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§ 732.1 Annual report required

Except as provided in this section, every electric, gas, steam and every waterworks corporation and every municipality subject to the Commission's jurisdiction, is hereby directed and required to file annually with this commission, at the time and for the period hereinafter provided, an annual report on the form hereinafter prescribed.

§ 732.2 Period covered

Every public utility shall file its annual report on the basis of the calendar year, and every municipality operating a electric, gas or steam system on the basis of its fiscal year.

§ 732.3 Filing additional reports

(a) Four reports shall be filed by every electric, gas, steam and waterworks corporation in Classes A and B. If an electronic medium is prescribed by the Commission, one paper copy and one electronic copy may be submitted.

(b) Two reports shall be filed by each municipality operating an electric, gas or steam system and by every electric, gas or waterworks corporation in Classes C and D. If an electronic medium is prescribed by the Commission, one paper copy and one electronic copy shall be submitted.

§ 732.4 Filing dates

(a) Every combination electric and gas corporation and steam corporation shall file an annual report no later than April 30, covering the preceding calendar year.

(b) Every gas only and waterworks corporation shall file an annual report no later than March 31 covering the preceding calendar year.

(c) Every municipality operating an electric, gas, or steam system shall file an annual report 3 months after the last day of the fiscal year.

§ 732.5 Appendix: Prescribed forms

The following forms are hereby prescribed for the use of the several classes and groups of utilities and municipalities, and copies of such forms will be furnished or made available to each utility and municipality.

**LIST OF FORMS--ANNUAL REPORTS**

**ELECTRIC AND/OR GAS CORPORATIONS:**

Classes A and B Electric, Gas or Combination	Form 182
Classes C and D Electric, Gas or Combination	Form 182 A
Companies with average annual operating revenues of of \$ 15,000 or less in either department	Form 190
Lessor Electric and Gas Companies	Form 190 (Modified)

Inchoate and Dormant Electric and Gas Companies Form 240

Incidental Electric or Gas Business Form 251

STEAM CORPORATIONS:

All Steam Companies Form 241

Incidental Steam Business Form 251 A

WATERWORKS CORPORATIONS:

Classes A and B Form 347

Classes C and D Form 347 CD

Companies with average annual operating revenues Form 347 E

less than \$ 100,000 Incidental Waterworks Business Form 251 A

MUNICIPALITIES:

Electric Form 195

Electric and Gas Form 195  
(Modified)

Gas Abbreviated

Steam Form E

Form 241