

Alliant Energy Corporation

Political Engagement Guidelines

Philosophy and Values

Our Code of Conduct encourages employees to participate in the democratic process and be active citizens. Employee political activity must generally be done on employees' own time, with their own resources, and employees should not speak for Alliant Energy on political matters without express permission.

In addition, Alliant Energy may make political contributions or expenditures using corporate funds. All such expenditures are made to advance the Purpose and interests of Alliant Energy. Corporate political engagement is governed by these Political Engagement Guidelines.

Corporate Governance Processes

The Nominating and Governance Committee of the Alliant Energy Board of Directors regularly reviews our political engagement and will periodically review these Political Engagement Guidelines to ensure their efficacy. Management provides the Nominating and Governance Committee, on an annual basis, a report regarding the company's government relations and political action committee activities including direct corporate contributions. The Nominating and Governance Committee reviews and approves an overall budget for all corporate contributions.

Employee Public Affairs Network/Political Action Committees

The Employee Public Affairs Network (EPAN) is Alliant Energy's voluntary, nonpartisan political action program. Through EPAN, eligible employees can combine their individual voices and financial contributions to help educate candidates and elected officials on Alliant Energy's Purpose of serving customers and building stronger communities. EPAN supports those policy makers who represent Alliant Energy service territory, serve on committees relevant to our industry, and those who take an interest in issues of importance to our company and recognize the impact of their decisions on our ability to provide reliable and affordable service to our customers. Eligible employees are invited to participate in EPAN, but decisions on whether to participate and the level of participation are entirely voluntary.

Eligible employees can support EPAN by contributing to one or more state and federal political action programs. We maintain one federal political action committee ("PAC") and two state PACs, each of which is subject to federal and state laws and regulations.

Each PAC is governed by a PAC board, comprised of company employees who determine by majority vote which candidates or committees receive contributions.

There are contribution limits set by state and federal law on how much PACs and individuals can give to a candidate committee or other political committees. State and federal laws prohibit any corporate contributions to Alliant Energy's PACs.

All PAC expenditures are publicly disclosed on websites maintained by the Federal Election Commission (www.fec.gov) and state regulatory bodies (www.cfis.wi.gov and www.iowa.gov/ethics/index.htm).

Management provides the Nominating and Governance Committee with a report on contributions made by the PACs at least annually.

Political Expenditures from Corporate Funds

We comply with all laws, including disclosure laws, governing political contributions or expenditures using corporate funds. Any and all expenditures are made to advance the Purpose and interests of Alliant Energy and are made without regard for the private political references of company executives. Contributions may be made, as permitted under federal, state and local law and pursuant to these guidelines, to state legislative committees if permitted by law, trade associations, 527 organizations, 501(c)(4) organizations, and ballot measure committees. Contributions are made based on alignment with our Purpose, representation in Alliant Energy's service territories, service to committees relevant to our industry, or to organizations that take an interest in issues of importance to our company, including policies that promote safe, reliable, affordable and sustainable energy solutions, economic and environmental policies that address needs of our customers, communities, and other stakeholders and create value for our investors. In balancing competing interests, Alliant Energy may at times provide financial support to organizations that support positions that align with some, but not all, of our business objectives, corporate policies, public policy priorities, and values. We have an internal review process to ensure compliance with these Political Engagement Guidelines. The Nominating and Governance Committee at least annually reviews all corporate contributions and approves an overall budget for corporate contributions. The executive with responsibility for Public Affairs approves each corporate contribution subject to the overall budget.

Contributions to Candidates and Committees Subject to Campaign Finance Laws. Federal law prohibits corporations from contributing directly to political candidates for federal office. Iowa and Wisconsin state laws prohibit corporations from contributing directly to the campaigns of political candidates for state office. Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

Wisconsin law permits corporations to contribute to a segregated fund established and administered by a political party or legislative campaign committee for purposes other than making contributions to a candidate committee or making disbursements for express advocacy. Corporate contributions to a segregated fund are publicly reported by the recipient committee to the Wisconsin Ethics Commission, and these reports can be found at www.cfis.wi.gov. Alliant Energy reports any such contributions to the Nominating and Governance Committee and discloses them on the Company website semi-annually.

Membership in Trade Associations. Alliant Energy belongs to trade associations. These trade associations provide expertise and insights on issues important to our industry. Some of these associations participate in the political process. Alliant Energy does not join the trade associations for their political activity and does not control their political activity. Alliant Energy may not always agree with the positions taken by these associations. In such cases, Alliant Energy may work to persuade the association to alter its position. Alliant Energy receives a breakdown of the portion of association dues used for lobbying and political activities from associations of which it is a member. Alliant Energy reports these amounts to the Nominating and Governance Committee and discloses them on its website semi-annually if the annual dues payments are greater than \$25,000.

