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VT Form SCT-603	UNIFORM CAPACITY TAX Pursuant to 32 V. S. A. Chapter 215 § 8701
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INFORMATION:

The Uniform Capacity Tax (“UCT”) applies to some solar energy plants and some grid-connected energy storage facilities that are not connected to a renewable energy plant. 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) Is a solar plant with a nameplate capacity of 50 kilowatts or greater, or is an energy storage facility with a plant energy rating of 600 kilowatt hours or larger; and
- (3) Was in operation as of Dec. 31 of the **tax year**.

This tax must be paid each year by **April 15 of the year following the tax year**. For example, if the solar facility was in operation as of Dec. 31, 2021, the tax is due by April 15, 2022.

TAXPAYER INFORMATION

PLEASE PRINT CLEARLY in BLUE or BLACK INK ONLY

			Tax Year	
			FEIN	
OR	Business Name		OR	
	Last Name (Individual or Sole Proprietor)	First Name	Social Security Number	
		MI		
Mailing Address			Town Where Installation is Located	
Address, Line 2 (if needed)			Certificate of Public Good Issuance Number or Docket Number	
	City	State	Date Installed	
	ZIP Code			
Email Address			Telephone Number	

Check here if you are reporting for multiple installations.

TAX CALCULATION INFORMATION

1. Total kW capacity of solar facility as certified on CPG **1.** _____
2. Total tax on solar facilities (Multiply Line 1 by \$4.00) **2.** _____ **.00**
3. Total kWh plant energy rating of grid-connected storage facility as certified on CPG **3.** _____
4. Total tax on energy storage facilities (Multiply Line 3 by \$0.50) **4.** _____ **.00**
5. Total Tax Due (Add Lines 2 and 4; round to the nearest whole dollar) **5.** _____ **.00**
 Make your check payable to the **“Vermont Department of Taxes”** for the amount due on Line 5.

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

Send completed return to:

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

VT Worksheet for Form SCT-603	WORKSHEET for Form SCT-603, Uniform Capacity Tax
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Attach to Form SCT-603

Business Name	Tax Year	Federal ID Number
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A. Name of CPG Holder	B. CPG Number	C. Capacity Stated on CPG	D. Tax (\$4.00/kW or \$0.50/kWh)	E. City	F. State	G. ZIP Code

Attach additional pages, if necessary

FORM SCT-603 Instructions

Uniform Capacity Tax

General Information

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

The Uniform Capacity Tax (“UCT”) applies to solar energy plants with a nameplate capacity of 50 kW (kilowatts) or greater. Effective tax year 2021, the Uniform Capacity Tax also applies to grid-connected energy storage facilities that are not connected to a renewable energy plant with a plant energy rating of 600 kWh or larger. The law exempts solar energy plants with a capacity of less than 50 kW and energy storage facilities with a capacity of less than 600 kWh. 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) Is a solar plant with a nameplate capacity of 500 kilowatts or greater, or is an energy storage facility with a plant energy rating of 600 kilowatt hours or larger; and
- 3) Was in operation as of Dec. 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 for solar energy plants
\$0.50 per kWh of energy plant rating for energy storage facilities

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 Dec. 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 installations and complete the schedule.

Line 1 Enter the total kW capacity of solar 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. Multiply Line 1 by the tax rate.

Line 3	Enter the total kWh plant energy rating of grid-connected storage facility as certified on CPG. Do not include any energy storage facility that is on the same Certificate of Public Good as a solar energy plant that is subject to UCT. In this case, the UCT is paid using the rate for generating plants and no further UCT is due for the storage facility.
Line 4	Annual tax rate is \$0.50 per kWh plant energy rating pursuant to 32 V.S.A. § 8701. Multiply Line 3 by the tax rate.
Line 5	Add Lines 2 and 4; round to the nearest whole dollar. Make check payable to <i>Vermont Department of Taxes</i> . Include “UCT” and your CPG # on the memo line.
Signature	Sign and date the return.

Contacting the Department

Mailing address:

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

Telephone:

(802) 828-2551

Email Address:

tax.miscelestax@vermont.gov

Web site Address:

tax.vermont.gov