



# ICT-1 Electricity Distribution and Invested Capital Tax Estimated Payment

## Step 1: Figure your estimated Invested Capital Tax

	Column A Balance at beginning of year	Column B Balance at end of year
<b>1</b> Total amount of proprietary capital, stockholders' equity, or total equity for the last calendar year.	<b>1</b> _____	<b>1</b> _____
<b>2</b> Total of long-term debt for the last calendar year.	<b>2</b> _____	<b>2</b> _____
<b>3 Add Lines 1 and 2.</b>	<b>3</b> _____	<b>3</b> _____
<b>4</b> Your investments in and advances to all corporations for the last calendar year.	<b>4</b> _____	<b>4</b> _____
<b>5 Subtract Line 4 from Line 3.</b>	<b>5</b> _____	<b>5</b> _____
<b>6 Add Column A, Line 5, and Column B, Line 5.</b>	<b>6</b> _____	<b>6</b> _____
<b>7 Multiply Line 6 by 50% (.5).</b> This amount is the average of the balances.	<b>7</b> _____	<b>7</b> _____
<b>8</b> Illinois apportionment factor shown on your last year's business income tax return.	<b>8</b> ____ . _____	<b>8</b> ____ . _____
<b>9 Multiply Line 7 by Line 8.</b>	<b>9</b> _____	<b>9</b> _____
<b>10 Multiply Line 9 by .8% (.008).</b>	<b>10</b> _____	<b>10</b> _____
<b>11</b> If you are required to complete Worksheet A on the back of this form, write the amount from Worksheet A, Line g. If not, write "1.00."	<b>11</b> ____ . _____	<b>11</b> ____ . _____
<b>12 Multiply Line 10 by Line 11.</b>	<b>12</b> _____	<b>12</b> _____
<b>13 Multiply Line 12 by 25% (.25).</b> This amount is your estimated Invested Capital Tax payment. Write this amount here and on Line 1 of each of the four ICT-1 vouchers in this packet.	<b>13</b> _____	<b>13</b> _____

## Step 2: Figure your estimated Electricity Distribution Tax

<b>14</b> Amount from Worksheet B, Line i. This is your estimated Electricity Distribution Tax due.	<b>14</b> _____
<b>15 Multiply Line 14 by 25% (.25).</b> This is your estimated Electricity Distribution Tax payment. Write this amount here and on Line 2 of each of the four ICT-1 vouchers in this packet.	<b>15</b> _____

## Step 3: Figure your estimated payment

<b>16</b> Add Lines 13 and 15. This is your total estimated tax payment due. Write this amount here and on Line 3 of each of the four ICT-1 vouchers in this packet.	<b>16</b> _____
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This form is authorized as outlined under the tax or fee Act imposing the tax or fee for which this form is filed. Disclosure of this information is required. Failure to provide information may result in this form not being processed and may result in a penalty.

ICT-1 (R-11/12)

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Detach here and send bottom portion with your payment.



# Illinois Department of Revenue

## ICT-1 Electricity Distribution & Invested Capital Tax Estimated Payment

Your estimated tax payment due dates are:  
**March 15, June 15, September 15,  
 and December 15.**

Station no: 069 E \_\_\_/\_\_\_/\_\_\_ Return liability period: 12/\_\_\_ Year \_\_\_

Account ID: \_\_\_\_\_

License no.: \_\_\_\_ - \_\_\_\_\_

Business name \_\_\_\_\_

Street address \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

Mail this form and your payment to:

**ILLINOIS DEPARTMENT OF REVENUE**  
**PO BOX 19019**  
**SPRINGFIELD IL 62794-9019**



<b>1</b> Estimated Invested Capital Tax	\$ _____
<b>2</b> Estimated Electricity Distrib. Tax	\$ _____
<b>3</b> Add Lines 1 and 2.	\$ _____
<b>4</b> Credit amount (See instructions.)	\$ _____
<b>5</b> Total due (Subtract Line 4 from Line 3.)	\$ _____

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## Worksheet A

See the ICT-1 Instructions, "Who must complete Worksheet A?"

- a** Gross amount of gas plant in service from the annual report sent to the Illinois Commerce Commission for the taxable period.
- b Add Column 1, Line a, and Column 2, Line a.**
- c Multiply Line b by 50% (.50).**
- d** Gross amount of gas and electric plant in service from the annual report sent to the Illinois Commerce Commission for the taxable period.
- e Add Column 1, Line d, and Column 2, Line d.**
- f Multiply Line e by 50% (.50).**
- g Divide Line c by Line f.** Write the result here and on Step 1, Line 11.

Column 1	Column 2
Balance at beginning of year	Balance at end of year
a _____ _____	a _____ _____
b _____ _____	
c _____ _____	
d _____ _____	d _____ _____
e _____ _____	
f _____ _____	
g _____ _____	

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## Worksheet B

See the ICT-1 Instructions, "Who must complete Worksheet B?"

- a** Total number of kilowatt-hours (kwh) distributed during the last calendar year that were subject to the Electricity Distribution Tax.
- b** For the first 500 million kwh distributed, multiply the number of kwh by \$.00031.
- c** For the next 1 billion kwh distributed, multiply the number of kwh by \$.0005.
- d** For the next 2.5 billion kwh distributed, multiply the number of kwh by \$.0007.
- e** For the next 4 billion kwh distributed, multiply the number of kwh by \$.0014.
- f** For the next 7 billion kwh distributed, multiply the number of kwh by \$.0018.
- g** For the next 3 billion kwh distributed, multiply the number of kwh by \$.00142.
- h** For the number of kwh distributed in excess of 18 billion, multiply the number of kwh by \$.00131.
- i Add Lines b through h.** Write the result here and on Step 2, Line 14.

a _____ _____	a _____ _____
b _____ _____	
c _____ _____	
d _____ _____	
e _____ _____	
f _____ _____	
g _____ _____	
h _____ _____	
i _____ _____	





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