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**TAX ADDITIONS**

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**STATE TAX ADDITIONS**

"The Public Utilities Act" (Act) authorizes a public utility to charge its Customers, in addition to any rate authorized by the Act, an additional charge equal to the total amount of certain taxes; Gas Revenue Tax and Gross Revenue (Public Utility Fund) Tax.

Section 5-15 of Public Act 93-0031 (Gas Use Tax Law) requires the Company, as the last delivering supplier, to collect a Gas Use Tax.

The respective amount for each of the above-mentioned additions for state taxes will be separately designated on each Customer's bill.

**A. Gas Revenue Tax**

Pursuant to Section 2 of "The Gas Revenue Tax Act," a tax is imposed upon persons engaged in the business of distributing, supplying, furnishing, or selling gas to persons for use or consumption and not for resale at the rate of 2.4 cents per Therm of all gas which is so distributed, supplied, furnished, sold, or transported to or for each Customer in the course of such business, or 5% of the gross receipts received from each Customer from such business, whichever is the lower rate as applied to each Customer for that Customer's billing period. This tax shall not be imposed on transactions with Customers who incur a tax liability under the "Gas Use Tax Law."

**B. Gross Revenue (Public Utility Fund) Tax**

Pursuant to Section 2-202 of "The Public Utilities Act," as increased by 83 Ill. Adm. Code 270.5, a tax is imposed upon each public utility subject to the provisions of this Act equal to 0.1% of its gross revenue.

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**TAX ADDITIONS**

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**C. Gas Use Tax – (Applicable to Non-exempt Rider T Customers)**

Pursuant to Section 5-15 of Public Act 93-0031 (Gas Use Tax Law), a tax is imposed upon the privilege of using gas obtained in a purchase of out-of-state gas. For purchasers who have not provided the Company with a Gas Use Tax Exemption Certificate or a Gas Use Tax Self-Assessor Certification, the Company is obligated to collect this tax at the rate of 2.4 cents per Therm.

The Company will continue to collect Gas Revenue Tax on transactions for services it provides to Customers whose gas usage is exempt from Gas Use Tax.

**MUNICIPAL TAX ADDITIONS**

**A. Charge Based on Gross Revenue (Revenue Charge)**

Pursuant to the provisions of Section 9-221 of "The Public Utilities Act" authorizing certain additional gross revenue charges for services rendered in municipalities imposing the tax authorized by Section 8-11-2 of the "Illinois Municipal Code," as amended, the Company shall add an additional charge to cover, (1) the municipal tax itself, (2) an allowance of three percent of the tax for costs of accounting, and (3) the increase in taxes and other payments to governmental bodies resulting from the additional charge. Such additional charges shall be added to all billings for gas furnished for use or consumption and not for resale and for all service rendered in connection therewith within the corporate limits of the municipality levying such tax. The amount of the addition will be separately designated on each Customer's bill.

The additional charge (computed upon the sum of the net amount of each bill as figured under the applicable rates) applicable in the municipality which has levied the municipal tax is shown below.

**TAX ADDITIONS**

Rate Zone I		
<u>Municipality</u>	<u>Additional Charge Due to Municipal Tax</u>	<u>Municipal Tax Effective Date</u>
Alsey	5.15	August 1, 2010
Alton	3.09	September 1, 2015
Ashland	4.12	August 1, 2015
Barry	5.15	May 1, 2015
Baylis	5.15	February 1, 2000
Beardstown	5.15	April 1, 2000
Benton	5.15	January 1, 2017
Blue Mound	2.58	March 1, 1999
Bluffs	5.15	January 1, 1987
Buckner	5.15	May 1, 2011
Camp Point	4.12	March 1, 1989
Cambria	5.15	May 1, 1994
Canton	5.15	November 1, 1987
Carbondale	5.15	July 1, 1968
Carterville	5.15	March 15, 1968
Charleston	3.09	July 1, 1986
Clayton	3.09	March 1, 2000
Crainville	5.15	November 1, 1987
DeSoto	5.15	August 1, 1970
Dowell	5.15	April 1, 1965
DuQuoin	5.15	November 1, 1998
Edgewood	5.15	September 1, 1969
Effingham	1.545	February 1, 1996
Exeter	4.12	November 1, 2011
Elkville	5.15	November 1, 1988
Freeman Spur	5.15	July 1, 1958
Energy	5.15	June 1, 1956
Glasford	5.15	September 1, 2006
Grafton	5.15	August 5, 1991
Griggsville	5.15	May 1, 2004
* Henning	2.06	September 1, 2018

