

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

General Information

Effective beginning in 2015, there is a Solar Energy (Uniform) Capacity Tax on solar energy plants, installations, facilities, etc., with a nameplate capacity of **50 kW (kilowatts) or greater**. The law exempts solar energy plants with a capacity of **less than 50 kW**; 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.

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 of 50 kilowatts or greater; and
- c) Was in operation as of December 31 of the tax year.

Due Date – April 15 – to pay the tax for the **tax year** (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

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.

The tax applies to solar installations in operation as of December 31 of the **tax year**. Please enter the tax year where indicated.

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.

Sign and date the return.

For more information, contact:

Attn: Solar Tax
Vermont Department of Taxes
PO Box 547
Montpelier, VT 05601-0547

mary.cox@vermont.gov

(802) 828-6805

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