Contributions to Organizations Not Subject to Campaign Finance Laws (527s). Corporate contributions are permitted to be made to “527” organizations. These organizations engage in political activities but are not subject to campaign finance disclosure laws. They are, however, required to report certain contributions on tax forms filed with the IRS. Alliant Energy reports corporate contributions to 527 organizations to the Nominating and Governance Committee and discloses them on the Company website semi-annually.

Contributions to Social Welfare Organizations. Corporate contributions may be made to social welfare organizations organized under Section 501(c)(4) of the tax code. These organizations may engage in political activities as long as these activities do not become their primary purpose. Alliant Energy reports corporate contributions to social welfare organizations to the Nominating and Governance Committee and discloses them on its website semi-annually.

Lobbying. Alliant Energy employs registered lobbyists and engages external lobbyists to advocate policies that support our mission, values and strategic plan. We comply with all lobbying regulations and disclosure laws. Alliant Energy provides a report on lobbying activities to the Nominating and Governance Committee annually. Lobbying reports can be found at the following links:

Federal	https://lobbyingdisclosure.house.gov/ https://www.senate.gov/legislative/Public_Disclosure/LDA_reports.htm
Iowa	https://www.legis.iowa.gov/lobbyist/reports
Wisconsin	https://lobbying.wi.gov/Home/Welcome?session=2019REG

Ballot Measures. Alliant Energy may spend corporate funds on ballot measures and will disclose contributions made to ballot measure committees pursuant to applicable state and federal laws.

Independent Expenditures. Alliant Energy does not spend corporate funds on independent expenditures.

Political Spend Disclosure

January – June 2026

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation. The following report discloses contributions made between January 1, 2026 and June 30, 2026 pursuant to Alliant Energy's Political Engagement Guidelines.

Political engagement activities fully comply with all laws and align with the company's Purpose and Values.

Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

A detailed report of the Company's political spending is posted on the Company's website semi-annually. The Company website also includes links to all political spending disclosure reports issued since it started disclosing these reports in 2019 and will maintain an archive of disclosure reports going back five years.

Contributions to Wisconsin legislative committees – January-June 2026

Organization	Amount
Republican Assembly Campaign Committee	\$12,000
Committee to Elect a Republican Senate	\$12,000
Wisconsin State Senate Democratic Committee	\$12,000
Assembly Democratic Campaign Committee	\$12,000

Contributions to Trade Associations (dues equal to or greater than \$25,000) – January-June 2026

Organization	Amount to Date	Portion used for political purposes
Edison Electric Institute	\$1,160,282	\$190,448
American Clean Power Association	\$260,000	\$13,000
Iowa Utility Association	\$65,733	\$993
Wisconsin Utility Association	\$43,314	\$6,497
American Gas Association	\$348,411	\$13,170

Contributions to 527 organizations – January-June 2026

Organization	Amount to Date
Republican State Leadership Committee	\$100,000
Democratic Attorney General Association	\$25,000
Republican Attorney General Association	\$25,000
New Democratic Majority	\$25,000

Contributions to 501(c)(4) Social Welfare Organizations – January-June 2026

Organization	Amount to date
Wisconsin Utility Investors	\$8,500
Jobs First Coalition	\$100,000
RENEW Wisconsin	\$5,000
Powering Iowa's Future	\$3,166
Fair Rates for Wisconsin Dairyland	\$9,000
Assembly Accountability Project	\$15,000
Wisconsin Infrastructure Investment Now, Inc	\$100,000
Wisconsin Partnership for Progress	\$200,000

Alliant Energy does not use corporate funds for independent expenditures.

Political Spend Disclosure January – December 2025

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation. The following report discloses contributions made between January 1, 2025 and December 31, 2025 pursuant to Alliant Energy's Political Engagement Guidelines.

Political engagement activities fully comply with all laws and align with the company's Purpose and Values.

Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

A detailed report of the Company's political spending is posted on the Company's website semi-annually. The Company website maintains an archive of disclosure reports going back five years.

