**Section 656.70 Rider and Information Sheet Filings**

a) A utility shall file a proposed QIP surcharge rider consistent with this Part pursuant to Section 9-201 of the Act. After a QIP surcharge rider is in effect, the QIP surcharge percentage shall be filed on an information sheet with supporting data no later than the 20th day of the month preceding the effective date of the QIP surcharge percentage. An information sheet with supporting data filed after that date, but prior to the effective date, shall be accepted only if it corrects an error or errors from a timely filed information sheet for the same effective date. Any other information sheet with supporting data shall be accepted only if submitted as a special permission request to become effective on less than 45 days notice under the provisions of Section 9-201(a) of the Act.

b) For utilities electing annual prospective operation, a utility may file its initial information sheet with a QIP surcharge percentage for the initial operation year with an effective date of the first day of any month. The effective date of any subsequent information sheet with a QIP surcharge percentage is January 1 (and April 1 if the R component is modified). A utility may, at its option, file an information sheet modifying the QIP surcharge percentage, with an effective date of the first day of any month during the operation year, when necessary to recognize a material change in assumptions used in developing the QIP surcharge percentage (including, but not limited to, a change in depreciation rates). The utility shall also file an information sheet to implement a Commission-ordered O component.

c) For utilities electing quarterly historical operation, a new QIP surcharge percentage may become effective on April 1, July 1, October 1, and January 1 (with a new R component becoming effective, if required, on April 1). A utility may elect not to file an information sheet showing an increased QIP surcharge percentage for any quarter provided that the QIP costs that would have been reflected for that quarter are in excess of the level reflected in developing the QIP surcharge percentage in effect for the quarter are disregarded in calculating the R component and O component for the affected reconciliation year.

d) A utility electing annual prospective operation shall provide the following with the filing of each information sheet to become effective on January 1:

1) A calculation of the QIP surcharge percentage, PTR, and GRCF for each rate zone for which a QIP surcharge rider is in effect;

2) A schedule showing, for each rate zone for which a QIP surcharge rider is in effect, the amount of forecasted expenditures for QIP during the operation year by plant account;

3) A description, for each rate zone for which a QIP surcharge rider is in effect, of the projects included in each plant account by type of project;

4) A detailed description, for each rate zone for which a QIP surcharge rider is in effect, of individual QIP projects with a forecasted cost in excess of $100,000;

5) A detailed schedule showing the calculation of depreciation expense for each rate zone for which a QIP surcharge rider is in effect;

6) A detailed schedule showing the calculation of accumulated deferred income taxes associated with QIP for each rate zone for which a QIP surcharge rider is in effect; and

7) A statement verified by an officer of the utility that, in the belief of management:

A) The forecast used in developing the QIP surcharge percentage was prepared in accordance with the 2017 Prospective Financial Information Guide (April 1, 2017) established by the American Institute of Certified Public Accountants, Inc., 1211 Avenue of the Americas, New York NY 10036-8775; and

B) The accounting treatment applied to events and transactions in the forecast is the same as the accounting treatment to be applied in recording the events once they occur.

e) A utility electing quarterly historical operation shall submit with each information sheet:

1) A calculation of the QIP surcharge percentage, PTR and GRCF for each rate zone for which a QIP surcharge rider is in effect;

2) A detailed schedule, for each rate zone for which a QIP surcharge rider is in effect, providing the following information for each completed QIP eligible project whose cost has been transferred to utility plant with the closing of the QIP eligible project's work order:

A) Plant account number and title;

B) Category of project;

C) Project name;

D) Description of project;

E) Work order number;

F) Dollar amount in the month of closing; and

G) Month and year of closing;

3) A detailed schedule showing the calculation of depreciation expense for each rate zone for which a QIP surcharge rider is in effect; and

4) A detailed schedule showing the calculation of accumulated deferred income taxes associated with QIP for each rate zone for which a QIP surcharge rider is in effect.

(Source: Amended at 43 Ill. Reg. 8843, effective August 2, 2019)