**Section 712.6790 Account 6790 Provision for Uncollectible Notes Receivable**

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 assignable

e) Comments: Analysis of Account is needed to determine the uncollectible and the purpose to which each amount relates.