



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

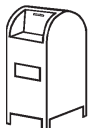
(____)____-_____
Telephone (Include area code.)

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)

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.

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 _____ _____