**TAX ADDITIONS**

Rate Zone I		
<u>Municipality</u>	<u>Additional Charge Due to Municipal Tax</u>	<u>Municipal Tax Effective Date</u>
Hindsboro	5.15	May 1, 1994
Hoopeston	5.15	June 1, 1998
Johnston City	5.15	December 1, 1965
Kampsville	2.06	January 1, 1997
Kansas	2.58	May 1, 1984
Loami	5.15	June 1, 1966
Marion	5.15	June 1, 2013
Mattoon	5.15	May 1, 1966
Milton	3.09	October 1, 2011
Mt. Sterling	5.15	May 1, 1986
Moweaqua	3.09	January 1, 1992
Murrayville	5.15	August 1, 2006
Nebo	3.09	June 1, 2012
Neoga	5.15	August 1, 1999
New Canton	5.15	January 1, 2017
Nokomis	5.15	November 1, 1996
Oneida	5.15	February 1, 2014
Orient	2.06	September 11, 1985
*Pana	5.15	January 1, 2020
Paris	5.15	July 1, 1997
Perry	2.06	April 1, 1991
Potomac	3.09	July 1, 2005
Royalton	5.15	August 20, 1987
Sesser	5.15	June 1, 1998
Strasburg	2.06	March 1, 1995
Taylorville	3.09	September 1, 1989
Valier	5.15	December 1, 1964
Versailles	3.09	May 1, 1967
Westfield	5.15	April 1, 1981
Woodson	5.15	January 1, 2005
Zeigler	5.15	April 1, 1988

Date of Filing, December 4, 2019

Date Effective, January 1, 2020

Filed Pursuant to Municipal Ordinance

Issued by R.J. Mark, President & CEO  
 10 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

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**TAX ADDITIONS**

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Rate Zone II		
<u>Municipality</u>	<u>Additional Charge Due to Municipal Tax</u>	<u>Municipal Tax Effective Date</u>
Armington	5.15%	July 6, 1987
Atlanta	5.15%	July 1, 1979
Camargo	5.15%	April 1, 1994
Curran	5.15%	August 1, 2013
Delavan	5.15%	May 1, 1987
Grandview	5.15%	July 1, 2010
Heyworth	5.15%	July 1, 2005
Homer	0.00%	January 1, 2020
Hopedale	5.15%	November 26, 1993
Ivesdale	5.15%	July 1, 2010
Lincoln	4.12%	October 1, 2013
Marquette Heights	5.15%	April 1, 1959
Minier	5.15%	January 5, 1986
Morton	5.15%	June 1, 2009
Newman	5.15%	August 1, 2006
Peoria	3.605%	February 1, 2011
Pesotum	5.15%	February 5, 1975
Rochester	5.15%	January 1, 1969
Sadorus	4.12%	November 6, 1968
San Jose	5.15%	December 1, 1999
South Pekin	5.15%	February 1, 1979
Southern View	5.15%	November 1, 1958
*Sparland	5.15%	September 1, 2021
Spaulding	3.09%	October 1, 2010
Stanford	5.15%	February 3, 1987
Varna	5.15%	December 1, 1983
Villa Grove	5.00%	January 1, 1980
Yates City	5.15%	September 3, 1972

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Date of Filing, August 27, 2021

Date Effective, September 1, 2021

Filed Pursuant to Municipal Ordinance

Issued by R.J. Mark, President & CEO  
10 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**TAX ADDITIONS**

