**Section 712.4100 Account 4100 Net Current Deferred Operating Income Tax**

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: Directly attributable

e) Comments: Costs are apportioned to regulated and nonregulated cost objectives on the basis of the timing differences which gave rise to the deferral.