

**Calendar for Nameplate Capacity Tax – Renewable Energy Facilities  
Nebraska Department of Revenue Property Assessment Division**

<b>"Due" Date</b>	<b>Duty</b>	<b>Authority</b>	<b>Responsibility of:</b>
March 1	Renewable Energy Facility Annual Report - Nameplate Capacity Tax, <a href="#">Form 424-AR</a> . Due March 1 of each year following the year the facility is connected to the grid. The annual report is based on the nameplate capacity of the facility for the previous year January 1 through December 31.	<a href="#">§77-6203</a>	Owner of Renewable Energy Facility
April 1	Nameplate Capacity Tax Remittance, <a href="#">Form 424-R</a> , must be included with payment All taxes are due April 1 and become delinquent if not paid on a quarterly basis on April 1 and each quarter thereafter.	<a href="#">§77-6203</a>	Owner of Renewable Energy Facility
<b>Quarterly tax due and delinquent dates*</b>			
April 1 1 <sup>st</sup> Quarter	Nameplate Capacity Tax Remittance, <a href="#">Form 424-R</a> must be included with payment.	<a href="#">§77-6203</a>	Owner of Renewable Energy Facility
July 1 2 <sup>nd</sup> Quarter	Nameplate Capacity Tax Remittance, <a href="#">Form 424-R</a> must be included with payment.	<a href="#">§77-6203</a>	Owner of Renewable Energy Facility
October 1 3 <sup>rd</sup> Quarter	Nameplate Capacity Tax Remittance, <a href="#">Form 424-R</a> must be included with payment.	<a href="#">§77-6203</a>	Owner of Renewable Energy Facility
January 1 Payment in Full	Nameplate Capacity Tax Remittance, <a href="#">Form 424-R</a> must be included with payment.	<a href="#">§77-6203</a>	Owner of Renewable Energy Facility
<p><b>*Note:</b> Failure to pay taxes due, or underpayment of such taxes shall 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 shall not exceed \$10,000. Interest on the unpaid tax will be assessed at the rate in effect pursuant to Neb. Rev. Stat. § 45-104.02</p>			