**TAX SAVINGS CREDIT RIDER**

**APPLICABILITY**

The Tax Savings Credit Rider (“TSCR”) is applicable to any Customer served under the Rate Schedules identified below.

* Rate 310 - Residential Default Sales Service
* Rate 311 - Residential Standard Choice Offer Service
* Rate 315 - Residential Transportation Service
* Rate 320 - General Default Sales Service
* Rate 321 - General Standard Choice Offer Service
* Rate 325 - General Transportation Service
* Rate 345 - Large General Transportation Service
* Rate 360 - Large Volume Transportation Service

**DESCRIPTION**

The Tax Savings Credit Rider will flow back the tax benefits realized under the Tax Cuts and Jobs Act of 2017 in accordance with guidelines of Commission Orders.

**RECONCILIATION**

The TSCR is subject to reconciliation or adjustment annually, including but not limited to, increases or refunds. Such reconciliation or adjustment shall be limited to: (1) the twelve-month period of expenditures upon which the rates were calculated, if determined to be unlawful, unreasonable, or imprudent by the Commission in the docket those rates were approved or the Supreme Court of Ohio; (2) the Commission’s orders in Case No. 18-47-AU-COI or any case ordered by the Commission to address tax reform changes.

**TAX SAVINGS CREDIT RIDER RATE**

The charges for the respective Rate Schedules are

|  |  |  |
| --- | --- | --- |
| **Rate Schedule** | **$ Per Month** | **$ Per Billing Ccf** |
| 310, 311 and 315 | $(1.48) |  |
| 320, 321 and 325 |  | $(0.01295) |
| 345 |  | $(0.00415) |
| 360 |  | $(0.00250) |