Rate Zone III		
<u>Municipality</u>	<u>Additional Charge Due to Municipal Tax</u>	<u>Municipal Tax Effective Date</u>
Alexis	4.12%	August 1, 2008
*		
Arlington	5.15%	October 1, 1967
Ava	3.09%	December 6, 1983
Baldwin	5.15%	January 1, 1989
Belgium	5.15%	July 1, 2018
Belleville	5.15%	May 15, 2002
Benld	5.15%	June 1, 1985
Bethalto	5.15%	October 1, 2014
Brooklyn	5.15%	August 21, 1961
Buffalo	5.15%	May 1, 2001
Bureau	5.15%	May 1, 2013
*		
Cambridge	2.37%	November 1, 1962
Caseyville	3.09%	October 16, 1997
Central City	5.15%	September 12, 1994
Centralia	5.15%	January 1, 2007
*		
Cerro Gordo	5.15%	January 1, 2011
Champaign	2.83%	November 1, 1964
Chapin	5.15%	June 1, 2000
*Coffeen	5.15%	January 1, 2022
Collinsville	4.12%	April 1, 2016
Columbia	5.15%	February 1, 1993
Coulterville	5.15%	November 30, 2001
Cutler	5.15%	July 1, 1994
Dalton City	2.06%	July 1, 1987
Dalzell	5.15%	October 1, 2017
Dawson	5.15%	February 6, 1987
De Pue	4.64%	September 1, 1992

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**TAX ADDITIONS**

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Rate Zone III		
<u>Municipality</u>	<u>Additional Charge Due to Municipal Tax</u>	<u>Municipal Tax Effective Date</u>
Decatur	4.37%	February 1, 2016
DuQuoin	5.15%	November 1, 1998
East Alton	5.15%	June 1, 2010
East Carondelet	5.15%	March 15, 2002
East Galesburg	3.09%	August 22, 1971
East St. Louis	5.15%	February 15, 1968
Edwardsville	3.605%	April 1, 1996
Ellis Grove	5.15%	February 1, 1996
Evansville	5.15%	January 2, 1992
Fairmont City	5.15%	April 1, 1968
Fayetteville	5.15%	June 1, 1988
Fithian	3.09%	March 1, 1986
Galesburg	5.15%	January 1, 2016
Gillespie	5.15%	February 10, 1999
Granville	5.15%	September 1, 2016
Greenville	5.15%	July 1, 2012
Hamel	5.15%	February 1, 2005
Hartford	3.09%	May 4, 1998
Hecker	5.15%	September 1, 1986
Hillsboro	5.15%	June 22, 2001
Illioopolis	5.15%	May 31, 2002
Joy	1.545%	January 1, 2012
Keithsburg	5.15%	March 15, 1964
Kewanee	3.09%	November 1, 1991
LaSalle	5.15%	August 2, 1993
*Lebanon	5.15%	October 1, 2016
Lenzburg	5.15%	September 18, 1985
Livingston	5.15%	May 1, 2016
Lostant	5.15%	September 1, 2011
Madison	5.15%	July 1, 1981

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Date of Filing, September 29, 2016

Date Effective, October 1, 2016

Filed Pursuant to Municipal Ordinance

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

**TAX ADDITIONS**

Rate Zone III

<u>Municipality</u>	<u>Additional Charge Due to Municipal Tax</u>	<u>Municipal Tax Effective Date</u>
Magnolia	5.15%	August 1, 1992
Mahomet	5.15%	August 1, 1998
Mansfield	5.15%	January 1, 2016
Marissa	5.15%	April 1, 1994
Maroa	2.06%	June 22, 1998
Maryville	4.12%	April 23, 1990
Mascoutah	3.09%	December 1, 1994
McNabb	5.15%	November 1, 2015
Mechanicsburg	5.15%	January 1, 2010
Monmouth	1.803%	May 1, 2020
Mt. Clare	5.15%	December 17, 1999
Mt. Olive	5.15%	October 1, 1957
Mt. Zion	3.09%	April 1, 1984
Mulberry Grove	2.58%	October 1, 2005
New Athens	2.84%	December 31, 1981
North Henderson	4.12%	October 26, 1998
North Utica	5.15%	August 12, 1996
* O'Fallon	5.15%	January 1, 2022
Oglesby	5.15%	January 1, 2012
Ottawa	5.15%	June 29, 2000
Panama	2.58%	July 29, 2003
Patoka	2.06%	December 1, 2015
Percy	5.15%	June 10, 2003
Pontoon Beach	5.15%	July 16, 1993
Prairie du Rocher	5.15%	April 1, 1994
Richview	5.15%	September 1, 1997
Ruma	3.09%	December 1, 1989
Rutland	5.15%	January 1, 1998



