

**Renewable Energy Generation Facility – Annual Report**  
**Nameplate Capacity Tax**  
Form to be completed by owner of the facility.

**Section A**

Name of the Owner of the Facility		Filed _____, 20____ for Tax Year _____	
Street or Other Mailing Address		Nebraska ID Number	Federal ID Number
City	State	Zip Code	Parcel ID Number
Legal Description of Facility and Counties in which the Facility Will Be Built If this information has been previously provided by the renewable energy facility, it can be left blank.		What is the anticipated date that the facility will be connected to the electrical grid or to the end user? If this information has been previously provided by the renewable energy facility, it can be left blank.	

For each county, list the county's tax district numbers and number of wind turbines or solar panels within each tax district.

**You may need to consult with the county assessor to provide the parcel ID, legal description and tax districts.**

Check the Type of Renewable Energy Generation Facility Being Constructed

- Wind                       Solar                       Land Fill Gas                       Biomass

Is the facility owned or operated by? (Check all that apply)

- Registered Group of Municipalities                       Public Power and Irrigation District                       Public Power District  
 Customer-Generator as Defined in Neb. Rev. Stat. § 70-2002                       Electric Membership Association                       Municipality  
 Federal Government                       State of Nebraska                       Cooperative

**If you checked any of the above boxes, the owner of the facility is exempt from the payment of the nameplate capacity tax. Being exempt does not relieve the owner from filing the Annual Renewable Energy Generation Report. If this is the first time filing, please provide documentation showing ownership as one of the exempt entities.**

If the total nameplate capacity for any facility is 100 kilowatts or greater, the facility is required to remit the nameplate capacity tax to the State of Nebraska. The nameplate capacity tax replaces the property tax that would otherwise be owed on the facility's infrastructure. If the nameplate capacity of the facility is less than 100 kilowatts, it is subject to personal property tax at the local county level.

**Section B**

<b>Wind</b>				
(A)	(B)	(C)	(D)	(E)
Nameplate Capacity of Each Wind Turbine Measured in Megawatts, including Fractions of a Megawatt	Number of Wind Turbines for Each Nameplate Capacity	Date Connected to the Grid	Percent of the Year the Wind Turbines were Connected to the Grid (in decimal form)	Total (Multiply column A by column B by column D and round to two decimals).

For column D, take the number of days connected to the grid and divide by 365 and round to two decimals. If connected to the grid for the full year, enter '1'.

1 Add totals from column E .....	<b>1</b>	
2 Annual Nameplate Capacity Tax (Multiply line 1 by \$3,518. Round to the nearest dollar) .....	<b>2</b>	

## Section B (cont.)

<b>Solar</b>						
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Direct Current Rating of Each Solar Panel Measured in Megawatts, including Fractions of a Megawatt	Number of Solar Panels for Each Direct Current Rating	Total Combined Maximum Output Power of Inverter(s) Associated with Panels Reported in Column B in Megawatts Alternating Current	Peak Efficiency of Inverter(s) reported in Column C (in decimal form)	Date Connected to the Grid	Percent of the Year the Solar Panels were Connected to the Grid (in decimal form)	Total Alternating Current Capacity (See instructions.)
For column D, take the number of days connected to the grid and divide by 365 and round to two decimals. If connected to the grid for the full year, enter 1.						

<b>3</b> Add totals from column G . . . . .	<b>3</b>
---	----------

<b>4 Annual Nameplate Capacity Tax</b> (Multiply line 3 by \$3,518. Round to the nearest dollar). . . . .	<b>4</b>
---	----------

### Landfill Gas

<b>5</b> What is the maximum capacity of the landfill gas facility to generate electricity as measured in megawatts, including fractions of a megawatt? . . . . .	<b>5</b>
---	----------

<b>6 Annual Nameplate Capacity Tax</b> (line 5 multiplied by \$3,518. Round to the nearest dollar) . . . . .	<b>6</b>
--	----------

### Biomass

<b>7</b> What is the maximum capacity of the biomass facility to generate electricity as measured in megawatts, including fractions of a megawatt? . . . . .	<b>7</b>
--	----------

<b>8 Annual Nameplate Capacity Tax</b> (line 7 multiplied by \$3,518. Round to the nearest dollar) . . . . .	<b>8</b>
--	----------

### Person to Contact Concerning this Annual Report

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

## Instructions

**Who Must File.** The owner of the renewable energy facility (facility) is required to complete Section A at least 60 days in advance of constructing a new facility in Nebraska. In addition, the owner of the facility must complete both Sections A and B of the form and submit to the Department of Revenue (DOR) on or before March 1 of each year following the year the facility was connected to the grid. Failure to file this report by March 1 each year will 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 will not exceed \$10,000.

**Where to File.** After completion, this form should be sent electronically to [pat.tech@nebraska.gov](mailto:pat.tech@nebraska.gov).

**Total Alternating Current Capacity – Solar.** If column C is greater than the product of columns A and B, Total Alternating Current Capacity (Column G) is calculated by multiplying columns A, B, D, and F rounded to two decimal points. If column C is less than the product of columns A and B, Total Alternating Current Capacity is calculated by multiplying columns C, D, and F rounded to two decimal points.

**Remittance of Taxes Due.** After receipt of the Form 424-AR by the DOR, a remittance Form 424-R will be sent to the owner of the facility for any taxes due.