

NICOR GAS COMPANY			AN ORIGINAL		DECEMBER 31, 2002	
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR						
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.			Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.			
2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes).			3. Include in column (d) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.			
			4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.			
Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Included in Account 165) (c)			
1	Federal:					
2	Income ✓	(5,862,261)		27,274,303	13,585,778	253,405
3	Unemployment Ins. ✓	4,781		150,657	150,224	
4	Ins. Contributions ✓	203,483		9,544,532	9,543,542	
5	TOTAL FEDERAL	(5,653,997)		36,969,492	23,279,544	253,405
6						
7	State:					
8	Income ✓	5,865,518		7,388,732	3,800,000	(1,460,001)
9	Utilities ✓	3,076,048		59,927,685	52,888,817	
10	Unemployment Ins. ✓	6,244		286,104	284,611	
11	Retailers Occupation and Use ✓	(23,454)		273,570	332,427	
12	Invested Capital Tax ✓	(725,152)		7,431,116	6,176,504	
13	Public Utilities ✓			1,346,177	1,346,177	
14	Franchise ✓		132,627	132,635	132,088	
15	Vehicle Licenses ✓			357,272	357,272	
16	TOTAL STATE	8,199,204	132,627	77,143,291	65,317,896	(1,460,001)
17						
18	Local:					
19	Real Estate ✓	3,284,547		2,252,159	2,119,120	
20	Municipal Utilities ✓	2,615,643		28,012,664	24,186,030	
21	Gas Use ✓	259,810		3,396,605	3,043,176	
22	TOTAL LOCAL	6,160,000		33,661,428	29,348,326	
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43	TOTAL	8,705,207	132,627	147,774,211	117,945,766	(1,206,596)

NICOR GAS COMPANY	AN ORIGINAL	DECEMBER 31, 2002
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TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)

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| <p>5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (e).</p> <p>6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.</p> <p>7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the</p> | <p>taxing authority.</p> <p>8. Show in columns (f) through (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.</p> <p>9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.</p> |
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BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable & acct. charged.)					
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Included in Account 165) (h)	Gas (Account 408.1, 409.1) (j)	Other Income and Deductions (Acct 408.2, 409.2) (l)	Extraordinary Items (Account 409.3) (m)	Other Utility Open Income (Account 408.1, 409.1) (n)	Account	Line No.
8,079,669		26,539,695	734,608				1
5,214		108,262			42,395	107	2
204,473		6,770,469			2,774,063	107	3
8,289,356		33,418,426	734,608		2,816,458		4
							5
							6
7,994,249		7,187,697	201,035				7
10,114,916		59,927,685					8
7,737		307,800			(21,696)	107	9
(82,311)		41,285			232,285	Various	10
529,460		7,431,116					11
	132,080	1,346,177					12
		132,635					13
					357,272	Various	14
18,564,051	132,080	76,374,395	201,035		567,861		15
							16
							17
							18
3,417,586		2,172,157	80,002				19
6,442,277		28,012,664					20
613,239		3,396,605					21
10,473,102		33,581,426	80,002				22
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37,326,509	132,080	143,374,247	1,015,645		3,384,319		43

TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR

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|---|---|
| <p>1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts.</p> <p>2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes).</p> | <p>Enter the amounts in both columns (d) and (e). The balancing of this page is not affected by the inclusion of these taxes.</p> <p>3. Include in column (d) Taxes Charged During the Year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.</p> <p>4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained.</p> |
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Line No.	Kind of Tax (See Instruction 5) (a)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (d)	Taxes Paid During Year (e)	Adjustments (f)
		Taxes Accrued (Account 236) (b)	Prepaid Taxes (Included in Account 165) (c)			
1	Federal:					
2	Income	8,079,669		(72,997,928)	35,820,179	96,285,896
3	Unemployment Ins.	5,214		146,164	157,168	
4	Ins. Contributions	204,473		9,705,951	9,675,284	
5	TOTAL FEDERAL	8,289,356		(63,145,813)	45,652,631	96,285,896
6						
7	State:					
8	Income	7,994,249		(12,983,278)	948,055	(2,717,953)
9	Utilities	10,114,916		69,744,580	75,427,111	
10	Unemployment Ins.	7,737		395,628	395,586	
11	Workers Comp. Tax			58,922	58,922	
12	Retailers Occupation and Use	(82,311)		114,826	55,327	
14	Invested Capital Tax	529,460		6,996,000	6,582,008	
15	Public Utilities			2,260,194	2,260,194	
16	Franchise		132,080	132,080	131,515	
17	Vehicle Licenses			385,141	385,141	
18	TOTAL STATE	18,564,051	132,080	67,104,093	86,243,859	(2,717,953)
19						
20	Local:					
21	Real Estate	3,417,586		2,421,945	2,674,865	
22	Municipal Utilities	6,442,277		43,196,252	43,255,713	
23	Gas Use	613,239		15,682,613	9,758,971	
24	TOTAL LOCAL	10,473,102		61,300,810	55,689,549	
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43	TOTAL	37,326,509	132,080	65,259,090	187,586,039	93,567,943