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**TAX ADDITIONS**

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Rate Zone III		
<u>Municipality</u>	<u>Additional Charge Due to Municipal Tax</u>	<u>Municipal Tax Effective Date</u>
St. Jacob	5.15%	June 1, 1997
Sawyerville	5.15%	June 10, 2003
Schram City	5.15%	March 16, 1999
Seatonville	4.12%	December 1, 2006
Shiloh	5.15%	November 18, 1998
Smithton	5.15%	November 2, 1990
South Roxana	5.15%	October 1, 1976
Spring Valley	5.15%	December 30, 2003
Staunton	5.15%	October 9, 2003
Steeleville	5.15%	February 1, 1996
Summerfield	5.15%	November 12, 2003
Swansea	5.15%	August 1, 2005
*Taylor Springs	5.15%	June 1, 2018
Tilden	5.15%	November 1, 2000
Tilton	5.15%	November 15, 2002
Toluca	5.15%	June 1, 2010
Towanda	5.15%	September 1, 1991
Trenton	2.06%	January 1, 1991
Troy	3.09%	July 1, 1994
Urbana	5.15%	July 7, 2002
Valmeyer	5.15%	August 30, 1988
Venice	5.15%	April 1, 1994
Wamac	5.15%	March 1, 1986

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Date of Filing, May 24, 2018

Date Effective, June 1, 2018

Filed Pursuant to Municipal Ordinance

Issued by R.J. Mark, President & CEO  
6 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

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**TAX ADDITIONS**

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<u>Municipality</u>	<u>Additional Charge Due to Municipal Tax</u>	<u>Municipal Tax Effective Date</u>
Wamac <sup>2/</sup>	1.03%	August 1, 1986
Wapella	5.15%	July 1, 1992
Washington Park	5.15%	July 27, 1978
Washington Park <sup>1/</sup>	2.58%	January 12, 1982
Waterloo	5.15%	March 1, 1994
Wenona	5.15%	January 27, 1997
Witt	5.15%	February 6, 2004
*Wood River	5.15%	March 1, 2018
Worden	5.15%	April 1, 2007
Willisville	5.15%	September 1, 1994

1/ Persons, firms or corporations certified by the Village of Washington Park to be engaged in the business of manufacturing, with at least 75 employees.

2/ Business entities certified by the City of WAMAC to regularly employ more than 100 full-time employees.

**TAX ADDITIONS**

**B. Charge Based on Therms Delivered (Use Charge)**

Pursuant to the provisions of Section 9-222.2 of "The Public Utilities Act" authorizing certain additional charges based on a Therms delivered basis for gas delivered in municipalities imposing the tax, the Company shall add an additional charge to cover, (1) the municipal tax itself, (2) an allowance of three percent of the tax for costs of accounting, and (3) the increase in taxes and other payments to governmental bodies resulting from the additional charge. Such additional charges shall be added on a per Therm basis to all billings for gas delivered for use or consumption and not for resale in connection therewith within the corporate limits of the municipality levying such tax. The amount of the addition will be separately designated on each Customer's bill.

If a municipality has enacted a municipal tax based on gross receipts, the municipality will not be allowed to enact a municipal tax based on Therms delivered which is applicable to Rider PGA Therms delivered.

The additional charge (computed upon a Therm delivered basis) applicable in the municipality which has levied the municipal tax is shown below.

<u>Municipality</u>	<u>Per Therm Charge Due to Municipal Tax</u>	<u>Tax Applicable to Rider T Therms</u>	<u>Tax Applicable to Rider PGA Therms</u>	<u>Municipal Tax Effective Date</u>
Alton	\$0.033990	Yes	-	09/01/15
Belleville	\$0.051500	Yes	-	01/01/15
* Cahokia Heights	\$0.051500	Yes	Yes	02/01/22
* Champaign	\$0.021630	Yes	-	03/01/22
Collinsville	\$0.041200	Yes	-	04/01/16
DePue	\$0.051500	Yes	-	10/01/20
E. St. Louis	\$0.051500	Yes	-	06/29/15
Edwardsville	\$0.036050	Yes	-	03/01/13
Galesburg	\$0.051500	Yes	-	01/01/16
LaSalle	\$0.051500	Yes	-	09/01/16
Marion	\$0.051500	Yes	-	07/01/20
Monmouth	\$0.015450	Yes	-	01/01/19
O'Fallon	\$0.051500	Yes	-	12/01/12
Peoria	\$0.003605	Yes	-	02/01/11
Tilton	\$0.051500	Yes	-	01/01/21
Urbana	\$0.051500	Yes	-	04/01/16

Date of Filing, February 14, 2022

Date Effective, March 1, 2022

Filed Pursuant to Municipal Ordinance

Issued by R.J. Mark, President & CEO  
 10 Executive Drive, Collinsville, IL 62234

\*Asterisk denotes change

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## TAX ADDITIONS

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### INVESTED CAPITAL TAX COST ADJUSTMENT (ICT COST ADJUSTMENT)

#### **Applicability**

This Adjustment is applicable to all customers taking service from the Company, except customers taking service under GDS-7.

