

## **B Electricity Expense**

Electricity service expenses billed separate from rent or mortgage payments, are ALLOWABLE for NA ONLY. When the electricity expense is for primary heating or primary cooling, key HC in the SUB TYPE field to allow AZTECS to deduct the [Heating and Cooling Utility Allowance](#). (See [Utility Expenses](#))

**NOTE** A Managed Payment Plan (MPP) or Equalizer Plan averages the annual utility expense over a 12 month period. Key the billed MPP or Equalizer Plan amount on EXNS. Verify the date of the next plan review for possible changes in ongoing months.

Key the expense on EXPC as follows:

- Key non heating or cooling electrical expenses using the EL Expense Code.
- Key heating or cooling electrical expenses using the EL HC Expense Code.