

Instructions for Solar Energy Production Report

Who must file?

You must file the Solar Energy Production Report if you produce electricity by means of a solar energy generating system unless the system is exempt from tax.

A solar energy generating system is a set of devices whose primary purpose is to produce electricity by means of any combination of collecting, transferring, or converting solar generated energy.

Systems exempt from tax. Solar energy generating systems are exempt from tax if the combined nameplate capacity is 1 megawatt alternating current or less. The size of the solar energy generating systems is determined under Minnesota law.

When is the report due?

January 15. If you have good cause, you may request an extension by emailing us at sa.property@state.mn.us before the due date.

How do I file?

You must file through our [e-Services system](#). Before you can file using e-Services, you must register for the Energy Production account by calling Business Registration at 651-282-5225.

What if I don't file on time?

We will determine your tax by applying a production rate of 30% to the combined nameplate capacity of your system.

How is combined nameplate capacity determined?

The nameplate capacity of your system will be combined with the nameplate capacity of any other systems if they:

- Are constructed within the same 12-month period
- Exhibit characteristics of being a single development. Common examples include: ownership structure, an umbrella sales arrangement, shared interconnection, revenue-sharing arrangements, and common debt or equity financing.

The original construction date of an existing solar energy generating system is not changed if the system is replaced, repaired, or otherwise maintained or altered.

If you don't agree with the combined nameplate capacity, the Commissioner of Commerce will determine the size. Please contact us right away at sa.property@state.mn.us or 651-556-6091.

How do I complete this report?

1. Sign in to [e-Services](#).
2. Select your Energy Production Tax Account.
3. Select the period you need to file.
4. Select File Return.
5. Enter the total production capacity (combined nameplate capacity) of your system in megawatts (MW).
6. Add a record for each property ID to complete location detail information of the solar panels in your system. **Note:** You can report more than one panel on a property ID if the panels are located within the same city or township.

Property ID: the parcel or property ID assigned by the county in which the panel is located. If you do not know the property ID, contact the county assessor.

County: the county in which the panel is located.

City or Township: the city or township in which the panel is located. If the city and township share the same name, the township will have TWP after the name. The city will not have a city indicator.

Date constructed: the date the panel was constructed.

EIA Plant ID: an official, unique identification number assigned by the U.S. Energy Information Administration.

Production (MWH): the megawatt hours the panels produced in the previous calendar year.

7. After you have completed all the information for your system, you can review the information you listed by selecting the Production Info tab in the Enter Information section of the report.
8. If you have new property to add or changes to make, add a record or edit existing records.
9. Select the next button to review the calculated tax and submit the report.

Do I need to re-enter my location detail each year?

No. Minnesota e-Services will save the location detail for future filings.

I am having trouble with e-Services

The [e-Services Help webpage](#) can address common problems. You can also call us at 651-556-6091 or email sa.property@state.mn.us.

What happens after I submit my report?

You will see a Confirmation Summary page after you submit your report. You can print the confirmation, email the confirmation, and print a copy of your report from this page.

We will review it, then send you and every county in which you have a solar energy generating system located a tax notice by February 28.

How is the tax calculated?

The current Solar Energy Production Tax is \$1.20 times the amount of electricity you produced in the previous calendar year, reported in megawatt hours (MWH).

How do I pay the tax?

Each county in which you have a solar energy generating system located will send you a tax bill. Pay the tax to the county's treasurer on or before May 15 of each year. [See the Minnesota.gov portal website for a list of all county websites.](#)

Use of Information

The information requested on this report is required by state law. It is used to determine your solar energy production tax, the taxing areas entitled to levy the tax, and your identity. All information provided on this form is public.

Penalties

Making false statements on this report is against the law. Minnesota Statutes, section 609.41, states that anyone giving false information in order to avoid or reduce their tax obligation is subject to a fine of up to \$3,000 and/or up to one year in prison.

Questions?

If you have questions or need help completing this form, call 651-556-6119 or email sa.property@state.mn.us.