#### **Purpose**

The purpose of this section is to provide for more accurate recovery of the Invested Capital Tax ("ICT") imposed on the Company under Section 2a.1 of the Gas Revenue Tax Act (35 ILCS 615/2a.1) as heretofore and hereafter amended. The amount of the ICT annually paid by the Company may be less than or greater than the value used in the calculation of base rates in rate proceedings. This section adjusts for differences between the Company's ICT liability for each Tax Period and the amount included in base rates, and reconciles those adjustments so that rates accurately reflect the ICT payable by the Company for that Tax Period and that any potential over- or under-collection of ICT does not distort the costs of different sources of capital available to the Company.

#### **Definitions**

Generally, definitions of terms used in this section are provided in the Definitions part of the Customer Terms and Conditions of the Company's Gas Schedule of Rates. The following definitions are for use specifically in this section:

\* **Base Rate Revenues**

Base Rate Revenues means revenues recovered through base rates, as determined in the Company's last rate case. Base Rate Revenues shall include costs and revenues associated with the Delivery Service Rates (under both Riders S and T) for GDS-1, GDS-2, GDS-3, GDS-4, GDS-5 and GDS 6, Rider GUA, Rider TBS and the Unsubscribed Bank Capacity Charge (UBCC) portion of Rider S. Base Rate Revenues shall not include revenues or credits arising from Delivery Service Rate GDS-7 and Riders EF, G, GC, GEA, GER, PGA, S (excluding UBCC), VBA, TAR, and QIP.

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**TAX ADDITIONS**

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**Effective Period**

Effective Period means the period during which the ICTA is applied to the Company's Base Rate Revenues. The Effective Period begins with the first monthly Billing Period after the Invested Capital Tax Adjustment is filed.

**Tax Period**

Tax Period means the applicable year for which the Company has ICT liability.

**ICT Adjustment**

An Invested Capital Tax Adjustment (ICTA) for the Tax Period will be determined by the Company as a uniform percentage applicable to Base Rate Revenues of Customer bills.

ICTAs for each Tax Period shall be determined in accordance with the following formula:

$$\text{ICTA} = (\text{ICTTU} / \text{PBR} + \text{ARB} / \text{PBR}_R)$$

Where:

ICTA = Invested Capital Tax Adjustment, a percentage carried to two decimal places and applied to Base Rate Revenues of each Customer's bill.

ICTTU = The amount of Invested Capital Tax True Up determined annually by the arithmetic result of ICT Costs less ICT Base Rate Allowance (ICT Costs – ICT Base Rate Allowance) for each applicable Tax Period.

PBR = The projected Base Rate Revenues for the twelve (12) consecutive monthly Billing Periods beginning July of the filing year through June of the following year.

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**TAX ADDITIONS**

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ARB = Annual Reconciliation Balance from any over-collection or under-collection during the immediately preceding July through June Billing Periods for the recovery period, plus any Commission ordered adjustment.

PBR<sub>R</sub> = The projected Base Rate Revenues for the nine (9) consecutive monthly Billing Periods beginning October of the filing year through June of the following year.

The ICTTU applicable to each Tax Period may be a positive or negative value and shall be calculated annually by the Company as provided herein according to the following formula:

ICTTU= (ICT Costs – ICT Base Rate Allowance)

Where:

ICT Costs = The total dollar liability of the Company for ICT due on account of the Company's taxable invested capital during the Tax Period, calculated as provided in the Gas Revenue Tax Act (35 ILCS 615/1 *et seq.*) as heretofore and hereafter amended. In the event that the Company's ICT liability due on account of the Company's taxable invested capital during the Tax Period is adjusted after the payment by the Company of ICT for that Tax Period, then that adjustment (which may be positive or negative) will be added to the next annual ICT Costs calculated under this Adjustment.