Contributions to Wisconsin legislative committees – January-December 2025

Organization	Amount
Republican Assembly Campaign Committee	\$12,000
Committee to Elect a Republican Senate	\$12,000
Senate Democratic Campaign Committee	\$6,000
Assembly Democratic Campaign Committee	\$6,000

Contributions to Trade Associations (dues equal to or greater than \$25,000) – January-December 2025

Organization	Amount to Date	Portion used for political purposes
Edison Electric Institute	\$2,160,282	\$ 1,162,950
American Clean Power Association	\$200,000	\$10,000
Iowa Utility Association	\$104,180	\$16,820
Wisconsin Utility Association	\$85,783	\$11,262
American Gas Association	\$102,000	\$3,780

Contributions to 527 organizations – January-December 2025

Organization	Amount to Date
Republican State Leadership Committee	\$100,000
Republic Governors Association	\$50,000
Democratic Governors Association	\$50,000
Democratic Attorney General Association	\$25,000
Republican Attorney General Association	\$25,000
New Democratic Majority	\$25,000

Contributions to 501(c)(4) Social Welfare Organizations – January-December 2025

Organization	Amount to date
Wisconsin Utility Investors	\$33,200
Jobs First Coalition	\$100,000
RENEW Wisconsin	\$10,000
Powering Iowa's Future	\$3,405
Fair Rate for Wisconsin's Dairyland	\$18,000

Alliant Energy does not use corporate funds for independent expenditures.

Political Spend Disclosure

January – June 2025

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Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

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Contributions to Wisconsin legislative committees – January-June 2025

Organization	Amount
Republican Assembly Campaign Committee	\$12,000
Committee to Elect a Republican Senate	\$12,000

Contributions to Trade Associations (dues equal to or greater than \$25,000) – January-June 2025

Organization	Amount to Date	Portion used for political purposes
Edison Electric Institute	\$2,160,282	\$ 1,162,950
American Clean Power Association	\$200,000	\$10,000
Iowa Utility Association	\$58,398	\$8,410
Wisconsin Utility Association	\$37,338	\$5,601
Midwest Energy Association	\$30,020	\$0

Contributions to 527 organizations – January-June 2025

Organization	Amount to Date
Republican Attorney General Association	\$25,000

Contributions to 501(c)(4) Social Welfare Organizations – January-June 2025

Organization	Amount to date
Wisconsin Utility Investors	\$8,300
Jobs First Coalition	\$100,000
RENEW Wisconsin	\$10,000
Powering Iowa's Future	\$3,255

Alliant Energy does not use corporate funds for independent expenditures.

Political Spend Disclosure January – December 2024

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation. The following report discloses contributions made between January 1, 2024 and December 31, 2024 pursuant to Alliant Energy's Political Engagement Guidelines.

Political engagement activities fully comply with all laws and align with the company's Purpose and Values.

Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

A detailed report of the Company's political spending is posted on the Company's website semi-annually. The Company website maintains an archive of disclosure reports going back five years.

Contributions to Wisconsin legislative committees – January-December 2024

Organization	Amount
Republican Assembly Campaign Committee	\$12,000
Committee to Elect a Republican Senate	\$12,000

Contributions to Trade Associations (dues equal to or greater than \$25,000) – January-December 2024

Organization	2024 Amount to Date	2024 Portion used for political purposes
Edison Electric Institute	\$1,177,553	\$243,184
American Clean Power Association	\$200,000	\$10,000
Iowa Utility Association	\$116,795	\$16,820
Wisconsin Utility Association	\$70,657	\$9,110
Midwest Energy Association	\$30,020	\$453
American Gas Association	\$330,223	\$14,200

Contributions to 527 organizations – January-December 2024

Organization	2024 Amount to Date
Republican State Leadership Committee	\$125,000
Republican Governors Association	\$75,000
Democratic Governors Association	\$50,000
Democratic Attorney General Association	\$25,000
Republican Attorney General Association	\$25,000

Contributions to 501(c)(4) Social Welfare Organizations – January-December 2024

Organization	2024 Amount to date
Wisconsin Utility Investors	\$32,400
Fair Rates for Wisconsin's Dairyland	\$18,000
Powering Iowa's Future	\$13,745
Jobs First Coalition	\$100,000

Alliant Energy did not use corporate funds for ballot measures in 2024.

Alliant Energy does not use corporate funds for independent expenditures.

Political Spend Disclosure

January – June 2024

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation. The following report discloses contributions made between January 1, 2024 and June 30, 2024 pursuant to Alliant Energy's Political Engagement Guidelines.

Political engagement activities fully comply with all laws and align with the company's Purpose and Values.

Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

A detailed report of the Company's political spending is posted on the Company's website semi-annually. The Company website maintains an archive of disclosure reports going back five years.

