

ARKANSAS PUBLIC SERVICE COMMISSION

Original Sheet No.: 45.1 Schedule Sheet 1 of 3

Replacing: Sheet No.:

Entergy Arkansas, LLC
Name of Company

Kind of Service: Electric Class of Service: All

Part III. Rate Schedule No.: 45

Title: Tax Adjustment Rider (TA)

Docket No.: 16-036-FR
Order No.: 56
Effective: 1/3/23

PSC File Mark Only

45.0. TAX ADJUSTMENT RIDER

45.1. PURPOSE

The purpose of this rider is to provide retail customers with certain tax benefits associated with income tax reductions at the state level pursuant to Acts 1 and 2 of the Third Extraordinary Session of the 93rd Arkansas General Assembly which reduced the State Income Tax levied and is expected to offer future benefits to customers.

45.2. APPLICATION

TA applies to all electric service provided under any rate schedule, whether metered or unmetered, including rates under Special Contracts, subject to the jurisdiction of the Arkansas Public Service Commission.

In addition to the rates and charges applicable to service under other rate schedules and riders, monthly base rate billings will be reduced by the percentage rates on Attachment A to this TA.

Monthly credits shall appear as a line item on the bill titled, "Tax Adjustment Credit."

45.3. RATE DETERMINATION

EAL determined the TA percentage rate based on the most recent revenue forecast, i.e., the forecast to be used in the 2023 Rider FRP Filing. This rate would be effective for customers' bills rendered on and after the first billing cycle of January 2023.

45.4. RATE REDETERMINATION

On or before EAL's 2023 Evaluation Report, EAL will determine the TA percentage rate based on the most recent revenue forecast, i.e., the forecast to be used in the 2024 Rider FRP. This rate would be effective for customers' bills rendered on and after the first billing cycle of January 2024. A revised Attachment A to Rider TA that contains revised percentage rates will be filed with the Commission along with the rate determination calculation, if applicable.

ARKANSAS PUBLIC SERVICE COMMISSION

Original Sheet No.: 45.2 Schedule Sheet 2 of 3

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45.5. TRUE-UP

The TA will expire with the first billing cycle of February 2023 and 2024, respectively. On or before the following month, the Company will file a true-up calculation using the final Unprotected excess ADIT amounts and the amounts actually returned to customers in January. Any over- or under- returned Unprotected excess ADIT would then be credited or billed to customers during the following billing month. After that, any residual amounts of over-or under- returned Unprotected excess ADIT would be flowed through the Company's Rate Schedule No. 38, Energy Cost Recovery Rider filing.

45.6. CARRYING CHARGES

Should the Commission determine that the inclusion of carrying charges is appropriate in Rider TA, the rate determination and true-up shall include any carrying charge calculation so approved.

Docket No.: 16-036-FR
Order No.: 59
Effective: 3/1/23

Attachment A
Rate Schedule No. 45
Schedule Sheet 3 of 3

Tax Adjustment Rider

In addition to the rates and charges applicable to service under other rate schedules and riders, monthly base rate billings will be reduced by the percentage rates below:

<u>Rate Class</u>	<u>Rate Schedules</u>	<u>TA % Credit</u>
Residential	RS, RT, REMT	0.0%
Small General Service	SGS, GFS, MP, AP, CTV, SMWHR, CGS, TSS	0.0%
Large General Service	LGS, GST, LPS, PST, SSR, Special Contract	0.0%
Lighting	L1, L4, L1SH, L1BNR	0.0%