**Section 285.3230 Schedule C-25: Add-On Taxes**

 a) For each applicable service, provide information for add-on taxes, defined as those taxes other than income that are not recovered in tariffed rates, for each taxing authority or group of taxing authorities listed in subsection (b) at the following rates. Explain the method by which add-on taxes have been excluded from revenues at proposed rates as reflected on Schedule C-1:

 1) The unadjusted test year amounts at present rates. State whether, or not, add-on taxes are included in revenues as reflected on Schedule C-1; and

 2) The pro forma test year amounts at proposed rates.

 b) Information shall be provided for the following taxing authorities:

 1) Municipalities (Provide aggregated amounts for all municipal add-on taxes.);

 2) State (Provide amounts for each type of add-on tax.); and

 3) Other (Provide amounts for each type of add-on tax levied by other taxing authorities.).

 c) Information provided shall include:

 1) Amount recorded as revenue that represents add-on tax receipts from ratepayers;

 2) Amount recorded as expense that represents distributions of add-on taxes to taxing authority; and

 3) Accounting fees collected.