



ICT-4 Electricity Distribution and Invested Capital Tax Return

Do not write above this line.

Identify your business

Account ID: _____

Calendar year for which you are filing this return: _____

Federal Employer Identification number (FEIN): _____ - _____

Check here if your address has changed.

Invested Capital Tax (ICT) License no.: _____ - _____

Is this a final (you are no longer in business) return? yes no

Business name: _____

Daytime telephone: (_____) _____ - _____

Business address: _____

Number and street

City _____ State _____ ZIP _____

Step 1: Figure your Invested Capital Tax

- 1 Total amount of proprietary capital, stockholders' equity, or total equity
- 2 Total long-term debt
- 3 **Add Lines 1 and 2.**
- 4 Investments in and advances to all corporations
- 5 **Subtract Line 4 from Line 3.**
- 6 **Add Column A, Line 5, and Column B, Line 5.**
- 7 **Multiply Line 6 by 50% (.50).** This amount is the average of the balances.
- 8 Illinois apportionment factor shown on your business income tax return.
- 9 **Multiply Line 7 by Line 8.**
- 10 **Multiply Line 9 by .8% (.008).**
- 11 If you are required to complete Worksheet A on the back of this return, write the amount from Worksheet A, Line g. If not, write "1.00."
- 12 **Multiply Line 10 by Line 11.** This amount is your Invested Capital Tax due.

Column A		Column B	
Balance at beginning of year		Balance at end of year	
1	_____	1	_____
2	_____	2	_____
3	_____	3	_____
4	_____	4	_____
5	_____	5	_____
6	_____		_____
7	_____		_____
8	_____		_____
9	_____		_____
10	_____		_____
11	_____		_____
12	_____		_____

Step 2: Figure your Electricity Distribution Tax (for liabilities on or after January 1, 1998)

- 13 Kilowatt-hours (kwh) distributed
- 14 Amount from Worksheet B, Line i. This is your Electricity Distribution Tax due.

13	_____
14	_____

Step 3: Figure your payment

- 15 **Add Lines 12 and 14.** This amount is your tax due.
- 16 Estimated payments
- 17 If Line 16 is greater than Line 15, figure your overpayment by **subtracting Line 15 from Line 16.**
- 18 If Line 16 is less than Line 15, figure your underpayment by **subtracting Line 16 from Line 15.**
- 19 Credit you wish to apply.
- 20 **Subtract Line 19 from Line 18, and pay this amount.**
Make your check payable to "Illinois Department of Revenue."

15	_____
16	_____
17	_____
18	_____
19	_____
20	_____

Step 4: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Taxpayer's signature

_____/_____/_____
Date

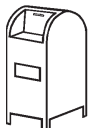
(____)____-_____
Telephone (Include area code.)

Preparer's signature

_____/_____/_____
Date

(____)____-_____
Telephone (Include area code.)

Step 5: Mail your return



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



ICT-4 (R-11/12)

Worksheet A (for liabilities on or after January 1, 1998)

See the ICT-4 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 <u> </u> . _____

Worksheet B (for liabilities on or after January 1, 1998)

See the ICT-4 Instructions, "Who must complete Worksheet B?"

a Kilowatt-hours (kwh) distributed from Step 2, Line 13.

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

