**Section 712.7200 Account 7200 Operating Taxes**

a) Cost Pool: Same as Account

b) Cost Pool Apportionment Basis: Account transaction analysis

c) Regulated/Nonregulated Apportionment Basis: Account transaction analysis

d) Cost Definition: Indirectly attributable

e) Comments: An analysis of tax records is performed to determine which apportionment methodology is appropriate.

(Source: Added at 27 Ill. Reg. 12489, effective August 1, 2003)