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ARTICLE 5. UNIFORM SYSTEM OF ACCOUNTS  
PART 46. APPLICATIONS UNDER UNIFORM SYSTEM OF ACCOUNTS

§ 46.1 Verification by principal accounting officer

Applications by municipal electric utilities and omnibus corporations for authority to carry to surplus portions of delayed items, and by these and other classes of corporations to spread over a future period unusual items includible in revenue, operating expense or income account for a single month and applications for authority to set up in suspense or deferred debit or deferred credit accounts items coming within the intent thereof, shall be verified by the principal accounting officer of the petitioner.

§ 46.2 Contents of petition

The application shall describe in detail the nature of the particular item or items under consideration and the circumstances which warrant the treatment petitioned for, and the extent to which reserves are available or have been utilized in respect to such items.

§ 46.3 Petition for spreading items

Applications for spreading revenue, expense or income items shall state whether they relate primarily to past or future operations and the relation of each such item to:

- (a) the normal monthly balance in the particular account in which it is includible; and
- (b) the normal monthly total of the balances of the group of revenue, expense or income accounts within which such account falls.

§ 46.4 Information to be filed with petition

Petitioner shall file with its petition:

- (a) Detailed balance sheet as of the end of each of the two fiscal years next preceding.
- (b) Detailed balance sheet as of the end of the month preceding that in which the delayed item was recorded, the unusual item originated or the retirement of property took place.
- (c) Detailed revenue, expense and income accounts for each of the two preceding fiscal years and for the portion of the current year up to and including the month preceding that in which the delayed item was recorded, the unusual item originated or the retirement of property took place.
- (d) The exact titles of the account and subaccount in which the item is to be held during the amortization period.
- (e) The period over which the item is to be spread and the titles of the accounts to be used and the amount to be carried monthly to each such account to accomplish the purpose covered by the petition.

§ 46.5 Evidence to be presented at hearing

At the hearing, applicant shall be prepared to justify the proposal and to show that the statements made in the petition are true.