|  |  |
| --- | --- |
|  |  |
|  |  |
| (M) |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| I |  |
| (M) |  |

|  |
| --- |
| SCHEDULE 95A |
| **FEDERAL INCENTIVE TRACKER** (Continued) |

**BASIS:**

The purpose of this schedule is to adjust rates, to the extent that Credits or Grants for electricity are available from the U.S. Government and (a) they are not passed through via the Final Order or (b) when a true-up of Credits or Grants passed through under this Schedule is necessary.

**TIMING OF FILING OF REVISIONS:**

1. Production tax credits, manufacturing deductions and similar deduction or credits (“Credits”) are realized when utilized by the Company on its final annual tax return. Requests for revisions to this schedule revising the Credits to be passed through to Customers by this Schedule will be submitted to the Commission by the Company:
2. Within sixty (60) days of Credits being earned and utilized by the Company on a final annual tax return; or
3. within sixty (60) days of the filing of a tax return that is amended through IRS audit or other future tax events that would change the then current tariff associated with Credits by more than twenty-five percent (25%). Tax returns that are amended through IRS audit or other future tax events that would change the then current tariff associated with Credits by less than twenty-five percent (25%) will be included as a true-up in the annual filing of this tracker.
4. Following the receipt by the Company of other federal incentives related to generation of electricity such as Treasury Grants (“Grants”), other than the Grants governed by the Final Order, the Company will make an appropriate filing with the Commission within sixty (60) days requesting that the grant amortization and associated interest be passed through to Customers.
5. The rates in the schedule shall be adjusted annually to pass through the Credits and Grants passed through under this Schedule for the Schedule 95A rate year adjusted by any true-up described in the Purpose section above.

**ADJUSTMENTS:**

Rates in this schedule and those rates reflected in the schedules for electric service to which the Credits or Grants in the Applicability section above applies, are subject to adjustment by such other schedules in this tariff as may apply.

**GENERAL RULES AND PROVISIONS:**

Service under this schedule is subject to the General Rules and Provisions contained in this tariff (Schedule 80) as they may be modified from time to time and other schedules of such tariff that may from time to time apply as they may be modified from time to time.

(M) Transferred from Sheet No. 95-M