

December 30, 2021

Important Information on Filing and Paying the Nebraska Nameplate Capacity Taxes

Responsibility

Beginning with the 2021 filing of the [Nebraska Renewable Energy Generation Facility Annual Report, Form 424-AR](#), with the Nebraska Department of Revenue (DOR), there are requirements that mandate the electronic filing and payment of all nameplate capacity taxes due.

In 2010, [Neb. Rev. Stat. § 77-1784](#) authorized the Tax Commissioner to mandate:

- Electronic filing of all tax programs, including renewable energy generation facility returns;
- Electronic payment of nameplate capacity taxes for taxpayers with payments exceeding a threshold amount of \$5,000; and
- A \$100 penalty for noncompliance in all tax programs, except individual income tax.

The Tax Commissioner has phased in threshold amounts over time to provide notice for taxpayers impacted by the mandates. **If your payments exceed the current threshold of \$5,000, you are required to pay electronically beginning on April 1, 2021.**

How To Pay Electronically

- Go to the DOR website at revenue.nebraska.gov.
- Under the Businesses tab, click on “Make a Payment Only.”
- At this link there is information about electronic payment options. The options that apply to the Nameplate Capacity Tax are:
 - o [Nebraska e-pay](#) (The State withdraws funds from your bank account based on the information provided);
 - o [ACH Credit](#) (You work with your bank to deposit funds into the State bank account);
 - o [Tele-pay](#) (Pay by phone) 800-232-0057. The State withdraws funds from your bank account, based on the information provided.

Instructions are provided for each payment type by clicking on this [link](#).