

THE STATE CORPORATION COMMISSION OF KANSAS

KANSAS CITY POWER & LIGHT COMPANY

SCHEDULE 1

(Name of Issuing Utility)

Replacing Schedule 2-1 & 4-1 Sheet 1

Rate Area No. 2 & 4

which was filed August 25, 1976

(Territory to which schedule is applicable)

No supplement or separate understanding shall modify the tariff as shown hereon.

Sheet 1 of 1 Sheets

TAX ADJUSTMENT Schedule TA

GENERAL APPLICATION:

When any franchise, occupation, sales, license, excise, privilege or similar tax or fee of any kind is imposed upon the Company by any taxing authority based upon (i) the sale of electric service to customers, (ii) the amounts of electric energy sold to customers, or (iii) the gross receipts, net receipts or revenues to the Company therefrom, such tax or fee shall, insofar as practical, be charged on a pro rata basis to all customers so affected receiving electric service from the Company within the boundaries of such taxing authority. The pro rata amounts of such taxes and fees shall, in all cases, be set out as separate items on the bills of customers so affected, as additions to the other charges for electric service hereunder.

METHOD OF BILLING:

Where any such tax or fee is based upon the gross receipts, net receipts or revenues from electric service by the Company within such taxing authority, an amount proportionate to the applicable percentage thereof will be included as a separate item and added to each customer's bill so affected. Where any such tax or fee is based other than on a percentage of receipts or revenues from electric service, a pro rata amount of such tax or fee shall be added to each customer's bill so affected. All such amounts collected by the Company shall be paid or credited by the Company to the taxing authority in accordance with the then effective regulations of such taxing authority. The pro rata taxes and fees applicable to each customer so affected will be on the customer's bill and identified as such.

KCPL FORM 81-100 (REV. 2/78)

State Corporation Commission Rec'd SEP 30 1985 A.P.M. [Signature] Secretary

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Commission File Number

Issued September 30, 1985 Effective September 30, 1985 By [Signature] Vice President

FILED SEP 30 1985 THE STATE CORPORATION COMMISSION OF KANSAS By [Signature] Secretary