NICOR GAS COMPANY		AN ORIGINAL		DECEMBER 31, 2003					
TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR (Continued)									
5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (a).		6. Enter all adjustments of the accrued and prepaid tax accounts in column (f) and explain each adjustment in a footnote. Designate debit adjustments by parentheses.		7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the		8. Show in columns (l) through (p) how the taxed accounts were distributed. Show both the utility department and number of account charged. For taxes charged to utility plant, show the number of the appropriate balance sheet plant account or subaccount.		9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.	
BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED (Show utility dept. where applicable & acct. charged.)							
Taxes Accrued (Account 236) (g)	Prepaid Taxes (Included in Account 165) (h)	Gas (Account 408.1, 409.1) (j)	Other Income and Deductions (Acct 408.2, 409.2) (l)	Extraordinary Items (Account 409.3) (m)	Other Utility Open Income (Account 408.1, 409.1) (n)	Account	Line No.		
(4,452,542)		(73,128,387)	130,459				1		
(5,790)		103,776			42,388	107	2		
235,140		6,891,225			2,814,726	107	3		
(4,223,192)		(66,133,386)	130,459		2,857,114		4		
							5		
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(8,655,037)		(13,052,004)	68,726				7		
4,432,365		69,744,580					8		
7,779		280,896			114,732	107	9		
		58,922					10		
(22,812)		74,387			40,439	Various	11		
943,452		6,996,000					12		
	131,515	2,260,194					13		
		132,080					14		
					385,141	Various	15		
(3,294,233)	131,515	66,495,055	68,726		540,312		16		
							17		
							18		
3,164,666		1,963,420	112,039		346,486	107	19		
6,382,816		43,196,252					20		
6,536,881		15,682,613					21		
16,084,363		60,842,285	112,039		346,486		22		
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8,566,938	131,515	61,203,954	311,224		3,743,912		43		

