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Libertyville:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Libertyville, authorized October 1, 2016.

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Numa:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Numa, authorized October 1, 2016.

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Terril:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Terril, authorized October 1, 2016.

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Thornburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Thornburg, authorized October 1, 2016.

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Waukon:

A franchise fee of 3 percent shall be applied to all billings for electric service furnished within the city of Waukon, authorized October 1, 2016.

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ELECTRIC TARIFF

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Substitute First Revised Sheet No. 56.6

Canceling Original Sheet No. 56.6

ORIGINAL TARIFF NO. 1

Rider TAX – Tax Adjustment Clause

Brandon:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Brandon, authorized January 1, 2017.

Peosta:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Peosta, authorized January 1, 2017.

Stacyville:

A franchise fee of 5 percent shall be applied to all billings for electric service furnished within the city of Stacyville, authorized January 1, 2017.

Walker:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Walker, authorized January 1, 2017.

Arnolds Park:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Arnolds Park, authorized April 1, 2017.

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Blakesburg:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Blakesburg, authorized April 1, 2017.

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Williamson:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Williamson, authorized April 1, 2017.

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Searsboro:

A franchise fee of 1 percent shall be applied to all billings for electric service furnished within the city of Searsboro, authorized April 1, 2017.

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