

Coal Conversion Facility Privilege Tax

- New Electrical Generating Plants or Electrical Generating Plants
That Have Completed Repowering -

(North Dakota Century Code ch. 57-60)

Report for month of _____, 20 _____

For electrical generating plant located in the County of _____

Plant Owner _____ FEIN _____ Name of Plant _____

Address _____ City _____ State _____ Zip Code _____

Individual to whom questions concerning this report should be directed:

Name _____ Title _____ Phone No. _____

Email Address _____

Address (if different from above) _____

Please complete Schedule A on back before proceeding. (See instructions.)

Tax Computation Schedule

1. Date of first taxable production from the facility (new or repowered) _____
2. Tax on installed capacity (Schedule A line 7) \$ _____
3. Exemption from state portion: line 2 multiplied by .85 (85%) (effective for 5 years
from date on line 1) \$ _____
4. Duration of exemption granted by county, if any (may not
exceed 5 years) _____
5. Exemption percentage granted by county (may not
exceed 15 percent) %
6. Exemption from county portion (line 2 multiplied by line 5) \$ _____
7. Tax due on installed capacity (line 2 less lines 3 and 6) \$ _____
8. Tax on generation (Schedule A line 12) \$ _____
9. Exemption from state portion (line 8 multiplied by 1.00 (100%)) \$ _____
10. Tax due on generation (line 8 minus line 9) \$ _____ 0.00
11. Total TAX DUE (line 7 plus line 10) \$ _____

Signature of Authorized Person _____ Title _____

_____ Date _____

Please Do Not Write In This Space

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Schedule A

(See instructions)

1.	Installed capacity (kilowatts)		
2.	Multiplier60 (60%)	
3.	Line 2 times line 1		
4.	_____ days in production month times 24 hours		
5.	Line 3 times line 4		
6.	Tax rate	\$0.00065	
7.	TAX - Line 6 times line 5		\$ _____
8.	Gross generation - kwh of electricity		
9.	Less: Energy used within the plant (station service)		
10.	Electricity available for sale (Line 8 less line 9)		
11.	Rate per kilowatt hour	\$0.00025	
12.	TAX - Line 11 times line 10		\$ _____

Instructions

North Dakota Century Code ch. 57-60 requires each electrical generating plant which processes or converts coal into electrical power and which has at least one single electrical energy generation unit with a capacity of 10,000 kilowatts or more to file a monthly report and remit a tax which is the sum of two separate calculations, one based on installed capacity and one on kilowatt hours of electricity produced for the purpose of sale. The report, with appropriate tax, is to be filed in the Office of the State Tax Commissioner, 600 E. Boulevard Ave., Dept, 127, Bismarck, North Dakota 58505-0599 within twenty-five days after the end of the month for which it is made.

A separate report is required for each county in which an electrical generating plant is located. If two or more units are located within the same county, a separate report is required for each unit.

Schedule A

- Line 1: Installed capacity means the number of kilowatts a power unit can produce according to the nameplate assigned to the power unit generator by the manufacturer.

- Line 8: Report the gross number of kilowatt hours produced by the electrical generating plant.

- Line 9: Report the number of kilowatt hours produced by the plant which were consumed internally by the plant for purposes such as heating, lighting, or pollution control. Do not include power exchanged.

- Line 10: This figure should correspond with the net generation as metered at the point at which electricity is fed into the system.

Tax Computation Schedule

Electrical generating plants that begin construction or electrical generating plants that complete repowering are exempt from 85 percent of the tax on installed capacity and 100 percent of the tax on production for five years from the date of first taxable production, or from the date of first taxable production after repowering from the plant. The county may grant a partial or complete exemption from the remaining 15 percent of the tax for five years.