Contributions to Wisconsin legislative committees – January-June 2024

Organization	Amount
Republican Assembly Campaign Committee	\$12,000
Committee to Elect a Republican Senate	\$12,000

2024 Contributions to Trade Associations (dues equal to or greater than \$25,000) – January-June 2024

Organization	2024 Amount to Date	2024 Portion used for political purposes
Edison Electric Institute	\$1,177,553	\$ 243,184
American Clean Power Association	\$200,000	\$10,000
Iowa Utility Association	\$58,398	\$8,410
Wisconsin Utility Association	\$29,359	\$4,404
Midwest Energy Association	\$30,020	\$453
American Gas Association	\$330,223	\$14,200

2024 Contributions to 527 organizations – January-June 2024

Organization	2024 Amount to Date
Republican State Leadership Committee	\$125,000
Republican Governors Association	\$50,000
Democratic Governors Association	\$50,000
Democratic Attorney General Association	\$25,000
Republican Attorney General Association	\$25,000

2024 Contributions to 501(c)(4) Social Welfare Organizations – January-June 2024

Organization	2024 Amount to date
Wisconsin Utility Investors	\$16,200
Fair Rates for Wisconsin's Dairyland	\$18,000
Powering Iowa's Future	\$13,745
Jobs First Coalition	\$100,000

Alliant Energy did not use corporate funds for ballot measures.

Alliant Energy does not use corporate funds for independent expenditures.

Political Spend Disclosure January – December 2023

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation. The following report discloses contributions made between January 1, 2023 and December 31, 2023 pursuant to Alliant Energy's Political Engagement Guidelines.

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Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

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Contributions to Wisconsin legislative committees – January-December 2023

Organization	Amount
Republican Assembly Campaign Committee	\$12,000
Committee to Elect a Republican Senate	\$12,000

2023 Contributions to Trade Associations (dues equal to or greater than \$25,000) – January-December 2023

Organization	2023 Dues	2023 Portion used for political purposes
Edison Electric Institute	\$1,096,847	\$361,960
American Clean Power Association	\$200,000	\$10,000
Iowa Utility Association	\$116,795	\$4,205
Business Round Table	\$200,000	\$120,000
Wisconsin Utility Association	\$56,541	\$8,481
American Gas Association	\$310,740	\$10,565
Midwest Energy Association	\$30,020	\$0

2023 Contributions to 527 organizations – January-December 2023

Organization	Amount
Republican State Leadership Committee	\$135,000
Republican Governors Association	\$125,000
Democratic Governors Association	\$100,000
Democratic Attorney General Association	\$25,000
Republican Attorneys General Association	\$25,000

2023 Contributions to 501(c)(4) Social Welfare Organizations – January-December 2023

Organization	Amount
Wisconsin Utility Investors	\$31,464
Fair Rates for Wisconsin's Dairyland	\$18,000
Jobs First Coalition	\$100,000
Powering Iowa's Future	\$17,915
Wisconsin Clean Energy Coalition (fka Powering Wisconsin)	\$10,000
NSCL Foundation for State Legislatures	\$15,000

Alliant Energy did not use corporate funds for ballot measures in 2023.

Alliant Energy does not use corporate funds for independent expenditures.

Political Spend Disclosure

January – June 2023

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation. The following report discloses contributions made between January 1, 2023 and June 30, 2023 pursuant to Alliant Energy's Political Engagement Guidelines.

Political engagement activities fully comply with all laws and align with the company's Purpose and Values.

Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

A detailed report of the Company's political spending is posted on the Company's website semi-annually. The Company website maintains an archive of disclosure reports going back five years.

Contributions to Wisconsin legislative committees – January-June 2023

Organization	Amount
Republican Assembly Campaign Committee	\$12,000
Committee to Elect a Republican Senate	\$12,000

2023 Contributions to Trade Associations (dues equal to or greater than \$25,000) – January-June 2023

Organization	2023 Dues	2023 Portion used for political purposes
Edison Electric Institute	\$1,096,847	\$361,960
American Clean Power Association	\$200,000	\$10,000
Iowa Utility Association	\$58,398	\$4,088
Business Round Table	\$200,000	\$120,000
Wisconsin Utility Association	\$37,181	\$5,557
American Gas Association	\$310,740	\$10,565
Midwest Energy Association	\$30,020.27	\$0

2023 Contributions to 527 organizations – January-June 2023

Organization	Amount
Republican State Leadership Committee	\$130,000
Republican Governors Association	\$100,000
Democratic Governors Association	\$100,000
Democratic Attorney General Association	\$25,000
Republican Attorneys General Association	\$25,000

2023 Contributions to 501(c)(4) Social Welfare Organizations – January-June 2023

Organization	Amount
Wisconsin Utility Investors	\$15,357
Fair Rates for Wisconsin's Dairyland	\$18,000
Jobs First Coalition	\$100,000
Powering Iowa's Future	\$17,838
Powering Wisconsin	\$10,000

Alliant Energy does not use corporate funds for independent expenditures.

