**Section 210.10 Fiscal Year for Annual Reports**

All public utilities, as that term is defined in Section 3-105 of the Public Utilities Act (Act) [220 ILCS 5/3-105], and all telecommunications carriers, as that term is defined in Section 13-202 of the Act [220 ILCS 5/13-202] shall report on a calendar year basis, ending on December 31 of each year, for purposes of the annual reports required by Section 5-109 of the Act [220 ILCS 5/5-109]*,* except that this requirement *shall apply to the services of an electing provider and to competitive telecommunications rates and services only to the extent that the Commission requires annual reports authorized by Section 5-109, provided the telecommunications provider may use* the most recent version of *generally accepted accounting practices or accounting systems it uses for financial reporting purposes in the annual report* [220 ILCS 5/13-101].

(Source: Amended at 38 Ill. Reg. 15900, effective July 11, 2014)