ICT Base Rate Allowance = The amount of ICT liability included in the revenue requirement from which the base rates in force during the applicable calendar year are derived. If base rates applicable to service provided by the Company during the applicable Tax Period are derived from more than one such revenue requirement, then the ICT Base Rate Allowance shall be the arithmetic mean of the amounts of ICT liability included in each such revenue requirement, weighted by the number of days of service during the applicable Tax Period that the rates derived from that revenue requirement were applicable.

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## TAX ADDITIONS

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ICTAs shall be applicable to service rendered to each Customer during the twelve (12) monthly Billing Periods commencing with the Customer's first bill issued on or after the July Billing Period of the calendar year following the end of the Tax Period. The initial ICTAs will be calculated for the Tax Period running January 1, 2017 through December 31, 2017, and be applicable to service rendered during the twelve (12) monthly Billing Periods beginning on or after July 2018.

The amount of the ICTA may be combined with other tax adjustment Riders of similar charge type shown as "BRT Cost Adjustment", or may be separately designated on each Customer's bill as "ICT Cost Adjustment" or similar legend.

### **Informational Filing**

No later than the first business day on or after June 7 of each calendar year (beginning June 7, 2018), an informational sheet shall be submitted to the Commission specifying the ICTA to be effective during the subsequent twelve (12) monthly Billing Periods and describing and supporting its calculation. The informational filing shall be accompanied by workpapers showing the calculation and determination of that ICTA and the identifying the data that went into its calculation.

### **Reconciliation Process**

On or before September 20 of each calendar year during which an ICTA has been applied (beginning September 20, 2019), the Company shall file a petition with the Chief Clerk of the Commission to initiate an annual reconciliation process. The petition shall include a reconciliation that compares (a) the actual total incremental collections or credits under this Adjustment on account of bills rendered during the twelve (12) monthly Billing Periods commencing with July of the prior calendar year with (b) the total ICTTU used in the calculation of that ICTA. Any applicable Annual Reconciliation Balance (ARB) shall be effective for the nine (9) month period beginning with the October 2019 Billing Period continuing through the June 2020 Billing Period, and each subsequent nine (9) month period beginning with the October Billing Period thereafter. ICTAs shall be recalculated prior to the commencement of each such 9-month period to reflect the inclusion of the ARB.

Documentation and workpapers supporting the Company's calculation shall be presented with its reconciliation petition and shall be provided to the Commission's Accounting Staff at the time of or before the petition's filing.

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**TAX ADDITIONS**

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Upon review of each annual petition and reconciliation filed by the Company, the Commission may require a hearing to receive from the Company such evidence as the Commission requires regarding any aspect of the determination and reconciliation of credits or charges under this Adjustment. If the Commission finds, after hearing, that any amounts were incorrectly calculated, debited, or credited during the applicable reconciliation year, the Commission may by order require that the ICTA calculated under this Adjustment be prospectively adjusted by appropriate credits or debits thereto.

The difference described above, together with any adjustment ordered by the Commission in the reconciliation process, shall be the Annual Reconciliation Balance (ARB) applicable to the next annual calculation of said ARB.

**\* ANNUAL INTERNAL AUDIT**

The Company shall submit annually to the Commission's Director of the Financial Analysis Division, an internal audit of the revenue recovered or refunded pursuant to the Invested Capital Tax Cost Adjustment (ICT Cost Adjustment) for the previous Effective Period. Such report shall be verified by an officer of the Company. The internal audit shall be submitted no later than November 1 with the initial internal audit report submitted no later than November 1, 2020. All internal audits conducted under the ICT Cost Adjustment shall include at least the following tests:

- (1) The adjustments are accurate and in compliance with the ICT Cost Adjustment tariff;
- (2) The revenues are not collected or refunded through other approved tariffs;
- (3) ICT Cost Adjustments are being properly billed to Customers; and
- (4) ICT Cost Adjustment revenues are recorded in the appropriate accounts.

The ICT Cost Adjustment (ICTA) internal audit may be provided in a joint audit report with the Company's Rider Variable Income Tax Adjustment ("VITA") internal audit due to the overlapping nature of ICTA and Rider VITA's billing and reconciliation periods.