**Section 712.7400 Account 7400 Nonoperating Taxes**

a) Cost Pool: Same as Account

b) Cost Pool Apportionment Basis: Cost pool equals Account

c) Regulated/Nonregulated Apportionment Basis: Account transaction analysis

d) Cost Definition: See subsection (e)

e) Comments: An analysis of this Account is performed to determine if nonoperating taxes have been generated by transactions from Accounts 7350 and 7370. Apportionment is then made on the same basis as the causative transactions.