**NORTHERN ILLINOIS GAS COMPANY
D/B/A NICOR GAS COMPANY
OTHER TAXES
2004**

	January	February	March	April	May	June	July	August	September	October	November	December	YTD
PAYROLL TAXES													
715500 SUTA	223,952	205,755	218,738	(23,582)	3,535								628,398
715600 SUTA - Capitalized	(64,946)	(59,669)	(63,434)	6,839	(1,025)								(182,235)
715300 FUTA	113,510	24,887	(3,378)	134	13,247								148,400
715400 FUTA - Capitalized	(32,918)	(7,217)	980	(39)	(3,842)								(43,036)
715100 FICA	878,259	773,933	956,981	880,015	930,256	747,827	778,797	825,645	791,587	938,680	776,325	786,417	10,064,722
715200 FICA - Capitalized	(254,695)	(224,440)	(277,525)	(255,204)	(269,774)	(216,870)	(225,851)	(239,437)	(229,560)	(272,217)	(225,134)	(228,061)	(2,918,769)
	863,162	713,249	832,362	608,163	672,397	530,957	552,946	586,208	562,027	666,463	551,191	558,356	7,697,480
STATE INVESTED CAPITAL TAX													
715700	700,000	700,000	662,652	685,000	685,000	686,000	685,000	685,000	686,000	685,000	685,000	685,000	8,229,652
REAL ESTATE TAXES													
716100	269,361	269,362	206,442	273,288	269,090	269,090	269,090	269,090	269,090	269,090	269,090	269,090	3,171,173
716190 Capitalized	(40,404)	(40,404)	(30,966)	(40,993)	(40,364)	(40,364)	(40,364)	(40,364)	(40,364)	(40,364)	(40,364)	(40,364)	(475,675)
	228,957	228,958	175,476	232,295	228,727	228,727	228,727	228,727	228,727	228,727	228,727	228,727	2,695,497
OTHER TAXES													
715800 State Franchise	10,960	10,959	10,960	10,959	10,959	10,959	10,959	10,959	10,959	10,959	10,959	10,959	131,510
716000 Sales Tax Expense	6,644	6,650	10,720	6,245									30,259
716200 Other Taxes	302												302
716210 Workers Compensation					5,661	5,660	5,661	5,660	5,661	5,660	5,661	5,661	45,285
TOTAL OTHER TAXES													
	1,810,025	1,659,816	1,692,170	1,542,662	1,602,743	1,462,303	1,483,292	1,516,553	1,493,373	1,596,808	1,481,537	1,488,703	18,829,986
Payroll & Other													
	881,068	730,858	854,042	625,367	689,017	547,576	569,566	602,827	578,647	683,082	567,811	574,976	7,904,836
Property Taxes & Inv Capital Tax													
	928,957	928,958	838,128	917,295	913,727	914,727	913,727	913,727	914,727	913,727	913,727	913,727	10,925,149

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**NORTHERN ILLINOIS GAS COMPANY
D/B/A NICOR GAS COMPANY
OTHER TAXES
2005**

	January	February	March	April	May	June	July	August	September	October	November	December	YTD
PAYROLL TAXES													
715500 SUTA	200,000	200,000	231,800										631,800
715600 SUTA - Capitalized	(58,000)	(58,000)	(67,222)										(183,222)
715300 FUTA	115,000	34,800											149,800
715400 FUTA - Capitalized	(33,350)	(10,092)											(43,442)
715100 FICA	840,045	801,916	901,878	870,321	905,440	895,567	883,582	930,249	905,024	901,781	864,812	867,212	10,567,827
715200 FICA - Capitalized	(243,613)	(232,556)	(261,545)	(252,393)	(262,578)	(259,714)	(256,239)	(269,772)	(262,457)	(261,516)	(250,795)	(251,491)	(3,064,670)
	820,082	736,068	804,911	617,928	642,862	635,853	627,343	660,477	642,567	640,265	614,017	615,721	8,058,093
STATE INVESTED CAPITAL TAX													
715700	697,000	697,000	696,000	697,000	697,000	696,000	697,000	697,000	696,000	697,000	697,000	696,000	8,360,000
REAL ESTATE TAXES													
716100	274,763	274,763	274,764	274,763	274,763	274,764	274,763	274,763	274,764	274,763	274,763	274,764	3,297,160
716190 Capitalized	(41,214)	(41,214)	(41,215)	(41,214)	(41,214)	(41,215)	(41,214)	(41,214)	(41,215)	(41,214)	(41,214)	(41,215)	(494,574)
	233,549	233,549	233,549	233,549	233,549	233,549	233,549	233,549	233,549	233,549	233,549	233,549	2,802,586
OTHER TAXES													
715800 State Franchise	10,917	10,917	10,916	10,917	10,917	10,916	10,917	10,917	10,916	10,917	10,917	10,916	131,000
716210 Workers Compensation	3,779	3,808	4,058	3,916	4,074	4,029	3,975	4,185	4,072	4,058	3,891	3,902	47,547
TOTAL OTHER TAXES													
	1,765,327	1,681,142	1,749,435	1,563,309	1,588,402	1,580,347	1,572,784	1,606,127	1,587,104	1,585,788	1,559,373	1,560,088	19,399,226
Payroll & Other	834,778	750,593	819,885	632,761	657,853	650,798	642,235	675,579	657,555	655,240	628,825	630,539	8,236,640
Property Taxes & Inv Capital Tax	930,549	930,549	929,549	930,549	930,549	929,549	930,549	930,549	929,549	930,549	930,549	929,549	11,162,586

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