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VT FORM SE-603	SOLAR ENERGY CAPACITY TAX Pursuant to 32 V. S. A. Chapter 215 § 8701
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INFORMATION:

The solar energy capacity tax is an alternative education property tax on certain installations commissioned to generate solar power. The annual tax is levied upon a facility that meets the following three conditions:

- (1) Has received a certificate of public good (“CPG”) under 30 V.S.A. § 248
- (2) Has a nameplate capacity greater than 10 kilowatts; and
- (3) Was in operation as of December 31.

This tax must be paid each year by **April 15th**.

Please fill out “Solar Energy Capacity Tax Explanation” if you believe that you are not subject to the tax.

TAXPAYER INFORMATION

PLEASE PRINT CLEARLY in BLUE or BLACK INK ONLY

			Tax Year
Business Name			FEIN
OR Last Name (Individual or Sole Proprietor)	First Name	MI	OR SSN
Address			Town where installation is located
Address, Line 2 (if needed)			Certificate of Public Good Issuance Number
City	State	ZIP Code	Date Installed
E-mail Address			Telephone Number

TAX CALCULATION INFORMATION

1. Total kW Solar Energy Capacity of facility as certified on Certificate of Public Good (CPG) **1.** _____
2. Tax rate **2.** _____ **\$ 4.00**
3. Total Tax Due (Multiply Line 1 by Line 2; round to the nearest whole dollar.) **3.** _____ **.00**

Make your check payable to the **“Vermont Department of Taxes”** for the amount due on Line 3.

Return this form to: Attn: Solar Tax/CoBI
 Vermont Department of Taxes
 PO Box 547
 Montpelier, VT 05601-0547

I hereby certify that this return is true, correct, and complete to the best of my knowledge.			
	_____ Printed Name	_____ Date	
_____ Signature of Preparer (Other than Taxpayer)	_____ Preparer's Printed Name	_____ Date	_____ Telephone Number

Instructions for VT Solar Energy Capacity Tax - Form SE-603

General Information

Effective beginning in 2012, there is a Uniform Capacity Tax on solar energy plants, installations, facilities, etc., with a nameplate capacity **greater than 10 kW**. The law exempts solar energy plants with a capacity of **10kW or less**; there are no other exemptions. The tax is required to be paid by the **owner** of the installation - whether a utility, municipality, business, individual, or other entity.

Additional information is available in Technical Bulletin 67, available here:

<http://www.state.vt.us/tax/legaltb.shtml>

Who Must File

The annual tax is levied upon the owner of a solar installation that meets the following three conditions:

- a) Has received a certificate of public good (“CPG”) under 30 V.S.A. § 248
- b) Has a nameplate capacity greater than 10 kilowatts; and
- c) Was in operation as of December 31.

Due Date – April 15 – to pay the tax for the prior calendar year

Tax Rate - \$4.00 per kW of nameplate capacity

If you believe you are NOT subject to the solar energy capacity tax, please complete and submit the “Solar Energy Capacity Tax Explanation” form, available on the next page.

FORM INSTRUCTIONS

PLEASE USE BLUE OR BLACK INK ONLY

Section A: Header Information

Please complete all fields that apply. Provide information for the **owner** of the solar installation.

Complete **either** the Business/Entity Name and FEIN fields, **or** the Individual Name and SSN fields – not both sets of fields.

Section B: Line-by-Line Instructions

Line 1: Enter the total kW Solar Energy Capacity of the facility as certified on Certificate of Public Good (CPG)

Line 2: Annual tax rate is \$4.00 per kW plant capacity pursuant to 32 V.S.A. § 8701.

Line 3: Multiply Line 1 by Line 2, and enter the result. Round to the nearest whole dollar

Make check payable to *Vermont Department of Taxes*. Include “Solar Tax” and your CPG # on the memo line.

Section C: Sign and date the return.

Contact Information:

Attn: Solar Tax/CoBI
Vermont Department of Taxes
PO Box 547
Montpelier, VT 05601-0547
tax.corporate@state.vt.us
(802) 828-5723

VT FORM SE-603	SOLAR ENERGY CAPACITY TAX EXPLANATION
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PLEASE PRINT CLEARLY in BLUE or BLACK INK ONLY

TAXPAYER INFORMATION

Business Name			FEIN		
OR	Last Name (Individual or Sole Proprietor)	First Name	MI	OR	SSN
Address			Town where installation is located		
Address, Line 2 (if needed)			Certificate of Public Good Issuance Number		
City	State	ZIP Code		Date Installed	
E-mail Address			Telephone Number		

YOUR EXPLANATION *(please check all that apply)*

- There is no solar plant on my property. *If you were issued a Certificate of Public Good (CPG) for a plant that has not been built, please provide any future anticipated dates of operation: _____.*
- There is a solar plant on my property, however:
 - The plant was not in operation as of December 31. *Please provide the future anticipated date of operation: _____.*
 - The nameplate capacity as stated on an associated CPG is equal to 10kW or less. *Please provide a copy of the CPG.*
 - The plant was put in operation at a nameplate capacity equal to 10kW or less. *If this is contrary to an issued CPG, please contact the Public Service Board to seek an amendment.*
 - I do not own the plant. *Please provide the name and address of the owner. Please note that if you have transferred ownership of the plant, an amendment of any CPG should be filed with the Public Service Board.*

Name of owner (or Business)		
Address of owner		
City	State	ZIP Code
E-mail Address	Telephone	

- Other. Please provide an explanation if you believe that you are not subject to the tax.

The Department may contact you to follow up on information provided on this form. Please note that for future tax years, the Department may require registration of subject solar plants by the owner to facilitate collection of the annual state capacity tax.

I hereby certify that this return is true, correct, and complete to the best of my knowledge.			
	_____ Signature of Owner	_____ Printed Name	_____ Date
_____ Signature of Preparer (Other than Taxpayer)	_____ Preparer's Printed Name	_____ Date	_____ Telephone Number