**Section 285.3185 Schedule C-20: Local Taxes, Municipal Taxes, and Franchise Taxes**

a) For each of the three consecutive years immediately preceding the test year and the test year, provide a schedule of all local taxes, municipal taxes, and franchise taxes embedded in tariffed rates, except for property taxes that are provided on Schedule C-19 and the add-on taxes provided on Schedule C-25. Each type of tax or fee may be aggregated; if the utility aggregates each type of tax or fee, the utility shall also provide, for each type of tax or fee, the specific details for the ten largest amounts passed on to customers.

b) Information provided shall include:

1) Description and location of tax;

2) Taxing authority;

3) Effective tax rate;

4) Basis;

5) Total tax assessed to utility;

6) Amount passed on to customers;

7) Amount charged to operating expenses;

8) ICC Account;

9) Foregone discounts, collection fees, or accounting fees; and

10) Explanation of foregone discounts, collection fees, or accounting fees.

c) Provide a reconciliation of taxes other than income at present rates for the test year reflected on Schedule C-1 with the total test year taxes reflected on Schedules C-19, C-20, and C-25.