

Nebraska Nameplate Capacity Tax Remittance

Name and Location Address of Renewable Energy Facility		Please Do Not Write In This Space	
Name of Renewable Energy Facility			
Name of Owner of Renewable Energy Facility			
Street Address		Nebraska ID Number	Federal ID Number
City	State	Zip Code	Nebraska County Name Where the Facility is Located
Type of Renewable Energy Facility <input type="checkbox"/> Wind <input type="checkbox"/> Solar <input type="checkbox"/> Land Fill Gas <input type="checkbox"/> Biomass		County's Consolidated Tax District Codes Where the Facility is Located	

Nebraska Nameplate Capacity Tax Due
 Nameplate capacity tax is due on April 1 and each quarter thereafter.
 Based on the renewable facility's Annual Report Form 424-AR filed on or before March 1, the nameplate capacity tax is owed.
 The April 1 payment may include any current and prior year tax, interest or penalty due.
Please check the box under the payment being remitted.

Current Tax Year	Total Tax Due	Total Interest Due	Total Penalty Due	Total Due (Total Interest and Penalty are included in April 1 Payment)
April 1 Payment¹ <input type="checkbox"/>	July 1 Quarterly Payment <input type="checkbox"/>	October 1 Quarterly Payment <input type="checkbox"/>	January 1 Quarterly Payment <input type="checkbox"/>	Total Due <input type="checkbox"/>

¹Prior year tax, interest and penalty, as shown below, should be paid with the current year April 1 quarterly payment.

Prior Tax Year	Tax Due	Interest Due	Penalty Due	Total Prior Year Balance Due to be Included in April 1 Payment

Person to Contact Concerning this Remittance				
Name of Contact Person for Remittance of Nameplate Capacity Tax			Date Submitted	
Street Address			Phone Number	
City	State	Zip Code	Email Address	

Instructions

Payments exceeding \$5,000 must be paid electronically. Failure to submit a payment electronically for amounts exceeding \$5,000 will result in a \$100 penalty. For more information on electronic payments see "[Electronic Payment and E-File Mandates](#)." Electronic payments must be transmitted on or before the due date.

Penalty and Interest. Failure to pay taxes due, or underpayment of such taxes shall result in a penalty of 5% of the amount due being imposed for each quarter the report is overdue or the payment is delinquent, except that the penalty shall not exceed \$10,000. Interest on the unpaid tax will be assessed at the rate in effect pursuant to [Neb. Rev. Stat. § 45-104.02](#).

If paying by paper check, payments must be postmarked by the U.S. Postal Service on or before the due date. Mail a copy of this remittance along with the paper check to: Nebraska Department of Revenue, PO Box 94818, Lincoln, NE 68509-4818.