

ENERGY TEXAS, INC.
Electric Service

SCHEDULE TCJA

Sheet No.: 132
Effective Date: 10-31-22 (on an interim basis)
Revision: 2
Supersedes: Service on and after 4-1-21
Schedule Consists of: Two Sheets Plus
Attachment A

TAX CUTS AND JOBS ACT RIDER

I. PURPOSE

The purpose of the Tax Cuts and Jobs Act Rider ("TCJA Rider" or "Rider") is to provide retail customers with certain tax benefits associated with the Tax Cuts and Jobs Act of 2017 ("2017 TCJA"). The 2017 TCJA reduces the maximum corporate income tax rate from 35 percent to 21 percent beginning January 1, 2018. The TCJA Rider flows back to retail customers the estimated excess Accumulated Deferred Income Tax ("Unprotected ADIT") amounts not subject to the normalization provision of the Internal Revenue Code.

II. APPLICABILITY

The TCJA Rider is applicable to service provided by the Company to all customers served under applicable retail rate schedules except as specifically excluded in Attachment A of this Rider.

The Net Monthly Bill or Net Monthly Rate as computed under the regular rate schedule(s), net of fuel adjustments and applicable riders, will be adjusted by the percentage rates on Attachment A to this TCJA Rider. These percentage rates shall initially become effective with service on and after October 17, 2018.

Monthly credits shall appear as a line item on the bill titled, "Tax Cuts & Jobs Act Credit."

III. TRUE-UP

The TCJA Rider will terminate for General Service, Large General Service, and Large Industrial Power Service rate classes in the month in which the total amount billed has been under credited by \$100,000 or less of the approved amount to be credited or over credited by \$100,000 or more of the approved amount to be credited. A determination of the net over or under credit shall be made by December 1, 2019, and that amount will be included in ETI's fuel balance and refunded to or collected from customers accordingly.

The TCJA Rider will terminate for Residential, Small General Service, and Lighting rate classes with the last billing cycle of October 2022, except that a determination of the net over or under credit actually made shall be determined by December 1, 2020. The Company will determine the revised TCJA Rider percentage rate based on any over- or under-returned Unprotected ADIT from the TCJA Rider. A revised Attachment A to the TCJA Rider that contains the revised percentage rate will be filed with the Commission along with the redetermination calculation by December 1, 2020. This revised rate will be effective for customers' bills rendered on and after the first billing cycle of April 2021 and will remain in effect until the month in which the total amount billed has been under credited by \$100,000 or less of the approved amount to be credited or over credited by \$100,000 or more of the approved amount to be credited. The remaining over or under recovery will be included in ETI's fuel balance and refunded to or collected from customers accordingly.

IV. CARRYING CHARGES

The most recently approved Weighted Average Cost of Capital ("WACC") will be used to calculate carrying charges on the unrefunded balance and the monthly over/under balance effective October 2018.

Attachment A
Effective: 10-31-22 (on a interim basis)

ENTERGY TEXAS, INC.

**TAX CUTS AND JOBS ACT RIDER
SCHEDULE TCJA**

The Net Monthly Bill or Net Monthly Rate as computed, net of fuel and rider adjustments, under the regular rate schedule(s) will be adjusted by the factors TCJA factors below.

Excluded Schedules: AFC, AMS, CGS, DCRF, DPBF, DTK, EAPS, EECRF, FF, FITC, HRC, IHE, IPODG, LQF, MES, PCF, RCL, RPCEA, RPSCOC, SC, SCO, SMS, SQF, SRC, TCRF, and TTC.

<u>Rate Class</u>	<u>Rate Schedules</u>	<u>Effective October 17, 2018 through October 2019 Cycle 21</u>
Residential	RS, RS-TOD	-6.6689%
Small General Service	SGS, UMS, TSS	-6.4995%
General Service	GS, GS-TOD	-24.1523%
Large General Service	LGS, LGS-TOD	-23.0819%
Large Industrial Power Service	LIPS, LIPS-TOD, IS	-17.1326%
Lighting	ALS, ALS-LED, LS-E, SHL, SHL-LED, RLU	-8.3803%
<u>Rate Class</u>	<u>Rate Schedules</u>	<u>Effective November 2019 Cycle 1 through March 2021 Cycle 21</u>
Residential	RS, RS-TOD	-6.6689%
Small General Service	SGS, UMS, TSS	-6.4995%
General Service	GS, GS-TOD	0.0000%
Large General Service	LGS, LGS-TOD	0.0000%
Large Industrial Power Service	LIPS, LIPS-TOD, IS	0.0000%
Lighting	ALS, ALS-LED, LS-E, SHL, SHL-LED, RLU	-8.3803%
<u>Rate Class</u>	<u>Rate Schedules</u>	<u>Effective April 2021 Cycle 1 through October 2022 Cycle 21</u>
Residential	RS, RS-TOD	-5.8216%
Small General Service	SGS, UMS, TSS	-4.9834%
General Service	GS, GS-TOD	0.0000%
Large General Service	LGS, LGS-TOD	0.0000%
Large Industrial Power Service	LIPS, LIPS-TOD, IS	0.0000%
Lighting	ALS, ALS-LED, LS-E, SHL, SHL-LED, RLU	-6.8657%
<u>Rate Class</u>	<u>Rate Schedules</u>	<u>Effective November 2022 Cycle 1 through November 2022 Cycle 21</u>
Residential	RS, RS-TOD	0.0000%
Small General Service	SGS, UMS, TSS	0.0000%
General Service	GS, GS-TOD	0.0000%
Large General Service	LGS, LGS-TOD	0.0000%
Large Industrial Power Service	LIPS, LIPS-TOD, IS	0.0000%
Lighting	ALS, ALS-LED, LS-E, SHL, SHL-LED, RLU	0.0000%