

## Instructions for Wind Energy Production Report

### Who must file?

You must file the Wind Energy Production Report if you produce electricity with a wind energy conversion system (WECS) installed after January 1, 1991, unless the system is exempt from tax.

A WECS is any device that converts wind energy to a usable form of energy.

**Systems exempt from tax.** The following WECSs are exempt from the wind energy production tax:

- Small-scale systems with a combined nameplate capacity of 0.25 megawatts or less
- Small-scale systems owned by a political subdivision if the combined nameplate capacity is 2 megawatts or less

### 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](mailto:sa.property@state.mn.us) before the due date.

### How do I file?

You must file online through our [e-Services system](#). Before you can file using e-Services, you must register for the Energy Production Tax 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 60% to the combined nameplate capacity of your system.

### How is combined nameplate capacity determined?

The total size of a WECS is determined under Minnesota law. The nameplate capacity of one WECS will be combined with the nameplate capacity of any other WECSs if they:

- Are located within five miles of each other
- Were constructed in the same 12-month period
- Are under common ownership

Common ownership exists when the same or similar persons or entities own two or more systems. Common ownership does not exist solely because the same person or entity provided equity financing.

The original construction date of an existing wind energy conversion 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](mailto: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 WECS in megawatts (MW).
6. Add a record for each property ID to complete location detail information of the wind turbines (towers) in your WECS. **Note:** You can report more than one tower on a property ID if the towers are located within the same city or township.

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

**County:** the county where the tower is located.

**City or Township:** the city or township where the tower 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 tower was constructed.

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

**Number of Towers:** the number of towers located on the property ID within the city or township. **Production (MWH):** the megawatt hours the towers produced in the previous calendar year.

7. After you have completed all the information for your WECS, you can review the information 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. E-Services will save the location detail for future filings.

## What happens after I submit my report?

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

We will review it, then send you and each county in which a WECS is located a tax notice by February 28.

## How is the tax calculated?

The Wind Energy Production Tax is calculated as your tax rate times the amount of electricity you produced in the previous calendar year, reported in megawatt hours (MWH). Your tax rate depends on the combined nameplate capacity of your WECS, as measured in megawatts (MW), as shown in the table below.

Size of WECS	Nameplate Capacity	Tax per Megawatt Hour
Large Scale	Over 12 MW	\$1.20
Medium Scale	Over 2 to 12 MW	\$0.36
Small Scale	2 MW and Under	\$0.12

## How do I pay the tax?

Each county in which a WECS is located will send you a tax bill. You must 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 wind 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, email [sa.property@state.mn.us](mailto:sa.property@state.mn.us) or call 651-556-6091. If you are having trouble with e-Services, visit our [e-Services Help webpage](#).