

This report is required to be completed and returned at the time the asset is put into service.

Company name: \_\_\_\_\_ Contact person: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_ Date: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Step 1:** Identify all property owned by or leased to an electric company, electric cooperative, municipal utility, or natural gas company, not otherwise taxed separately, which is necessary to and without which the company could not perform the activities of an electric company, electric cooperative, municipal utility, or natural gas company. "Electric company" means a person engaged primarily in the production, delivery, service, or sales of electric energy.

(a) Power Plant or Transmission Line Name and/or Number	(b) Address of Plant	(c) Acquisition Cost (Original Cost)	(d) Taxing District Code and Name	(e) In-Service Date
		\$		
		\$		
		\$		
		\$		

**Step 2:** Complete the table below. "Nameplate capacity" means the maximum rated output of a generator, prime mover, or other electric power production equipment under specific conditions designated by the manufacturer and usually indicated on a nameplate physically attached to the power production equipment. Nameplate capacity must be reported in alternating current (AC) terms. For solar panels, add the nameplate capacity for all panels for the electric power generating plant for the total nameplate capacity.

(a) Power Plant Name and/or Number	(b) Nameplate Capacity	(c) Expected Net Actual Generation This Calendar Year	(d) In-Service Date

**Step 3:** If you are completing this form before October 1, you may be required to file the Iowa Estimated Replacement Tax Form. See Iowa Code section 437A.19(2)(e). Taxpayers subject to utility replacement tax are required to complete the Replacement Tax Form A (electric) and/or Form B (natural gas), both due March 31st of each year, and Form C by May 1 of each year.

Questions can be directed to the Local Government Services Division at [IDR-PropTax@iowa.gov](mailto:IDR-PropTax@iowa.gov) or 515-661-7715.