**Section 285.3055 Schedule C-5.4: Interest Synchronization**

a) Provide a schedule calculating synchronized interest and the components of interest expense that was used for computing test year income tax expense.

b) Information provided for the calculation of synchronized interest shall include:

1) Original cost rate base;

2) Weighted cost of debt; and

3) Synchronized interest.

c) Information provided for components of interest expense that was used for computing test year income tax expense shall include:

1) ICC Account number;

2) Utility's account number;

3) Description of interest expense item; and

4) Amount.

d) The amounts shall be aggregated. The total amount is the amount of interest expense used in calculating test year income taxes. If the amount of synchronized interest is the only interest amount used in the computation of test year income taxes, the utility needs to provide only the information required by subsection (b).