



Community Solar Project (CSP) Renewable Energy System Cost Recovery Certification 82.16 RCW

First, contact the utility serving your property to confirm it is participating in this program and to receive its application procedures for this incentive payment.

Instructions for Filing: Please mail or fax the following documents to the Washington State Department of Revenue at the address below:

- Certification form
- One-line diagram for the system
- A list of names and addresses of each participant/member of CSP
- Name of local government entity that owns property (except for utility-owned CSP)

The Department will: (1) forward this form to the Climate & Rural Energy Development Center at Washington State University for advice on whether the renewable energy system meets technical requirements, (2) analyze the organizational structure of the CSP to determine whether it meets legal requirements, and (3) advise the applicant within 30 days of receipt of this form whether the Department approves or denies the certification.

See page two for a list of applicable definitions. Additional information about the program is available on our website at dor.wa.gov.

I authorize the Department of Revenue to email my approved certification to:

Name of Utility: _____

Signature: _____

Qualifications:

Does the electricity produced meet the definition of "customer generated electricity?" Yes No

Can the electricity be transformed or transmitted for entry into or operation in parallel with electricity transmission and distribution systems? Yes No

Permit number and date the CSP received its final electrical inspection from the local jurisdiction:

Permit No: _____ Date: _____

The information provided is true, complete, and correct to the best of my knowledge and belief under penalty of perjury.

Signature of Administrator:

Print Name: _____

Title: _____

Mail to: Department of Revenue
Taxpayer Account Administration
PO Box 47476
Olympia WA 98504-7476

FAX to: (360) 586-0527

Department of Revenue Tax Reporting Number
For official use only

Name and Physical Address of Community Solar Project

CSP Ownership Type:
Please check applicable box: (see page 2 for option descriptions)
Standard CSP <input type="checkbox"/>
Utility owned CSP <input type="checkbox"/>
Company owned CSP <input type="checkbox"/>

Administrator - Name, Mailing Address, Telephone No, and Email Address
Telephone No: (Required)
Email Address:

What does the renewable energy system produce electricity with?
<ul style="list-style-type: none"> ◆ Solar inverters and solar modules manufactured in Washington <input type="checkbox"/> ◆ A solar inverter manufactured in Washington <input type="checkbox"/> ◆ A solar module manufactured in Washington <input type="checkbox"/> ◆ Solar stirling converter manufactured in Washington <input type="checkbox"/> ◆ Solar equipment manufactured outside of Washington <input type="checkbox"/> ◆ Name of Washington manufacturer(s)

For Official Use Only – Approval Signatures
Department of Revenue
_____ Date _____
Climate & Rural Energy Development Center – WSU
_____ Date _____

Definitions and Additional Information

“Community solar project” ownership types:

Standard CSP: A solar energy system that is capable of generating up to seventy-five kilowatts of electricity and is owned by local individuals, households, nonprofit organizations, or nonutility businesses that is placed on the property owned by a cooperating local governmental entity that is not in the light and power business or in the gas distribution business;

Utility owned CSP: A utility-owned solar energy system that is capable of generating up to seventy-five kilowatts of electricity and that is voluntarily funded by the utility's ratepayers where, in exchange for their financial support, the utility gives contributors a payment or credit on their utility bill for the value of the electricity produced by the project; or

Company owned CSP: A solar energy system, placed on the property owned by a cooperating local governmental entity that is not in the light and power business or in the gas distribution business, that is capable of generating up to seventy-five kilowatts of electricity, and that is owned by a company whose members are each eligible for an investment cost recovery incentive for the same customer-generated electricity as provided in RCW 82.16.120.

“Company” means an entity that is:

- A limited liability company; or
- A cooperative formed under chapter 23.86 RCW; or
- A mutual corporation or association formed under chapter 24.06 RCW; and
- Not a "utility" as defined below.

“Nonprofit organization” means an organization exempt from taxation under 26 U.S.C. Sec. 501(c) (3) of the federal internal revenue code of 1986, as amended, effective January 1, 2009; and

“Utility” means a light and power business, an electric cooperative, or a mutual corporation that provides electricity service.

“**Administrator**” means an owner and assignee of a standard CSP or company-owned CSP that is responsible for applying for the investment cost recovery incentive on behalf of the other owners and performing such administrative tasks on behalf of the other owners as may be necessary; such as receiving investment cost recovery incentive payments, and allocating and paying appropriate amounts of such payments to other owners.

“**Customer-generated electricity**” means a community solar project or the alternating current electricity that is generated from a renewable energy system located in Washington and installed on an individual's, businesses', or local government's real property that is also provided electricity generated by a light and power business. Except for community solar projects, a system located on a leasehold interest does not qualify under this definition. Except for utility-owned community solar projects, "customer-generated electricity" does not include electricity generated by a light and power business with greater than one thousand megawatt hours of annual sales or a gas distribution business.

“**Local government entity**” means any unit of local government of Washington State including, but not limited to: counties, cities, towns, municipal corporations, quasi-municipal corporations, special purpose districts, public stadium authorities, or public school districts.

“**Local governmental entity**” does not include a state or federal governmental entity, such as a: state park, state-owned building, state-owned university, state-owned college, state-owned community college, and federal-owned building.

“**Solar energy system**” means any device or combination of devices or elements that rely upon direct sunlight as an energy source for use in the generation of electricity.

“**Solar inverter**” means a device used to convert direct current to alternating current in a solar energy system.

“**Solar module**” means the smallest nondivisible self-contained physical structure housing interconnected photovoltaic cells and providing a single direct current electrical output.

“**Solar stirling converter**” means a device that produces electricity by converting heat from a solar source utilizing a Stirling engine.

Must the renewable energy system be owned or can it be leased?

The renewable energy system must be owned by the utility in a utility-owned renewable energy system; local individuals, households, nonprofit organizations or nonutility businesses in a community-solar project; or company in a company-owned system. Leasing a renewable energy system does not constitute ownership.

Who must apply for certification?

- The administrator in a standard CSP;
- The company, in a company-owned CSP; and
- The utility in a utility-owned CSP.