2022 Political Spend Disclosure

January – December 2022

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation.

Political engagement activities fully comply with all laws and align with the company's Purpose and Values.

Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

A detailed report of the Company's political spending is posted on the Company's website semi-annually. The Company website maintains an archive of disclosure reports going back five years.

2022 Contributions to Wisconsin legislative committees

There were no contributions to report in this category.

2022 Contributions to Trade Associations (dues equal to or greater than \$25,000)

Organization	2022 Dues	2022 Portion used for political purposes
Edison Electric Institute	\$1,051,040	\$346,843
American Clean Power Association	\$200,000	\$10,000
Iowa Utility Association	\$116,795	\$16,820
Business Round Table	\$150,000	\$90,000
Wisconsin Utility Association	\$64,208	\$9,631
American Gas Association	\$134,858	\$6,878

2022 Contributions to 527 organizations

Organization	Amount
Republican State Leadership Committee	\$35,000
Republican Governors Association	\$125,000
Democratic Governors Association	\$100,000
Democratic Attorney General Association	\$50,000
Democratic Legislative Campaign Committee	\$50,000

2022 Contributions to 501(c)(4) Social Welfare Organizations

Organization	Amount
Wisconsin Utility Investors	\$29,677
Fair Rates for Wisconsin's Dairyland	\$15,500
Powering Iowa's Future	\$14,772
Jobs First Coalition	\$100,000

Alliant Energy does not use corporate funds for independent expenditures.

Political Spend Disclosure

January – June 2022

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation. The following report discloses contributions made between January 1, 2022 and June 30, 2022 pursuant to Alliant Energy's Political Engagement Guidelines.

Political engagement activities fully comply with all laws and align with the company's Purpose and Values.

Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

A detailed report of the Company's political spending is posted on the Company's website semi-annually. The Company website maintains an archive of disclosure reports going back five years.

Contributions to Wisconsin legislative committees – January-June 2022

There were no contributions to report in this category.

2022 Contributions to Trade Associations (dues equal to or greater than \$25,000) – January-June 2022

There were no contributions to report in this category.

2022 Contributions to 527 organizations – January-June 2022

Organization	Amount
Democratic Governors Association	\$100,000

2022 Contributions to 501(c)(4) Social Welfare Organizations – January-June 2022

Organization	Amount
Wisconsin Utility Investors	\$7,491.18
Fair Rates for Wisconsin's Dairyland	\$6,500
Powering Iowa's Future	\$6,572

Alliant Energy does not use corporate funds for independent expenditures.

2021 Political Spend Disclosure

Alliant Energy contributes to legislative committees and political parties to support public policies advancing the interests of the company's customers and the communities it serves – regardless of political affiliation.

Political engagement activities fully comply with all laws and align with the company's Purpose and Values.

Contributions fully comply with the company's Political Engagement Guidelines, which are overseen by the Nominating and Governance Committee of the Board of Directors.

Alliant Energy does not use corporate funds for contributions to any state or federal political candidates or their campaign committees.

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2021 Contributions to Wisconsin legislative committees

Organization	Amount
Republican Assembly Campaign Committee	\$12,000

2021 Contributions to Trade Associations (dues equal to or greater than \$25,000)

Organization	Dues	Portion used for political purposes
Edison Electric Institute	\$1,056,688	\$137,367
American Clean Power Association	\$200,000	\$10,000
Iowa Utility Association	\$116,795	\$16,820
Business Round Table	\$100,000	\$40,000
Wisconsin Utility Association	\$61,972	\$9,296
Midwest Energy Association	\$30,020	\$0
American Gas Association	\$134,858	\$6,878

2021 Contributions to 527 organizations

Organization	Amount
Republican State Leadership Committee	\$125,000
Republican Governors Association	\$125,000
Democratic Governors Association	\$100,000
Democratic Attorney General Association	\$50,000
Democratic Legislative Campaign Committee	\$50,000
Republican Lieutenant Governors Association	\$25,000

2021 Contributions to 501(c)(4) Social Welfare Organizations

Organization	Amount
Jobs First Coalition	\$100,000
Wisconsin Utility Investors	\$28,812
Fair Rates for Wisconsin's Dairyland	\$15,500
Minnesota Utility Investors	\$2,500

Alliant Energy does not use corporate funds for independent expenditures.