**Section 285.3070 Schedule C-7: Charitable Contributions**

a) Provide the charitable contributions for each of the three consecutive years immediately preceding the test year for the total company, the test year for the total company, and the test year jurisdictional pro forma at proposed rates reflected on Schedule C-1.

b) Information provided shall include:

1) Account number;

2) Account description;

3) Payee;

4) Amount; and

5) Purpose and nature of the organization.

c) Items under $5,000 each may be provided in total.

d) Items charged to non-operating expenses may be listed in the aggregate.