**Section 285.3075 Schedule C-8: Demonstration and Selling, Advertising, and Miscellaneous Sales Expenses**

a) Provide information on demonstration and selling, advertising, and miscellaneous sales expenses for the test year.

b) Information provided shall include:

1) Account number;

2) Account description;

3) Test year expense;

4) Ratemaking adjustments for disallowable political, promotional, goodwill and institutional advertising; and

5) Expense included on Schedule C-1 to derive pro forma operating income at present rates.

c) Work papers for electric and gas utilities shall support the amount provided for in accordance with the requirements of 83 Ill. Adm. Code 295.40.

d) Work papers for telecommunications carriers, water, and sewer utilities shall include copies of advertising programs and scripts supporting the total amount provided.