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<b>VT Form SCT-603</b>	<b>SOLAR ENERGY CAPACITY TAX</b> 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 of 50 kilowatts or greater, and
- (3) Was in operation as of December 31 of the **tax year**.

This tax must be paid each year by **April 15th of the year following the tax year**. For example, if the solar facility was in operation as of December 31, 2015, the tax is due by April 15, 2016. The **tax year** in this example is 2015.

**TAXPAYER INFORMATION**

PLEASE PRINT CLEARLY in BLUE or BLACK INK ONLY

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

Check here if you are reporting for multiple arrays.

**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.

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

**Send completed return to:**

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

**SE**

**Form SCT-603**  
 (formerly SE-603)  
 Page 1 of 1  
 Rev. 10/17



# FORM SCT-603 Instructions

## Solar Energy Capacity Tax

### General Information

Please print in **BLUE** or **BLACK** ink only.

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:

- 1) Has received a certificate of public good (“CPG”) under 30 V.S.A. § 248
- 2) Has a nameplate capacity of 50 kilowatts or greater; and
- 3) 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

### General Instructions

#### 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

Click the box if you need to report for multiple array and complete the schedule.

**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.

### Contacting the Department

**Mailing address:**  
ATTN: Solar Tax  
Vermont Department of Taxes  
PO Box 547  
Montpelier, VT 05601-0547

**Telephone:** (802) 828-2551  
**Email Address:** tax.miscellaneous@vermont.gov  
**Web site Address:** <http://tax.vermont.gov>